

1 RESOLUTION NO. 2014-329

First Reading Passage Requested

2 R. Pry

3 SPONSOR Mr. Pry

4 DATE August 4, 2014

5 COMMITTEE Finance

6
7 **A Resolution rescinding Amended Resolution No. 2014-242 and further determining it**
8 **necessary to levy an additional tax in the amount of one-quarter of one percent upon all**
9 **retail sales made in the County of Summit for the purposes of providing additional**
10 **revenue to (i) operate and maintain the Summit County Jail, (ii) acquire, construct, equip**
11 **or repair permanent improvements for the County's 800 MHz Emergency Radio System,**
12 **County 9-1-1 System and County-owned facilities, (iii) fund 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, for a period of ten years, which shall be effective and levied**
15 **beginning April 1, 2015, or at the earliest time permitted by law, and submitting to the**
16 **voters at the general election on November 4, 2014 the question of whether to levy the**
17 **aforesaid additional sales tax, for the Executive, and declaring an 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
40 (ii) the operation or maintenance of a detention facility in the County, as that term is
41 defined under division (F) of section 2921.01 of the Revised Code, pursuant to
42 Section 5739.026(A)(7);
43
44 (iii) providing additional revenue for the County's general fund, pursuant to Section
45 5739.026(A)(3);
46
47 (iv) paying the expenses of administering the sales tax levy; and
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

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3
4 WHEREAS, this Council previously adopted Amended Resolution No. 2014-242, which
5 determined it necessary to levy an additional tax in the amount of one-quarter of one percent
6 upon all retail sales made in the County of Summit for a continuing period of time for the
7 purposes of providing additional revenue to (i) operate and maintain the Summit County Jail,
8 (ii) acquire, construct, equip or repair permanent improvements for the County's 800 MHz
9 Emergency Radio System, County 9-1-1 System, County-owned facilities, and a County-owned
10 arena, (iii) fund the County's general fund and (iv) pay the expenses of administering the sales
11 tax levy, pursuant to Section 5739.026 of the Ohio Revised Code, effective April 1, 2015, or at
12 the earliest time permitted by law, and would submit to the voters at the general election on
13 November 4, 2014 the question or whether to levy the aforesaid additional sales tax; and
14

15 WHEREAS, prior to the adoption of Amended Resolution No. 2014-242 by this
16 Council, notice was published and two public hearings held on this issue; and
17

18 WHEREAS, the County Executive requests that this Council rescind Amended
19 Resolution No. 2014-242 and enact this Resolution determining it necessary to levy an
20 additional tax in the amount of one-quarter of one percent upon all retail sales made in the
21 County of Summit for the purposes of providing additional revenue to (i) operate and maintain
22 the Summit County Jail, (ii) acquire, construct, equip or repair permanent improvements for the
23 County's 800 MHz Emergency Radio System, County 9-1-1 System and County-owned
24 facilities, (iii) fund the County's general fund and (iv) pay the expenses of administering the
25 sales tax levy, pursuant to Section 5739.026 of the Ohio Revised Code, for a period of ten years,
26 which shall be effective and levied beginning April 1, 2015, or at the earliest time permitted by
27 law, and submitting to the voters at the general election on November 4, 2014 the question or
28 whether to levy the aforesaid additional sales tax; and
29

30 WHEREAS, this Resolution concerns the same subject matter as Amended Resolution
31 No. 2014-242, upon which numerous public hearings were held, with the only changes in this
32 Resolution being the removal of a County-owned arena as a purpose of said tax upon all retail
33 sales and the imposition of a defined time period that said tax will be in effect; and
34

35 WHEREAS, it is the intention of this Council that proceeds of the additional sales tax, if
36 approved by the electors of the County, be used for the purposes of providing additional
37 revenue to (i) operate and maintain the Summit County Jail, (ii) acquire, construct, equip or
38 repair permanent improvements for the County's 800 MHz Emergency Radio System, County
39 9-1-1 System and County-owned facilities, (iii) fund the County's general fund and (iv) pay the
40 expenses of administering such sales tax levy, as more fully set forth in Section 2; and
41

