

RESOLUTION NO. 2024 - 042

A RESOLUTION DECLARING IT NECESSARY TO RENEW THE CITY'S EXISTING 1.16-MILL TAX LEVY FOR THE PURPOSE OF CURRENT EXPENSES; REQUESTING THE COUNTY AUDITOR TO CERTIFY THE TOTAL CURRENT TAX VALUATION OF THE CITY AND THE DOLLAR AMOUNT OF REVENUE THAT WOULD BE GENERATED BY THAT RENEWAL LEVY, PURSUANT TO SECTIONS 5705.03, 5705.19(A) AND 5705.191 OF THE REVISED CODE, AND DECLARING AN EMERGENCY.

WHEREAS, at an election on March 17, 2020, voters of the City of Kent approved a 1.16-mill tax levy outside of the ten-mill limitation for the purpose of current expenses, for a period of five years; and

WHEREAS, the authority to levy that 1.16-mill tax will expire with the levy on the 2024 duplicate for collection in calendar year 2025; and

WHEREAS, this Council finds that the amount of taxes that may be raised within the ten-mill limitation by levies on the current tax duplicate will be insufficient to provide an adequate amount for the necessary requirements of the City, and that it is necessary to renew that existing 1.16-mill tax levy in excess of the ten-mill limitation in order to continue receiving revenue for the purpose of current expenses; and

WHEREAS, in accordance with Division (B) of Section 5705.03 of the Revised Code, in order to submit the question of a tax levy pursuant to Sections 5705.19(A) and 5705.191 of the Revised Code, this Council must certify to the Portage County Auditor (the "County Auditor") a resolution requesting that the County Auditor make certain certifications as described in Section 5705.03(B)(2); and

WHEREAS, in accordance with Section 5705.03(B)(1) of the Revised Code, the resolution as described immediately above must state all of the following, as applicable to the levy: (a) the proposed rate of the tax, expressed in mills for each one dollar of taxable value, or the dollar amount of revenue to be generated by the proposed levy; (b) the purpose of the tax; (c) whether the tax is an additional levy, a renewal or a replacement of an existing tax, a renewal or replacement of an existing tax with an increase or a decrease, a reduction or decrease of an existing tax, or extension of an existing tax to additional territory; (d) the Section of the Revised Code authorizing the submission of the question of the tax; (e) the term of years of the tax or that it is for a continuing period of time; (f) that the tax is to be levied upon the entire territory of the City; (g) the date of the election at which the question of the tax shall appear on the ballot; (h) that the ballot measure shall be submitted to the entire territory of the City; (i) the tax year in which the tax will first be levied and the calendar year in which it will be first collected; and (j) each county in which the City has territory; and

WHEREAS, in accordance with Section 5705.03(B)(2) of the Revised Code, upon receipt of a certified copy of a resolution of this Board as described above, the County Auditor is to certify each of the following, as applicable to the levy: (a) the total current tax valuation of the City; (b) the number of mills for each one dollar of taxable value that is required to generate a specified amount of revenue; (c) either of the following, calculated using the tax list for the current year, and if this is not determined, the estimated amount submitted by the County Auditor to the County Budget Commission: (1) if the levy is to renew, renew and increase, renew and decrease, reduce or decrease, or extend to additional territory an existing levy that is subject to reduction under Section 319.01 of the Revised Code, the levy's estimated effective rate, calculated using the rate described in Section

5705.03(B)(2)(b) or (d) of the Revised Code, expressed in dollars, rounded to the nearest dollar, for each one hundred thousand dollars of the County Auditor's appraised value, or (2) for all other levies, the levy's rate, described in Section 5705.03(B)(2)(b) or (d) of the Revised Code, expressed in dollars, rounded to the nearest dollar, for each one hundred thousand dollars of the County Auditor's appraised value; (d) the dollar amount of revenue, rounded to the nearest dollar, that would be generated by a specified number of mills for each one dollar of taxable value; and (e) an estimate of the levy's annual collections, rounded to the nearest one thousand dollars, which shall be calculated assuming that the amount of the tax list of the City remains throughout the life of the levy the same as the amount of the tax list for the current year, and if this is not determined, the estimated amount submitted by the County Auditor to the County Budget Commission;

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Kent, Portage County, Ohio:

SECTION 1. As used in this Resolution and in accordance with Section 5705.03(B)(1)(a) of the Revised Code, "mills" refers to mills for each one dollar of taxable value.

SECTION 2. That this Council declares that (i) the amount of taxes that may be raised within the ten-mill limitation by levies on the current tax list will be insufficient to provide an adequate amount for the necessary requirements of the City, (ii) it is necessary to renew the City's existing 1.16-mill ad valorem property tax outside of the ten-mill limitation for the purpose of current expenses, (iii) as authorized by Sections 5705.19(A) and 5705.191 of the Revised Code, it intends to submit the question of a 1.16-mill renewal tax levy for that purpose to the electors of the entire territory of the City at an election on November 5, 2024, and (iv) the City has territory only in Portage County. If approved, that tax will be levied upon the entire territory of the City for a period of five years, commencing in tax year 2025, for first collection in calendar year 2026.

SECTION 3. That this Council requests the Portage County Auditor to certify to it the certifications set forth in Section 5705.03(B)(2), as applicable to the proposed renewal tax levy.


SECTION 4. That the Clerk of Council is authorized and directed to deliver promptly to the Portage County Auditor a certified copy of this Resolution.

SECTION 5. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Council and that all deliberations of this Council, and of any of its committees that resulted in such formal action, were in meetings open to the public in compliance with all legal requirements of Section 121.22 of the Ohio Revised Code.

SECTION 6. That this Resolution is declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare of the residents of this City and for the further reason that it is necessary that this Resolution be effective immediately so that it can be timely filed with the County Auditor and additional proceedings taken in order to submit the question of the levy to the electors at an election on November 5, 2024; for which reason and other reasons manifest to this Council this Resolution shall take effect and be in force immediately upon its adoption.

PASSED: May 15, 2024
Date

EFFECTIVE: May 15, 2024
Date



Jerry T. Fiala
Mayor and President of Council

ATTEST: Amy Wilkens
Amy Wilkens, CMC
Clerk of Council

I, AMY WILKENS, CLERK OF COUNCIL FOR THE CITY OF KENT, COUNTY OF PORTAGE, AND STATE OF OHIO, AND IN WHOSE CUSTODY THE ORIGINAL FILES AND RECORDS OF SAID COUNCIL ARE REQUIRED TO BE KEPT BY THE LAWS OF THE STATE OF OHIO, HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND EXACT COPY OF RESOLUTION No. 2024-042, ADOPTED BY THE COUNCIL OF THE CITY OF KENT ON May 15, 2024.

(SEAL)

Amy Wilkens
AMY WILKENS, CMC
CLERK OF COUNCIL