

## RESOLUTION NO. 2025-039

**A RESOLUTION DETERMINING TO PROCEED TO SUBMIT TO THE ELECTORS OF THE CITY OF KENT THE QUESTION OF THE RENEWAL OF THE CITY'S EXISTING 0.73-MILL TAX LEVY FOR THE PURPOSE OF PROVIDING SUFFICIENT FUNDS FOR THE CURRENT EXPENSE OF MAINTAINING AND OPERATING A FIRE STATION IN THE CITY OF KENT WEST OF THE ERIE RAILROAD PURSUANT TO SECTIONS 5705.19(I) AND 5705.191 OF THE OHIO REVISED CODE, AND DECLARING AN EMERGENCY.**

**WHEREAS**, at an election on November 3, 2020, voters of the City of Kent approved the renewal of a 0.73-mill tax levy outside of the ten-mill limitation for the purpose of providing sufficient funds for the current expense of maintaining and operating a fire station in the City of Kent west of the Erie Railroad, for a period of five years, the last collection of which will occur in calendar year 2026; and

**WHEREAS**, on April 16, 2025, this Council adopted Resolution No. 2025-032, pursuant to Section 5705.03 of the Revised Code, declaring it necessary to renew the City's existing 0.73-mill tax levy for the purpose of providing sufficient funds for the current expense of maintaining and operating a fire station in the City of Kent west of the Erie Railroad and requesting the Portage County Auditor (the "County Auditor") to certify the certifications set forth in Section 5705.03(B)(2) of the Revised Code, as applicable to the proposed renewal levy; and

**WHEREAS**, in accordance with that Resolution and Section 5705.03(B) of the Revised Code, on April 29, 2025, the County Auditor certified (on DTE 140R) that (i) the property tax revenue that will be produced by the stated millage (0.73 mills), assuming the taxable value of the City remains constant throughout the life of the levy, is calculated to be \$267,928 (ii) the total taxable value of the City used in calculating the estimated property tax revenue is \$620,577,690 and (iii) the millage for the requested levy is 0.73 mills per \$1 of taxable value, which amounts to \$14 for each \$100,000 of the County Auditor's appraised value;

**NOW, THEREFORE, BE IT RESOLVED** by the Council of the City of Kent, Portage County, Ohio, not less than *two-thirds* of all the members elected thereto concurring:

**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.** This Council hereby finds, determines and declares that the amount of taxes which may be raised by the City within the ten-mill limitation by levies on the current tax list and duplicate will be insufficient to provide an adequate amount for the necessary requirements of the City, and that it is necessary to levy a tax in excess of that limitation at the rate of 0.73 mills, for five years, for the purpose of providing sufficient funds for the current expense of maintaining and operating a fire station in the City of Kent west of the Erie Railroad, and specifically that it is necessary to renew, for five years, the existing 0.73-mill tax levy for that purpose, as authorized by Sections 5705.19(I) and 5705.191 of the Revised Code, which amounts to \$14 for each \$100,000 of the County Auditor's appraised value as certified by the County Auditor, commencing with tax year 2026, the proceeds of which levy first would be due and collected and made available to this City in calendar year 2027.

**SECTION 3.** The question of renewing the City's existing 0.73-mill ad valorem property tax levy in excess of the ten-mill limitation for the purpose of providing sufficient funds for the current expense of maintaining and operating a fire station in the City of Kent west of the Erie Railroad, for a period of five years, commencing with the tax list and duplicate for the year 2026, the proceeds of which levy first would be due and collected and made available to the City in calendar year 2027, shall be submitted under the provisions of Sections 5705.19(I) and 5705.191 of the Revised Code to the electors of the City of Kent at an election to be held therein on November 4, 2025, as authorized by law. That election shall be held at the regular places of voting in this City as established by the Board of Elections of Portage County, or otherwise, within the times provided by law and shall be conducted, canvassed and certified in the manner provided by law. A majority vote of the electors voting on that question at that election will be required for passage.

**SECTION 4.** The Clerk of Council is hereby further directed to deliver or cause to be delivered to the Portage County Board of Elections before 4:00 p.m., or the earlier close of business, on Wednesday, August 6, 2025: (i) a certified copy of Resolution No. 2025-032, adopted on April 16, 2025, and referred to in the second preamble

to this resolution, (ii) a copy of the related County Auditor's certificate referred to in the third preamble to this resolution and (iii) a certified copy of this resolution.

**SECTION 5.** That this Council finds and determines that all formal actions of this Council and of any of its committees concerning and relating to the adoption of this Resolution were taken, and that all deliberations of this Council and of any of its committees that resulted in such formal action were held, in meetings open to the public, in compliance with the law.

**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 so that it can be timely filed with the Board of Elections in order to submit the question of the levy to the electors at an election on November 4, 2025; for which reason and other reasons manifest to this Council this Resolution shall take effect and be in force immediately upon its adoption; for which reason and other reasons manifest to this Council this Resolution shall take effect and be in force immediately upon its adoption.

ADOPTED: 5/21/25  
Date

J. T. Fiala  
Jerry T. Fiala  
Mayor and President of Council

EFFECTIVE: 5/21/25  
Date

ATTEST: Kathleen Coleman  
Kathleen Coleman  
Clerk of Council

I, KATHLEEN COLEMAN, 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. 2025-039**, ADOPTED BY THE COUNCIL OF THE CITY OF KENT ON May 21, 2025.

(SEAL)

Kathleen Coleman  
KATHLEEN COLEMAN  
CLERK OF COUNCIL



**CITY OF KENT, OHIO**  
**DEPARTMENT OF BUDGET AND FINANCE**  
**Rhonda C. Hall, CPA, Director**

**TO:** Dave Ruller, City Manager

**FROM:** Rhonda C. Hall, CPA, Director of Budget and Finance

**DATE:** 4/29/2025

**SUBJECT:** West Side Fire Station Renewal Tax Levy

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I am respectfully requesting City Council Committee agenda time at the May 7, 2025 meeting for the purpose of requesting approval to renew the City's current 0.73 mil West Side Fire Station Operating Expense Tax Levy – the resolution to proceed. The requested action from Council is to authorize placing a 0.73 mil Renewal Tax Levy for West Side Fire Station Operating Expenses on the upcoming November 4, 2025 general election ballot.

The Portage County Auditor has certified on April 29, 2025, that the City of Kent will receive \$267,928 in estimated property tax revenue for the life of the levy as long as tax valuations stay constant.

If Council passes the resolution to proceed, a certified copy of the resolution/ordinance will be delivered to the Portage County Board of Elections, along with other materials, before the close of business on August 5<sup>th</sup>.

Should you desire any additional detail concerning this proposed policy, please do not hesitate to let me know and I will be happy to provide whatever I can.

Thank you in advance for your time and assistance in this matter.

**RESOLUTION NO. 2025-\_\_\_\_\_**

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ADOPTED: \_\_\_\_\_  
Date  
Jerry T. Fiala  
Mayor and President of Council

EFFECTIVE: \_\_\_\_\_  
Date

ATTEST: \_\_\_\_\_  
Kathleen Coleman  
Clerk of Council

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(SEAL)  
KATHLEEN COLEMAN  
CLERK OF COUNCIL