

RESOLUTION NO. 2025-032

A RESOLUTION 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; REQUESTING THE COUNTY AUDITOR TO MAKE CERTAIN CERTIFICATIONS RELATED THERETO, PURSUANT TO SECTIONS 5705.03, 5705.19(I) AND 5705.191 OF THE 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; and

WHEREAS, the authority to levy that 0.73-mill tax will expire with the levy on the 2025 tax list for collection in calendar year 2026; and

WHEREAS, this Council finds that the amount of taxes that may be raised within the ten-mill limitation will be insufficient to provide for the necessary requirements of the City, and that it is necessary to renew that existing 0.73-mill tax levy in excess of the ten-mill limitation in order to continue receiving sufficient funds for the current expense of maintaining and operating a fire station in the City of Kent west of the Erie Railroad; and

WHEREAS, in accordance with Section 5705.03(B) of the Revised Code, in order to submit the question of a tax levy pursuant to Section 5705.19(I) of the Revised Code, this Council must certify to the Portage County Auditor ("County Auditor") a resolution stating items as required by Section 5705.03(B)(1)(a) through (j) of the Revised Code, as applicable to the levy, and requesting that the County Auditor make certain certifications as described in Section 5705.03(B)(2) of the Revised Code; 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 Council as described above, the County Auditor is to certify certain matters as applicable to the levy;

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. This Council hereby finds, determines and declares that (i) the amount of taxes that may be raised within the ten-mill limitation, on the current tax duplicate, will be insufficient to provide for the necessary requirements of the City, (ii) it is necessary to renew the City's existing 0.73-mill ad valorem tax levy in excess of that 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, (iii) it intends to submit the question of the renewal of the 0.73-mill tax levy for that purpose to the electors of entire territory of the City at an election on November 4, 2025, as authorized by Sections 5705.03, 5705.19(I) and 5705.191 of the Revised Code, and (iv) the City has territory only in the County of Portage. If approved, that tax will be levied upon the entire territory of the City for a period of five years, commencing in tax year 2026, for first collection in calendar year 2027.

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 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 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 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 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.

ADOPTED: 4/16/25
Date

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

EFFECTIVE: 4/16/25
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. 2025-032, ADOPTED BY THE COUNCIL OF THE CITY OF KENT ON April 16, 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: 3/26/2025

SUBJECT: West Side Fire Station Renewal Tax Levy

I am respectfully requesting City Council Committee agenda time at the April 2, 2025, meeting for the purpose of requesting approval to renew/replace the City's current 0.73 mil West Side Fire Station Operating Expense Tax Levy. This levy was originally passed in 2005, and the current renewal of the levy began with the 2021 Tax Year and runs for five consecutive years ending with the 2025 Tax Year. The levy is set to expire in tax year 2025/collection year 2026. The requested action from Council is to authorize placing a 0.73 mil Renewal/Replacement Tax Levy for West Side Fire Station Operating Expenses on the upcoming November 4, 2025, general election ballot.

For the 2024 Tax Year/ 2025 Collection Year this levy will provide \$267,928 that directly funds a portion of the West Side Fire Station operating expenses. It should be noted that if renewed, the 0.73 mil current expense levy is estimated to provide \$268,000 in revenue beginning with the 2026 Tax Year/2027 Collection Year and the cost to a homeowner of a \$100,000 property (fair market value) would be slightly lower than previous years at approximately \$13.50 per year. For comparative purposes, if this levy was approved as a replacement levy it is estimated to provide \$306,330 in revenue beginning with the 2026 Tax Year/2027 Collection Year with the cost to a homeowner of a \$100,000 property (fair market value) increasing to approximately \$25.60 per year. It should also be noted that if the levy is replaced the residents will be responsible for 100% of the property tax whereas under the renewal the State of Ohio pays the homestead and rollback portion.

In consideration of current local community factors, the City's critical dependency on passage of this proposed levy, and in an effort to minimize risk of losing existing revenue levels, staff is recommending Council approval for placing a Renewal Tax Levy on the November ballot.

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.

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