

RECORD OF ORDINANCES

Resolution No. 2026-34

Passed JUNE 17, 2026

SPONSOR: SAFETY

A RESOLUTION DECLARING IT NECESSARY TO RENEW AN EXISTING 3.5 MILL TAX LEVY, WITH AN INCREASE OF 1.23 MILLS, FOR A TOTAL OF 4.73 MILLS IN EXCESS OF THE TEN-MILL LIMITATION, FOR THE PURPOSE OF THE PAYMENT OF FIREFIGHTING COMPANIES OR PERMANENT, PART-TIME, OR VOLUNTEER FIREFIGHTING, EMERGENCY MEDICAL SERVICE, ADMINISTRATIVE, OR COMMUNICATIONS PERSONNEL, INCLUDING THE PAYMENT OF ANY EMPLOYER CONTRIBUTIONS REQUIRED FOR SUCH PERSONNEL UNDER SECTION 145.48 OR 742.34 OF THE OHIO REVISED CODE, OR OTHER EMERGENCY MEDICAL SERVICES OPERATED BY THE FIRE DEPARTMENT OR FIREFIGHTING COMPANY, OR FOR THE PAYMENT OF OTHER RELATED COSTS OF THE VILLAGE OF MOGADORE PURSUANT TO SECTION 5705.19(I) OF THE OHIO REVISED CODE, AND DECLARING AN EMERGENCY.

WHEREAS, the voters of the Village approved on May 3, 2022 the levying of an additional real property tax for a period of 5 years (commencing with a levy on the tax list and duplicate for the year 2022 to be first due and distributed to the Village in calendar year 2023) at the rate of 3.50 mills for the purpose of the payment of firefighting companies or permanent, part-time, or volunteer firefighting, emergency medical service, administrative, or communications personnel, including the payment of any employer contributions required for such personnel under Section 145.48 or 742.34 of the Ohio Revised Code, or other emergency medical services operated by the fire department or firefighting company, or for the payment of other related costs of the Village of Mogadore pursuant to Section 5705.19(I) of the Ohio Revised Code; and

WHEREAS, the authority to levy that 3.5-mill tax expires with the levy on the 2026 tax list and duplicate for collection in calendar year 2027; 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 Village and that, in accordance with Section 5705.19(I) of the Revised Code, it is necessary to renew the existing 3.5-mill tax, with an increase of 1.23 mills, for a total of 4.73 mills in excess of that limitation for the purpose of the payment of firefighting companies or permanent, part-time, or volunteer firefighting, emergency medical service, administrative, or communications personnel, including the payment of any employer contributions required for such personnel under Section 145.48 or 742.34 of the Ohio Revised Code, or other emergency medical services operated by the fire department or firefighting company, or for the payment of other related costs of the Village of Mogadore pursuant to Section 5705.19(I) of the Ohio Revised Code, for a period of five (5) years; and

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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), this Council must certify to the Summit County Fiscal Officer a resolution requesting that the Summit County Fiscal Officer make certain certifications as described in Section 5705.03(B)(2); and

WHEREAS, in accordance with Section 5705.03(B)(1), the resolution of this Council 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 of an existing tax, a renewal 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 Ohio 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 Village; (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 Village; (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 Village has territory; and

WHEREAS, in accordance with Section 5705.03(B)(2), upon receipt of a certified copy of a resolution of this Council as described immediately above, the Summit County Fiscal Officer is to certify each of the following, as applicable to the levy: (a) the total current tax valuation of the Village; (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: (i) 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 effective rate, expressed in dollars, rounded to the nearest dollar, for each one hundred thousand dollars of the County Fiscal Officer's market value, or (ii) for all other levies, the levy's rate, described in Section 5705.03(B)(2)(a)(ii) or (iv), expressed in dollars, rounded to the nearest dollar, for each one hundred thousand dollars of the County Fiscal Officer's market 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 dollar, which shall be calculated assuming that the amount of the tax list most recent certified by the County Fiscal Officer under division (A) of Section 319.28 of the Revised Code.

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

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SECTION 1. This Council finds, determines and declares that (i) the amount of taxes that may be raised within the ten-mill limitation will be insufficient to provide for the necessary requirements of the Village, (ii) it is necessary to renew the Village's existing 3.5-mill ad valorem property tax, with an increase of 1.23 mills, for a total of 4.73 mills outside of the ten-mill limitation for the purpose of the payment of firefighting companies or permanent, part-time, or volunteer firefighting, emergency medical service, administrative, or communications personnel, including the payment of any employer contributions required for such personnel under Section 145.48 or 742.34 of the Ohio Revised Code, or other emergency medical services operated by the fire department or firefighting company, or for the payment of other related costs of the Village of Mogadore pursuant to Section 5705.19(I) of the Ohio Revised Code, (iii) it intends to submit the question of that renewal tax levy with an increase to the electors of the entire territory of the Village at an election to be held on November 3, 2026, as authorized by Section 5705.19(I) of the Revised Code, and (iv) the Village has territory in both Summit County and Portage Counties. If approved, that tax will be levied upon the entire territory of the Village for five years commencing in tax year 2027, for first collection in calendar year 2028.

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 requests the Summit County Fiscal Officer to certify to it the certifications set forth in Section 5705.03(B)(2), as applicable to the proposed 3.5-mill renewal levy with an increase of 1.23 mills, for a total of 4.73 mills, specified in Section 1. In accordance with Section 5705.03 of the Revised Code, the Summit County Fiscal Officer shall obtain from the Portage County Auditor the current tax valuation of the portion of the Village in Portage County.

SECTION 3. The Clerk-Treasurer is authorized and directed to deliver or cause to be delivered a certified copy of this Resolution to the Summit County Fiscal Officer.

SECTION 4. This Council finds and determines that all formal actions of this Council concerning and relating to the adoption of this resolution were taken in open meetings of this Council and any deliberations of this Council and any of its committees that resulted in this formal action were in meetings open to the public, in compliance with all legal requirements.

SECTION 5: This Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, and safety of the residents of the Village of Mogadore and for the further reason that this Resolution is required to be immediately effective in order to timely place the issue described herein on the ballot at the November 3, 2026 election, which is urgently necessary to provide for funding the provision of fire and emergency medical services for the Village described in Section 1 hereof, and, provided this Resolution receives the

