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|---------------------------|-------------------|------------------------------|-----------------------------|
| VILLAGE OF BOSTON HEIGHTS | Codified?         | First Reading _____          | Waiver 3-Reading Rule _____ |
| RESOLUTION NO: 2026-6-34  | Yes _____         | Second Reading _____         | Yes <u>X</u> _____          |
| INTRODUCED BY _____       | No <u>X</u> _____ | Third Reading <u>X</u> _____ | No _____                    |

**A RESOLUTION PROVIDING FOR SUBMISSION OF AN AMENDMENT TO VILLAGE INCOME TAX, STATING THE RATE OF INCOME TAX, THE PURPOSE OF THE INCOME TAX, THE DATE OF THE ELECTION AT WHICH THE QUESTION IS TO BE PUT BEFORE THE VOTERS, AND DIRECTING THE BOARD OF ELECTIONS TO CONDUCT THE ELECTION; AND DECLARING AN EMERGENCY.**

**WHEREAS**, on July 28, 2026, the Council of the Village of Boston Heights, Ohio adopted Ordinance No. 2026-06-3 (“the Prior Ordinance”), which Ordinance, subject to a vote of the electorate, increases the Village income tax rate by one quarter of one percent (0.25%) per annum for a continuing period of time commencing January 1, 2027 (the “Additional Tax”); and

**WHEREAS**, it is Village Council's determination that it is necessary to increase the municipal tax rate by one-quarter of one percent (0.25%) from two percent (2.0%) for a total tax rate of two and one quarter percent (2.25%) to provide necessary for the purpose of safety services including but not limited to the cost of designing, constructing, furnishing, equipping, improving, maintaining, and operating (including any debt service or loan obligations) a Safety Service Center housing the police department and village administrative offices, updating the existing fire station building, and demolishing and replacement of any necessary structures, along with payment of firefighting companies, or permanent or part-time firefighting, emergency medical services, purchasing and maintaining fire and ambulance apparatus, and other fire equipment; and the operation of a police department, the payment of salaries of permanent or part-time police, communications, or administrative personnel to operate the same, including the payment of any employer contributions required for such personnel under sections 145.48, 742.33, or 742.34 of the Revised Code, and for the payment of other related costs;

**WHEREAS**, pursuant to Ohio Revised Code 718.04, the Village Council must submit this issue to the electorate of the Village for approval or rejection;

**WHEREAS**, pursuant to Ohio Revised Code 718.04, the legislative authority of the municipal corporation wishing to impose an income tax greater than one percent (1%) must pass an ordinance authorizing the income tax and pass a resolution stating the rate of the income tax, the purpose of the income tax, the date of the election at which the question is to be put before the voters, and direct the board of elections to conduct the election; and

**WHEREAS**, Council desires this issue to be addressed by the electors of the Village at the next general election to be held on November 3, 2026.

**NOW, THEREFORE, BE IT RESOLVED** by the Council of the Village of Boston Heights, Summit County, Ohio, as follows:

**Section 1.** That the Board of Elections of Summit County, Ohio is hereby directed to conduct an election pursuant to Ohio Revised Code 718.01 et seq. of the at the election to be held on November 3, 2026 on the issue of increasing the Village income tax by an additional one quarter of one percent (0.25%) per annum as described in the Prior Ordinance.

**Section 2.** That the form of the ballot to be used at said election shall be substantially as follows:

Shall the Ordinance providing for an increase of one quarter percent (0.25%) on income, effective January 1, 2027, for the purpose of safety services, including but not limited to the cost of designing, constructing, furnishing, equipping, improving, maintaining, and operating (including any debt service or loan obligations) a Safety Service Center housing the police department and village administrative offices, updating the existing fire station building, and demolishing and replacement of any necessary structures, along with payment of firefighting companies, or permanent or part-time firefighting, emergency medical services, purchasing and maintaining fire and ambulance apparatus, and other fire equipment; and the operation of a police department, the payment of salaries of permanent or part-time police, communications, or administrative personnel to operate the same, including the payment of any employer contributions required for such personnel under sections 145.48, 742.33 or 742.34 of the Revised Code, and for the payment of other related costs, be passed?

|  |                        |
|--|------------------------|
|  | FOR THE INCOME TAX     |
|  | AGAINST THE INCOME TAX |

Changes may be made in the form of such ballot to satisfy any requirements of the Summit County Board of Elections and/or the Ohio Secretary of State.

**Section 3.** That in accordance with Ohio Revised Code 718.04: (a) the Additional Tax shall be an annual tax levied on the income of every person residing in and/or earning and/or receiving income in the Village and that the Additional Tax shall be measured by municipal taxable income as specifically provided for in the Prior Ordinance; (b) the Additional Tax shall be levied in accordance with the terms of Chapter 718 of the Ohio Revised Code and the provisions of Chapter 718 of the Ohio Revised Code are incorporated into this resolution by reference and made a part hereof; and (c) any and all credits applicable to the Additional Tax shall be made available as provided in Chapter 189 of the Codified Ordinances of the Village of Boston Heights.

**Section 4.** That the ballot measure for the Additional Tax shall be submitted to the entire territory of the Village. The Village has territory solely in Summit County, Ohio.

**Section 5.** That a certified copy of the Prior Ordinance is attached hereto as Exhibit "A" and incorporated herein by reference and made a part hereof. This Resolution shall be and is hereby incorporated into the Prior Ordinance by reference and made a part thereof.

**Section 6.** That the Village Fiscal Officer is hereby directed to file a certified copy of this resolution with the Summit County Board of Elections at least ninety-one (91) days prior to the date of the specified election pursuant to Ohio Revised Code 718.01 et seq.

**Section 7.** That the aforesaid recitals are rendered to be the findings of this Council and are hereby incorporated into this Resolution.

**Section 8.** 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 9.** This Resolution shall be in full force and effect from and after the earliest period allowed by law.

**Section 10.** This Resolution is declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety of the Village and for the further reason that this Resolution is required to be immediately effective so that it can be timely filed with the Summit County Board of Elections, in order that the question of increasing the Village income tax rate by one quarter of one percent (0.25) per annum may be submitted to the electors at an election on November 3, 2026; wherefore, this Resolution shall be in full force and effect immediately upon its adoption, provided it receives the affirmative vote of four members of Council; otherwise, it shall be in full force and effect from and after the earliest period allowed by law.

PASSED:



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RON ANTAL, MAYOR

ATTEST:

I, Scott Varney, Fiscal Officer and Clerk of the Council for the Village of Boston Heights, Summit County, Ohio, do hereby certify that the foregoing **Resolution 2026-06-34** duly passed by the Council of the Village of Boston Heights, County of Summit, State of Ohio at a meeting of Council on this **28<sup>th</sup> day of July 2026.**



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SCOTT VARNEY, FISCAL OFFICER