42 WHEREAS, this Council finds and determines, after reviewing all pertinent information,
43 that it is necessary and in the best interest of the County of Summit to rescind Amended
44 Resolution No. 2014-242 and to levy an additional sales tax in the amount of one-quarter of one
45 percent upon every retail sale made in the County of Summit (except sales of watercraft and
46 outboard motors required to be titled pursuant of Chapter 1548 of the Ohio Revised Code and
47 sales of motor vehicles) for the purposes of providing additional revenue to (i) operate and
48 maintain the Summit County Jail, (ii) acquire, construct, equip or repair permanent
49 improvements for the County's 800 MHz Emergency Radio System, County 9-1-1 System and
50 County-owned facilities, (iii) fund the County's general fund and (iv) pay the expenses of
51 administering such sales tax levy, pursuant to Section 5739.026 of the Ohio Revised Code, for a
52 period of ten years, which shall be effective and levied beginning April 1, 2015, or at the

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4 earliest time permitted by law, and submitting to the voters at the general election on November
5 4, 2014 the question of whether to levy the aforesaid additional sales tax.

6
7 NOW, THEREFORE, BE IT RESOLVED by the County Council of the County of
8 Summit, Ohio, that:

9
10 SECTION 1

11
12 Amended Resolution No. 2014-242 is hereby rescinded.

13
14 SECTION 2

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16 This Council hereby finds and determines that, pursuant to Section 5739.026 of the Ohio
17 Revised Code, it is necessary to levy an additional sales tax in the amount of one-quarter of one
18 percent upon every retail sale made in the County of Summit (except sales of watercraft and
19 outboard motors required to be titled pursuant to Chapter 1548 of the Ohio Revised Code and
20 sales of motor vehicles), for a period of ten years, which shall be effective and levied beginning
21 April 1, 2015, or at the earliest time permitted by law, for the purpose of providing additional
22 revenue for the following:

- 23
24 (i) The operation and maintenance of the Summit County Jail, pursuant to Section
25 5739.026(A)(7).
26
27 (ii) The acquisition, construction, equipping or repair of the following permanent
28 improvements and to pay principal, interest, premium and other costs associated with
29 the issuance of bonds or notes in anticipation of bonds for the following permanent
30 improvements, pursuant to Section 5739.026(A)(5):
31
32 (a) The Regional 800 MHz Emergency Radio System and all components thereof,
33 including, but not limited to backbone towers and equipment, consoles and
34 radios that comprise the system.
35
36 (b) The County 9-1-1 System and all components thereof, including, but not
37 limited to, equipment, consoles, dispatch stations and building improvements
38 necessary for the current system, consolidations of other systems into the
39 County System, and necessary upgrades or updates thereto such as the
40 NextGen 9-1-1 System.
41
42 (c) County-owned facilities.
43
44 (iii) The County's general fund pursuant to Section 5739.026(A)(3).
45

46 SECTION 3

47
48 The question of whether an additional sales tax shall be levied in the amount of one-
49 quarter of one percent upon every retail sale made in the County of Summit (except sales of
50 watercraft and outboard motors required to be titled pursuant to Chapter 1548 of the Ohio
51 Revised Code and sales of motor vehicles), for the purposes of providing additional revenue to
52 (i) operate and maintain the Summit County Jail, (ii) acquire, construct, equip or repair

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4 SECTION 3 (Cont.)

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6 permanent improvements for the County's 800 MHz Emergency Radio System, County 9-1-1
7 System and County-owned facilities, (iii) fund the County's general fund and (iv) pay the
8 expenses of administering such sales tax levy, as more fully set forth in Section 2, pursuant to
9 Section 5739.026 of the Ohio Revised Code, for a period of ten years, which shall be effective
10 and levied beginning April 1, 2015, or at the earliest time permitted by law, should be submitted
11 to the electors of the County at the general election on November 4, 2014.

