

1 RESOLUTION NO. 2014-242

2
3 SPONSOR Mr. Pry

4
5 DATE June 16, 2014

COMMITTEE Finance

6
7 **An amended Resolution determining it necessary to levy an additional tax in the amount**
8 **of one-quarter of one percent upon all retail sales made in the County of Summit for a**
9 **continuing period of time for the purposes of providing additional revenue to (i) operate**
10 **and maintain the Summit County Jail, (ii) acquire, construct, equip or repair permanent**
11 **improvements for the County's 800 MHz Emergency Radio System, County 9-1-1 System,**
12 **County-owned facilities, and a County-owned arena, (iii) the County's general fund and**
13 **(iv) pay the expenses of administering the sales tax levy, pursuant to Section 5739.026 of**
14 **the Ohio Revised Code, effective April 1, 2015, or at the earliest time permitted by law,**
15 **and submitting to the voters at the general election on November 4, 2014 the question of**
16 **whether to levy the aforesaid additional sales tax, for the Executive, and declaring an**
17 **emergency.**

18
19 WHEREAS, the Council of the County of Summit is the taxing authority of the County
20 pursuant to Article III, Section 3.01 of the County Charter; and

21
22 WHEREAS, the County currently levies a County sales and use tax of one-half of one
23 percent (.50%) pursuant to Sections 5739.021 and 5741.021 of the Ohio Revised Code, which
24 is currently tied for the lowest in the State of Ohio with Stark County; and

25
26 WHEREAS, Section 5739.026 of the Ohio Revised code permits the County to levy an
27 additional tax of up to an amount of one-half of one percent on every retail sale in the County,
28 except sales of watercraft and outboard motors required to be titled under Chapter 1548 of the
29 Ohio Revised Code and sales of motor vehicles, for certain purposes, including, but not limited
30 to:

- 31
- 32 (i) the acquisition, construction, equipping, or repair of any specific permanent
33 improvement or any class or group of permanent improvements and to pay
34 principal, interest, premium, and other costs associated with the issuance of
35 bonds or notes in anticipation of bonds issued pursuant to Chapter 133 of the
36 Ohio Revised Code for the acquisition, construction, equipping or repair of the
37 specific permanent improvement or class or group of permanent improvements,
38 pursuant to Section 5739.026(A);
 - 39 (ii) the operation or maintenance of a detention facility in the County, as that term is
40 defined under division (F) of section 2921.01 of the Revised Code, pursuant to
41 Section 5739.026(A)(7);
 - 42 (iii) providing additional revenue for the County's general fund, pursuant to Section
43 5739.026(A)(3);
 - 44 (iv) paying the expenses of administering the sales tax levy; and
- 45
46
47
48

49 WHEREAS, Section 5741.023 of the Ohio Revised Code provides that any county
50 which levies a sales tax pursuant to Section 5739.026 shall levy a use tax at the same rate on the
51 storage, use or other consumption of motor vehicles, watercraft and outboard motors required to
52 be titled under Chapter 1548 and tangible personal property and services; and

3
4 WHEREAS, prior to the adoption of this Resolution by this Council, notice has been
5 published and two public hearings have been held on this Resolution according to law; and
6

7 WHEREAS, it is the intention of this Council that proceeds of the additional sales tax, if
8 approved by the electors of the County, be used for the purposes of providing additional
9 revenue to (i) operate and maintain the Summit County Jail, (ii) acquire, construct, equip or
10 repair permanent improvements for the County's 800 MHz Emergency Radio System, County
11 9-1-1 System, County-owned facilities, and a County-owned arena, (iii) the County's general
12 fund and (iv) pay the expenses of administering such sales tax levy, as more fully set forth in
13 Section 1; and
14

15 WHEREAS, this Council finds and determines, after reviewing all pertinent information,
16 that it is necessary to levy an additional sales tax in the amount of one-quarter of one percent
17 upon every retail sale made in the County of Summit (except sales of watercraft and outboard
18 motors required to be titled pursuant of Chapter 1548 of the Ohio Revised Code and sales of
19 motor vehicles) for the purposes of providing additional revenue to (i) operate and maintain the
20 Summit County Jail, (ii) acquire, construct, equip or repair permanent improvements for the
21 County's 800 MHz Emergency Radio System, County 9-1-1 System, County-owned facilities,
22 and a County-owned arena, (iii) the County's general fund and (iv) pay the expenses of
23 administering such sales tax levy, pursuant to Section 5739.026 of the Ohio Revised Code,
24 effective April 1, 2015, or at the earliest time permitted by law, and submitting to the voters at
25 the general election on November 4, 2014 the question of whether to levy the aforesaid
26 additional sales tax.
27

