

The Board of County Commissioners of the County of Medina, Ohio, met in regular session on February 22, 2007, commencing at 9:30 a.m., at the offices of the Board in the County Administration Building, 144 North Broadway, Medina, Ohio, with the following members present:

Stephen D. Hambley      Sharon A. Ray

The Clerk advised the Board that the notice requirements of Section 121.22 of the Revised Code and the implementing rules adopted by the Board pursuant thereto were complied with for the meeting.

Mr. Hambley offered the following preambles and Resolution and moved their adoption, which motion was seconded by Ms. Ray:

**RESOLUTION NO. 07-158**

**A RESOLUTION DETERMINING TO SUBMIT TO THE ELECTORS THE QUESTION OF LEVYING A COUNTY SALES TAX AT THE RATE OF ONE-HALF OF ONE PERCENT FOR 30 YEARS TO PROVIDE ADDITIONAL REVENUE FOR PERMANENT IMPROVEMENTS WITHIN THE COUNTY TO BE DISTRIBUTED BY THE COMMUNITY IMPROVEMENTS BOARD ESTABLISHED BY RESOLUTION NO. 07-150, FOR SCHOOL DISTRICTS, PURSUANT TO SECTION 5739.026 OF THE REVISED CODE.**

WHEREAS, there is currently levied in the County a sales and use tax at the rate of 6% pursuant to Sections 5739.02, 5739.021 and 5741.021 of the Revised Code; and

WHEREAS, Section 5739.026(A)(4) of the Revised Code permits a county to levy an additional tax of up to one-half of one percent ( $\frac{1}{2}\%$ ) on every retail sale in the county, except sales of watercraft and outboard motors required to be titled pursuant to Chapter 1548 of the Revised Code and sales of motor vehicles, to provide additional revenue for permanent improvements within the county to be distributed by the community improvements board in accordance with Section 307.283 of the Revised Code and to pay principal, interest, and premium on bonds issued under Section 307.284 of the Revised Code; and

WHEREAS, Section 5741.023 of the Revised Code provides that any county that levies a sales tax pursuant to Section 5739.026 of the Revised Code shall levy a tax at the same rate on the storage, use, or other consumption in the county of (i) motor vehicles, and watercraft and outboard motors required to be titled in the county pursuant to Chapter 1548 of the Revised Code, acquired by a transaction subject to the tax imposed by Section 5739.02 of the Revised Code, and (ii) in addition to the tax imposed by Section 5741.02 of the Revised Code, tangible personal property and services subject to the tax levied by the State of Ohio as provided in Section 5741.02 of the Revised Code, and tangible personal property and services purchased in another county within the State of Ohio by a transaction subject to the tax imposed by Section 5739.02 of the Revised Code; and

WHEREAS, this Board has previously adopted on this date Resolution No. 07-150 creating a community improvements board pursuant to Section 307.282 of the Revised Code, which resolution sets forth the recommended guidelines for the use of the revenues received from the proposed sales tax as provided for in Section 1; and

WHEREAS, this Board has determined that the question of whether an additional sales tax in the amount of one-half of one percent ( $\frac{1}{2}\%$ ) shall be levied for 30 years to provide additional revenue for permanent improvements within the County to be distributed by the community improvements board established by Resolution No. 07-150, for school districts (as described in Resolution No. 07-150), effective October 1, 2007, or at the earliest time permitted by law, should be submitted to the electors of the County at the election on May 8, 2007;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of the County of Medina, State of Ohio, that:

Section 1. Pursuant to Section 5739.026 of the Revised Code, there shall be submitted to the electors of the County, at an election to be held on May 8, 2007, the question of levying a tax to provide additional revenue for permanent improvements within the County to be distributed by the community improvements board in accordance with Section 307.283 of the Revised Code and to pay principal, interest, and premium on bonds issued under Section 307.284 of the Revised Code, and paying the expenses of administering such tax, at the rate of one-half of one percent (½%), in addition to the tax imposed by Section 5739.02 of the Revised Code and any tax levied pursuant to Sections 5739.021 or 5739.023 of the Revised Code, on every retail sale in the County, except sales of watercraft and outboard motors required to be titled pursuant to Chapter 1548 of the Revised Code and sales of motor vehicles, for 30 years, which tax shall be effective and is hereby levied, upon approval by the requisite majority of the electors of the County voting on the question of the tax at that election, beginning October 1, 2007, or otherwise at the earliest time permitted by law, and of an accompanying use tax to be levied pursuant to Section 5741.023 of the Revised Code and a resolution subsequently to be adopted by this Board on this date. Revenues received from the sales tax provided for herein shall be used in accordance with Sections 307.283 and 307.284 of the Revised Code. It is further recommended that these same revenues be used as outlined in Resolution No. 07-150, for school districts (as described in Resolution No. 07-150).

Section 2. The Clerk of this Board is hereby directed to transmit a certified copy of this Resolution to the Medina County Board of Elections before the close of business on February 22, 2007, and also to deliver, or cause to be delivered, upon that transmission, either personally or by certified mail, a certified copy of this Resolution to the Tax Commissioner of the State of Ohio. This Board hereby requests the Board of Elections to prepare the ballots and to make other necessary arrangements for the submission of the question to the electors of the County at an election to be held in the County on May 8, 2007, all in accordance with law, and requests further that the Board of Elections give notice of the results of such election to the Tax Commissioner not later than May 31, 2007.

Section 3. This Board finds and determines that all formal actions of this Board and any of its committees concerning and relating to the adoption of this Resolution were taken in an open meeting of this Board or committee, and that all deliberations of this Board and of any committees that resulted in those formal actions were in meetings open to the public in compliance with the law.

Section 4. This Resolution shall be in full force and effect from and immediately after its adoption.

The motion having been put to vote, the result of the roll call was as follows:

Mr. Hambley – AYE      Ms. Ray - AYE

#### CLERK'S CERTIFICATION

The undersigned, Clerk of the Board of County Commissioners of the County of Medina, Ohio, does hereby certify that the foregoing is a true and correct copy of a resolution of the Board of County Commissioners duly adopted on February 22, 2007, and appearing upon the official records of said Board.

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Adopted: February 22, 2007

Dated: February 22, 2007

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Clerk, Board of County Commissioners  
County of Medina, Ohio