12
13 SECTION 4

14
15 Pursuant to Section 5739.026(C), in the event the electors of the County elect to levy the
16 additional tax at the general election on November 4, 2014, the method for the allocation of the
17 tax revenue collected shall be as follows:

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19 County Council shall annually adopt an appropriation measure appropriating the
20 tax revenue collected by the County for the year amongst the purposes for which
21 the tax was enacted, and different amounts of the tax may be distributed amongst
22 the purposes in different years, provided, however, that the following shall govern
23 the allocation by County Council:

24
25 Council shall distribute the balance of the tax revenue collected as follows:

- 26
27 i. Forty-five percent (45%) of the tax revenue collected shall be allocated for
28 the operation and maintenance of the Summit County Jail, pursuant to
29 Section 5739.026(A)(7).
30
31 ii. Thirty percent (30%) of the tax revenue collected shall be allocated for the
32 acquisition, construction, equipping or repair of the following permanent
33 improvements and to pay principal, interest, premium and other costs
34 associated with the issuance of bonds or notes in anticipation of bonds for
35 the following permanent improvements, pursuant to Section
36 5739.026(A)(5):
37
38 (a) The Regional 800 MHz Emergency Radio System and all
39 components thereof, including, but not limited to backbone towers
40 and equipment, consoles and radios that comprise the system.
41
42 (b) The County 9-1-1 System and all components thereof, including,
43 but not limited to, equipment, consoles, dispatch stations and
44 building improvements necessary for the current system,
45 consolidations of other systems into the County System, and
46 necessary upgrades or updates thereto such as the NextGen 9-1-1
47 System.
48
49 (c) County-owned facilities.
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4 SECTION 4 (Cont.)

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- 7 iii. Twenty-five percent (25%) of the tax revenue collected shall be
- 8 allocated to the general fund, pursuant to Section 5739.026(A)(3).
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11 SECTION 5

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

14
15
16 PROPOSED SALES AND USE TAX
17 COUNTY OF SUMMIT

18
19 A majority affirmative vote is necessary for passage.

20
21 (Vote ballot with an "X")

22
23 The Council of the County of Summit proposes to levy an
24 additional sales and use tax in the amount of one-quarter of
25 one percent (1/4%) for the purposes of providing additional
26 revenue to (i) operate and maintain the Summit County
27 Jail, (ii) acquire, construct, equip or repair permanent
28 improvements for the County's 800 MHz Emergency
29 Radio System, County 9-1-1 System and County-owned
30 facilities, (iii) fund the County's general fund and (iv) to
31 pay the expenses of administering such sales and use tax
32 levy for a period of ten years, which shall be effective and
33 levied beginning April 1, 2015, or at the earliest period
34 allowed by law.

35
36 _____ YES Shall the resolution of the Council of the County
37 _____ NO of Summit proposing a one-quarter of one percent
38 _____ (1/4%) sales and use tax be approved?
39

40
41
42 SECTION 6

43
44 The Clerk of Council is directed, on behalf of this Council, to transmit a certified copy of
45 this Resolution to the Summit County Board of Elections no later than August 6, 2014, and deliver,
46 either personally or by certified mail, a copy of this Resolution to the Tax Commissioner of the
47 State of Ohio.
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SECTION 7

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.

SECTION 8

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 9

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 10


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 11

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 August 4, 2014

ADOPTED August 4, 2014

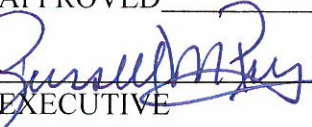


CLERK OF COUNCIL



PRESIDENT OF COUNCIL

APPROVED August 5, 2014



EXECUTIVE

ENACTED EFFECTIVE August 5, 2014

Voice Vote: 11-0 YES: Comunale, Crawford, Feeman, Kostandaras
Kurt, Lee, Prentice, Rodgers, Roemer, Schmidt, Shapiro