RECORD OF ORDINANCES

Ordinance No. _2026-66_ Passed _NOVEMBER 04_, 20_26_

SPONSOR: FINANCE COMMITTEE

RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE BUDGET COMMISSION OF SUMMIT COUNTY, OHIO, AUTHORIZING THE NECESSARY TAX LEVIES, CERTIFYING THEM TO THE SUMMIT COUNTY FISCAL OFFICER AND DECLARING AN EMERGENCY.

WHEREAS, pursuant to Section 5705.34 of the Ohio Revised Code, the Budget Commission of Summit County, Ohio has certified its action thereon to this Council together with an estimate by the County Fiscal Officer of the rate of each tax necessary to be levied by this Council in fiscal year 2027, and what part thereof is without, and what part is within the ten-mill tax limitation; and

WHEREAS, pursuant to Section 5705.34 of the Ohio Revised Code, it is necessary and in the best interest of the Village to accept the amounts and rates as determined by the Budget Commission of Summit County, authorize the necessary tax levies and to certify the same to the Summit County Fiscal Officer.

NOW, THEREFORE, BE IT RESOLVED, by the Council of the Village of Mogadore, Counties of Summit and Portage, State of Ohio, that:

SECTION 1: The amounts and rates to be levied upon the tax duplicate of the Village in fiscal year 2027, as determined by the Budget Commission of Summit County, Ohio in its certification, be and the same are hereby accepted.

SECTION 2: This Council hereby authorizes the amounts and rates of each tax necessary to be levied upon the tax duplicate of the Village within and without the ten-mill limitation as follows:

	Amount approved by Budget Commission Inside and Outside of 10 Mill limitation	County Auditor's estimate of tax rate to be levied
General Fund Summit and Portage County	$228,563.00	1.85
Police Pension Summit and Portage County	$37,046.00	0.30
Fire & EMS Summit and Portage County	$348,723.00	3.50
Total	$614,350.00	5.65

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SECTION 3: The Clerk-Treasurer is hereby directed to certify a 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 purpose of immediately taking the actions set forth herein in a timely manner to ensure that the same be completed and the rates and amounts of the levies be certified to the Summit County Fiscal Officer as soon as possible, and, provided this Resolution receives the affirmative vote of at least five (5) members elected or appointed to this Council, it shall take effect and be in force upon its passage by Council and approval by the Mayor, otherwise it shall take effect and be in force at the earliest period allowed by law.

Michael Radlish 11-4-26

President of Council Date

11-4-26

Mayor Date

Attest:

Clerk-Treasurer

SUMMIT COUNTY BUDGET COMMISSION CERTIFICATION OF TAX LEVY
(ORC Sections 5705.34 & 5705.35)

POLITICAL ENTITY: **MOGADORE VILLAGE (Summit & Portage Counties)**
ESTIMATE

Tax Year 2026/Collection Year 2027

THE VALUATIONS AND TAX RATES REFLECT TAX YEAR 2025/COLLECTION YEAR 2026

LEVIES INSIDE and OUTSIDE 10 MILL LIMITATION, INCLUSIVE OF DEBT LEVIES

Date: August 3, 2026

	Summit	Portage	Total
1. RES/AG REAL VALUE	63,490,600	29,989,000	93,479,600
2. OTHER REAL VALUE	18,560,890	3,512,210	22,073,100
3. TOTAL RES/AG & OTHER REAL VALUE	82,051,490	33,501,210	115,552,700
4. PUBLIC UTILITY PERSONAL VALUE	2,489,632	5,505,252	7,994,884
5. TOTAL REAL & PUBLIC UTILITY VALUE	84,541,122	39,006,462	123,547,584

THIS ESTIMATE REFLECTS LESS THE PENDING EXEMPTION ASSESSED VALUATION

RES/AG PENDING EXEMPTION	0
OTHER PENDING EXEMPTION	0
TOTAL REAL & PU LESS PENDING EXEMPTION VALUE	**123,547,584**

FUND TYPE CLT FUND #	PURPOSE	Authorized by the Voters on Ballot MO/DA/YR	Number of Years Levy to Run	Tax Year Begins/Ends	Collection Year Begins/Ends	Maximum Rate Authorized to be Levied	REDUCTION FACTOR RES/AG OTHER	EFFECTIVE RATE TO BE LEVIED RES/AG OTHER	RES/AG	OTHER	PUBLIC UTILITY	TOTAL	ROLL BACK
GENERAL 01 00	Inside					1.85		1.850000 1.850000	$172,937	$40,835	$14,791	$228,563	Y
POLICE PENSION 32 00	Inside					0.30		0.300000 0.300000	$28,044	$6,622	$2,398	$37,064	Y
FIRE & EMS 40 00	Current Expense	Additional 05/03/22	5	22/26	23/27	3.50	0.246935 0.037559	2.635727 3.368543	$246,387	$74,354	$27,982	$348,723	N
												-	
TOTALS						5.65		4.785727 5.518543	$447,368	$121,811	$45,171	$614,350	

NOTE: The ROLLBACK column added to this certificate represents the recently passed state budget, beginning with tax year 2013 the ten and two and one-half percent rollbacks will no longer apply to new levies that are enacted after the August 2013 election. These non-qualifying levies include additional levies, the increase portion of renewal with increase levies, and the full effective millage of replacement levies. Levies that will continue to qualify for application of the rollbacks are levies approved at or before the August 2013 election, inside and charter millage as they appear on the 2013 tax list, renewals of qualified levies, and the substitute of qualified school district emergency levies under Revised Code section 5705.199. In this column the **Y** indicates the levy qualifies for the 10% and 2 1/2% rollback. The **N** indicates the levy does not qualify for the 10% and 2 1/2% rollback.