

RESOLUTION NO. 2026-85

**RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY
THE BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX
LEVIES AND CERTIFYING THEM TO THE COUNTY AUDITOR
(CITY COUNCIL)**

Revised Code, Secs. 5705.34 & 5705.35

The Council of the City of Kent, Portage County, Ohio, met in
Regular session on the 16th day of September, 2026 at the
office of Kent City Council with the following members present:

Mr. Jeff Clapper

Mr. Eric Dreger

Mr. Chris Hook

Ms. Heidi Shaffer Bish

Mr. Benjamin Tipton

Ms. Tracy Wallach

Ms. Sarah Wesley

Mr. Clapper moved the adoption of the following Resolution:

WHEREAS, This Council in accordance with the provisions of law has previously
adopted a Tax Budget for the next succeeding fiscal year commencing January 1st, 2027 ;
and

WHEREAS, The Budget Commission of Portage County, Ohio has certified its
action thereon to this Council together with an estimate by the County Auditor of the rate of each
tax necessary to be levied by this Council, and what part thereof is without, and what part within,
the ten mill tax limitation; therefore, be it

RESOLVED, By the Council of the City of Kent, Portage County, Ohio, that
the amounts and rates, as determined by the Budget Commission in its certification, be and the
same are hereby accepted; and be it further

RESOLVED, That there be and is hereby levied on the tax duplicate of said City
the rate of each tax necessary to be levied within and without the ten-mill limitation as follows:

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

Rev. Code Sec. 5705.34 & 5705.35

Office of the Budget Commission, Portage County, Ravenna, Ohio

To the Taxing Authority of:

KENT CITY

SCHEDULE A

**SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED
BY BUDGET COMMISSION AND COUNTY AUDITOR'S ESTIMATED TAX RATES**

FUND	AMOUNT APPROVED BY BUDGET COM- MISSION INSIDE 10 M. LIMITATION	AMOUNT APPROVED BY BUDGET COM- MISSION OUTSIDE 10 M. LIMITATION	COUNTY ESTIMATE RATE TO INSIDE 10 M. LIMIT	AUDITOR'S OF TAX BE LEVIED OUTSIDE 10 M. LIMIT
	Column I	Column II	III	IV
General	\$ 2,164,507	\$ 341,258	3.6 & 0.9	1.16
Police Pension	186,265		0.30	
Fire Pension	186,265		0.30	
West Side Fire Station		268,281		0.73
Recreation		1,235,817		3.45
TOTAL	\$ 2,537,037	\$ 1,845,356	4.2 & 1.5	5.34

\$ 4,382,393

COUNTY AUDITOR'S ESTIMATE

\$620,882,067

COUNTY AUDITOR'S ESTIMATE Kent City	OF RATE IN MILLS Field LSD	Kent CSD
LEVIES INSIDE OF 10 MILL	LIMITATION	
County	2.00	2.00
City	1.50	4.20
School	6.50	3.80
JVS		
TOTAL:	10.00	10.00
LEVIES OUTSIDE OF 10 MILL	LIMITATION	
County	12.12	12.12
City	5.34	5.34
School	58.12	114.79
JVS	4.00	0.00
Library	0.00	1.80
Portage Park District	1.00	1.00
TOTAL:	80.58	135.05
TOTAL LEVIES:	90.58	145.05

Tax estimates as they will appear on the 2027 Official Certificate of Estimated Resources.

General Fund	\$ 2,505,765
Police Pension	186,265
Fire Pension	186,265
Westside Fire Station	268,281
Recreation	<u>1,235,817</u>
Tax Revenue Estimate	\$ <u>4,382,393</u>

SCHEDULE B

LEVIES OUTSIDE 10 mill limitation

Levy Purpose	Date of Vote & Duration of Levy	Maximum Rate Authorized to be Levied	County Auditor's Estimate of Yield of Levy
General	01/05/24 5 years	1.16	\$ 341,258
West Side Fire Station	11/04/25 5 years	0.73	268,281
Recreation	11/03/15 Cont	1.00	367,509
Recreation	11/03/15 Cont	0.43	158,029
Recreation	11/03/09 Cont	0.50	184,799
Recreation	11/07/06 Cont	1.52	525,481

and be it further RESOLVED, That the Clerk of this Council be, and is hereby directed to certify a copy of this Resolution to the County Auditor of said County.

Mr. Hook seconded the Resolution and the roll being called upon its adoption the vote resulted as follows:

Mr. Jeff Clapper, YES

Mr. Eric Dreger, YES

Mr. Chris Hook, YES

Ms. Heidi Shaffer Bish, YES

Mr. Benjamin Tipton, YES

Ms. Tracy Wallach, YES

Ms. Sarah Wesley, YES

Ms. _____, _____

Mr. _____, _____

Adopted the 16TH day of SEPTEMBER, 2026


Clerk of Council


President of Council

CERTIFICATE OF COPY
ORIGINAL ON FILE

The State of Ohio, Portage County.

I, Kathleen Coleman, Clerk of the Council of the City of Kent,
in said County, and in whose custody the Files and Records of said Council are required by the
laws of the State of Ohio to be kept, do hereby certify that the foregoing is taken and copied from
the original 2026-85 RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY
THE BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX
LEVIES AND CERTIFYING THEM TO THE COUNTY AUDITOR

now on file, that the foregoing has been compared by me with said original document, and that the
same is a true and correct copy thereof.

WITNESS my signature, this 16th day of September, 2026


Clerk of Council

KENT City
Portage County, Ohio

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AMOUNTS AND RATES AS DETERMINED
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COUNTY AUDITOR.

(City Council)

Filed _____, _____

County Auditor