28 NOW, THEREFORE, BE IT RESOLVED by the County Council of the County of
29 Summit, Ohio, that:

30
31 SECTION 1
32

33 This Council hereby finds and determines that, pursuant to Section 5739.026 of the Ohio
34 Revised Code, it is necessary to levy an additional sales tax in the amount of one-quarter of one
35 percent upon every retail sale made in the County of Summit (except sales of watercraft and
36 outboard motors required to be titled pursuant to Chapter 1548 of the Ohio Revised Code and
37 sales of motor vehicles), effective April 1, 2015, or at the earliest time permitted by law, for the
38 purpose of providing additional revenue for the following:
39

- 40 (i) The operation and maintenance of the Summit County Jail, pursuant to Section
41 5739.026(A)(7).
42
43 (ii) The acquisition, construction, equipping or repair of the following permanent
44 improvements and to pay principal, interest, premium and other costs associated with
45 the issuance of bonds or notes in anticipation of bonds for the following permanent
46 improvements, pursuant to Section 5739.026(A)(5):
47
48 (a) The Regional 800 MHz Emergency Radio System and all components thereof,
49 including, but not limited to backbone towers and equipment, consoles and
50 radios that comprise the system.
51
52

3
4 (b) The County 9-1-1 System and all components thereof, including, but not
5 limited to, equipment, consoles, dispatch stations and building improvements
6 necessary for the current system, consolidations of other systems into the
7 County System, and necessary upgrades or updates thereto such as the
8 NextGen 9-1-1 System.

9
10 (c) County-owned facilities.

11
12 (iii) The acquisition, construction, equipping or repair of a County-owned arena, and to
13 pay principal, interest, premium and other costs for the issuance of bonds or notes
14 related thereto, pursuant to Section 5739.026(A)(5) and (3), and funds for the
15 operation, capital reserves and ~~or~~ operating reserves for the County-owned arena,
16 pursuant to Section 5739.026(A)(3).

17
18 (iv) The County's general fund pursuant to Section 5739.026(A)(3).

19
20 SECTION 2

21
22 The question of whether an additional sales tax in the amount of one-quarter of one
23 percent upon every retail sale made in the County of Summit (except sales of watercraft and
24 outboard motors required to be titled pursuant to Chapter 1548 of the Ohio Revised Code and
25 sales of motor vehicles), for the of purposes of providing additional revenue to (i) operate and
26 maintain the Summit County Jail, (ii) acquire, construct, equip or repair permanent
27 improvements for the County's 800 MHz Emergency Radio System, County 9-1-1 System,
28 County-owned facilities, and a County-owned arena, (iii) the County's general fund and (iv) pay
29 the expenses of administering such sales tax levy, as more fully set forth in Section 1, pursuant to
30 Section 5739.026 of the Ohio Revised Code, for a continuing period of time, effective April 1,
31 2015, or at the earliest time permitted by law, should be submitted to the electors of the County
32 at the general election on November 4, 2014.

33
34 SECTION 3

35
36 Pursuant to Section 5739.026(C), in the event the electors of the County elect to levy the
37 additional tax at the general election on November 4, 2014, the method for the allocation of the
38 tax revenue collected shall be as follows:

39
40 County Council shall annually adopt an appropriation measure appropriating the
41 tax revenue collected by the County for the year amongst the purposes for which
42 the tax was enacted, and different amounts of the tax may be distributed amongst
43 the purposes in different years, provided, however, that the following shall govern
44 the allocation by County Council:

45
46 (i) After providing for any specific allocations under subsection (ii), as set
47 forth below, Council shall distribute the balance of the tax revenue
48 collected as follows:

49
50 (a) At least 1/3 of the balance of the tax revenue collected shall be
51 allocated for the operation and maintenance of the Summit County
52 Jail, pursuant to Section 5739.026(A)(7).

