

## RECORD OF ORDINANCES

Resolution No. 2022-11Passed January 26, 2022

SPONSOR: SAFETY COMMITTEE

A RESOLUTION SUBMITTING TO THE ELECTORATE THE QUESTION OF AN ADDITIONAL 3.5 MIL TAX LEVY FOR THE VILLAGE, FOR THE PURPOSES PROVIDED UNDER SECTION 5705.19(I) OF THE OHIO REVISED CODE, AND DECLARING AN EMERGENCY.

WHEREAS, this Council finds that the amount of taxes which 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 Village and that it is necessary to levy a tax in excess of that limitation for the payment of firefighting companies or permanent, part-time, or volunteer firefighting, emergency medical service, administrative, or communications personnel to operate the same, including the payment of any employer contributions required for such personnel under Section 145.48 or 742.34 of the Revised Code, or other emergency medical services operated by a fire department or firefighting company, or for the payment of other related costs Village of Mogadore under Section 5705.19(I) of the Ohio Revised Code; and,

WHEREAS, in accordance with Section 5705.03(B) of the Ohio Revised Code, in order to submit the question of an additional tax levy pursuant to Section 5705.25 of the Ohio Revised Code, this Council requested that the Summit County Fiscal Officer certify (i) the total current valuation of the Village (in both Portage and Summit Counties), and, (ii) the dollar amount of revenue that would be generated by the levy; and,

WHEREAS, in accordance with Section 5705.03(B) of the Ohio Revised Code, having received a certified copy of the resolution of this Council declaring the necessity of the tax, stating its purpose, stating whether it is an additional levy, a renewal or a replacement of an existing tax, noting the section of the Ohio Revised Code pursuant to which its submission to the electors is authorized, the County Fiscal Officer certified the total current tax valuation of the Village, and the dollar amount of revenue that would be generated by the proposed levy; and,

WHEREAS, the County Fiscal Officer has certified that the total tax valuation of the Village is \$98,992,690, and that the estimated property tax revenue that will be produced by 3.5 mills for each \$1.00 of tax valuation is \$346,475; and,

WHEREAS, in accordance with Section 5705.03(B)(2) of the Ohio Revised Code, upon receipt of the County Fiscal Officer's Certification of total current tax valuation of the Village and the dollar amount of revenue that would be generated by the proposed levy, this Council has determined that it is necessary to submit to the electors of the Village of Mogadore the question of levying the aforesaid additional tax in excess of the ten-mill limitation, as described herein.

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NOW, THEREFORE, BE IT RESOLVED by the Council of the Village of Mogadore, Portage and Summit Counties, Ohio, two-thirds of the members elected therefore concurring that:

SECTION 1: This Council hereby determines to proceed with the submission to the electors of the Village at an election to be held on May 3, 2022 the question of an additional 3.5 mills, for a period of five (5) years, for a total of 3.5 mill ad valorem property tax outside of the ten mill limitation, for a continuing period time (commencing with a levy on the tax list and duplicate of the year 2022 to be first due, collected and distributed to the Village in calendar year 2023, for the purpose of maintaining the operations of the fire department in the Village of Mogadore as set forth herein and as provided in Section 5705.19(I) of the Ohio Revised Code.

SECTION 2: This Council declares that it is necessary to have the aforesaid additional tax levied, for a period of five (5) years (i.e. 2022-2026), of 3.5 mills ad valorem property tax outside of the ten mill limitation for the payment of firefighting companies or permanent, part-time, or volunteer firefighting, emergency medical service, administrative, or communications personnel to operate the same, including the payment of any employer contributions required for such personnel under Section 145.48 or 742.34 of the Revised Code, for the provision of ambulance, paramedic, or other emergency medical services operated by a fire department or firefighting company, or for the payment of other related costs, all as provided under Section 5705.19(I) of the Ohio Revised Code.

SECTION 3: Pursuant to Ohio Revised Code 5705.03, on January 19, 2022, the County Fiscal Officer certified to the Village of Mogadore that the tax revenue to be produced by the stated millage is calculated to be \$346,475, calculated at a tax of 3.5 mills for each dollar of valuation, which amounts to 35 cents for each one hundred dollars in valuation for 5 years commencing in 2022, first due in calendar year 2023.

SECTION 4: The proposed tax is to be levied on the entire territory of the village, meaning within corporate limits of the Village of Mogadore, which is situated in both Portage and Summit Counties, Ohio. Mogadore does not have territory outside said counties.

SECTION 5: The levy shall be placed on the tax list, i.e. be levied, beginning in 2022 for the first collection in 2023, if the electors voting on it approve the levy as provided by law.

SECTION 6: The levy shall be levied and remain in effect for five years, i.e. 2022, 2023, 2024, 2025, and 2026. The levy shall be collected during 2023, 2024, 2025, 2026, and 2027.

SECTION 7: The levy shall be submitted to be voted upon by the electors within the Village of Mogadore, Portage and Summit Counties, Ohio at the primary election to be held on May 3, 2022. A majority shall be needed for passage. The question to be posed should be similar to that which follows:



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Shall the question of an additional 3.5 mills, for a period of five (5) years beginning January 1, 2022, for a total of 3.5 mill ad valorem property tax outside of the ten mill limitation, for the purposes of operating the fire department, and as provided for under Section 5705.19(I) of the Ohio Revised Code, be passed?

SECTION 8: The Clerk-Treasurer of the Village of Mogadore shall certify a copy of this Resolution to the Board of Elections of the County of Summit no later than February 2, 2022 in order to meet the filing deadline. This Council hereby requests that the Board of Elections prepare ballot forms and make other necessary arrangements for the submission of this question to the electors of the Village, all in accordance with law.

SECTION 9: That the aforesaid recitals are rendered to be the findings of this Council and are hereby incorporated into this Resolution.

SECTION 10: That this Council hereby finds and determines that all formal actions relative to the adoption of this Resolution were taken in an open meeting of this Council and that all deliberations of this Council which resulted in formal action were taken in meetings open to the public, in full compliance with the applicable legal requirements including Section 121.22 of the Ohio Revised Code.

SECTION 11: This Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of public peace, health, safety and welfare of the Village's residents and to comply with the strict timing requirements of the Ohio Revised Code regarding the levying of taxes outside the 10 mill limitations and shall take effect and be in force from and immediately after its passage.

Michael Raddiah 1-26-22  
President of Council Date

Maria A. Mel 1-26-22  
Mayor Date

Attest:

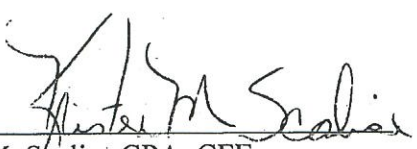
[Signature]  
Clerk-Treasurer

## Certificate of Estimated Property Tax Revenue

(Use this form when a taxing authority certifies a millage rate  
and requests the revenue produced by that rate.)

The County Fiscal Officer of Summit County, Ohio, does hereby certify the following:

1. On January 7, 2022, the taxing authority of the Village of Mogadore certified a copy of its Resolution No. 2021-66, adopted December 29, 2021, requesting the County Fiscal Officer to certify the current tax valuation of the subdivision and the amount of revenue that would be produced by 3.50 mills, to levy a tax outside the ten-mill limitation for Fire/EMS purposes pursuant to Revised Code 145.48, 742.34 and 5705.19(I) to be placed on the ballot at the May 3, 2022 election. The levy type is Additional.
2. The estimated property tax revenue that will be produced by the stated millage, assuming the tax valuation of the subdivision remains constant throughout the life of the levy, is calculated to be \$346,475.
3. The total tax valuation of the subdivision used in calculating the estimated property tax revenue is \$98,992,690. (Includes Summit and Portage County Value)



Kristen M. Scalise CPA, CFE  
Fiscal Officer, County of Summit

January 19, 2022  
Date

Prepared by: Susan L. Maple