5 (b) At least 1/3 of the balance of the tax revenue collected shall be
6 allocated for the acquisition, construction, equipping or repair of the
7 following permanent improvements and to pay principal, interest,
8 premium and other costs associated with the issuance of bonds or
9 notes in anticipation of bonds for the following permanent
10 improvements, pursuant to Section 5739.026(A)(5):
11

- 12 1. The Regional 800 MHz Emergency Radio System and all
13 components thereof, including, but not limited to backbone
14 towers and equipment, consoles and radios that comprise the
15 system.
16
- 17 2. The County 9-1-1 System and all components thereof,
18 including, but not limited to, equipment, consoles, dispatch
19 stations and building improvements necessary for the current
20 system, consolidations of other systems into the County
21 System, and necessary upgrades or updates thereto such as
22 the NextGen 9-1-1 System.
23
- 24 3. County-owned facilities.
25

26 (c) Any remaining tax revenue collected that is not otherwise allocated for
27 the purposes set forth in subsections (i) or (ii)(a) and (b) shall be
28 allocated to the general fund, pursuant to Section 5739.026(A)(3).
29

30 (ii) For the first twenty-three years that the tax revenue is collected by the
31 County, Council shall allocate \$7 million annually of the tax revenue
32 collected to pay any obligations of the County pursuant to a Cooperative
33 Agreement and/or other binding agreement with the University of Akron,
34 City of Akron and Development Finance Authority of Summit County for
35 the acquisition, construction, equipping or repair of a County-owned
36 arena, and to pay principal, interest, premium and other costs for the
37 issuance of bonds or notes related thereto, pursuant to Section
38 5739.026(A)(5) and (3), and funds for the operation or operating reserves
39 for the County-owned arena, pursuant to Section 5739.026(A)(3).
40 Following the expiration of the twenty-third year, the portion of the tax
41 revenue collected that was previously allocated under this subsection (ii)
42 shall be allocated to the general fund, pursuant to Section 5739.026(A)(3).
43
44
45
46
47
48
49
50
51
52

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52

RESOLUTION NO. 2014-242
PAGE FIVE

SECTION 4

The ballot form for this question shall be substantially as follows:

PROPOSED SALES AND USE TAX
COUNTY OF SUMMIT

A majority affirmative vote is necessary for passage.

(Vote ballot with an "X")

The Council of the County of Summit proposes to levy an additional sales and use tax in the amount of one-quarter of one percent (1/4%) for the purposes of providing additional revenue to (i) operate and maintain the Summit County Jail, (ii) acquire, construct, equip or repair permanent improvements for the County's 800 MHz Emergency Radio System, County 9-1-1 System, County-owned facilities, and a County-owned arena, (iii) the County's general fund and (iv) to pay the expenses of administering such sales and use tax levy for a continuing period of time, effective April 1, 2015 or at the earliest period allowed by law.

_____	YES	Shall the resolution of the Council of the County of Summit proposing a one-quarter of one percent (1/4%) sales and use tax be approved?
_____	NO	

SECTION 5

The Clerk of Council is directed, on behalf of this Council, to transmit a certified copy of this Resolution to the Summit County Board of Elections no later than August 6, 2014, and deliver, either personally or by certified mail, a copy of this Resolution to the Tax Commissioner of the State of Ohio.

SECTION 6

The Clerk of Council is hereby directed, on behalf of this Council, to request that the Summit County Board of Elections submit the question of levying the additional sales and use tax to the electors of the County at the general election to be held in the County on November 4, 2014.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48

RESOLUTION NO. 2014-242
PAGE SIX

SECTION 7

The Clerk of Council is hereby directed, on behalf of this Council, to request that the Summit County Board of Elections certify the results of the vote on the proposed tax levy to the Tax Commissioner of the State of Ohio no later than November 30, 2014.

SECTION 8

This Council finds and determines that all formal actions of this Council concerning and relating to the adoption of this Resolution were taken in an open meeting of this Council, and that all deliberations of this Council and of any committees that resulted in those formal actions were in meetings open to the public, in compliance with the law.

SECTION 9

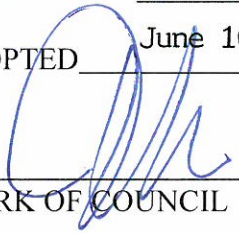
This Resolution is hereby declared an emergency in the interest of the health, safety and welfare of the citizens of the County of Summit and for the further reason that it is necessary in order to timely place a tax levy upon the ballot at the November 4, 2014 general election; provided however, if it is determined that this Resolution is not an emergency measure, it will become effective at the earliest time permitted by law.

SECTION 10

Provided this Resolution receives the affirmative vote of eight (8) members, it shall take effect immediately upon its adoption and approval by the Executive; otherwise, it shall take effect and be in force at the earliest time provided by law.

INTRODUCED May 12, 2014

ADOPTED June 16, 2014


CLERK OF COUNCIL


PRESIDENT OF COUNCIL

APPROVED June 17, 2014


EXECUTIVE

ENACTED EFFECTIVE June 17, 2014

Roll Call Vote: 9-2 YES: Comunale, Crawford, Feeman, Kostandaras, Kurt, Lee, Prentice, Schmidt, Shapiro
NO: Rodgers, Roemer