

VILLAGE OF BOSTON HEIGHTS	Codified?	First Reading _____	Waiver 3-Reading Rule _____
RESOLUTION NO: 2026-7-36	Yes _____	Second Reading <u> X </u>	Yes <u> X </u>
INTRODUCED BY _____	No <u> X </u>	Third Reading _____	No _____

**A RESOLUTION SUBMITTING TO THE ELECTORS OF THE
VILLAGE THE QUESTION OF THE RENEWAL OF THE EXISTING .75
MILL TAX LEVY FOR THE PURPOSE OF PROVIDING AND
MAINTAINING FIRE OPERATIONS; AND DECLARING AN
EMERGENCY.**

WHEREAS, the Council of the Village of Boston Heights has adopted a resolution (i) declaring it necessary to renew its 0.75-mill levy for three years for the purpose set forth in Section 1 of this Resolution and (ii) requesting the Village Council to submit the question of the renewal to its electors at the November 3, 2026 election; and

WHEREAS, on June 9, 2026, this Council adopted Resolution No. 2026-6-29, pursuant to Section 5705.03 of the Revised Code, declaring it necessary to certify the current taxable value of the subdivision and the amount of revenue that would be produced by 0.75 mills, to levy a tax outside the 10-mill limitation, for the purpose of providing and maintaining fire operations, to wit: 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 the purchase of ambulance equipment, or the provision of ambulance, paramedic, or other emergency medical services operated by a fire department or firefighting company for the Village of Boston Heights under Section 5705.19(I) of the Ohio Revised Code; and

WHEREAS, on June 22, 2026, the Summit County Fiscal Officer certified that the total current tax valuation of the Village is \$127,424,594 and the dollar amount of revenue that would be generated by the requested 0.75-mill renewal levy would be \$64,847 during the life of the levy, assuming that the total current tax valuation remains the same throughout the life of the levy.

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

Section 1. This Council finds, determines and declares that the amount of taxes which may be raised by the Village within the ten-mill limitation by levies on the current tax list and duplicate will be insufficient to provide an adequate amount for the necessary requirements of this Village and that it is necessary to levy a tax in excess of that limitation at a rate not to exceed 0.75-mill for each dollar of valuation for the purpose providing and maintaining fire operations, for three years, commencing in 2027, first due in calendar year 2028.

Section 2. This Council further determines to proceed with the submission to the electors of the Village at an election to be held on November 3, 2026, the question of a renewal of the existing 0.75 mill ad valorem tax outside of the ten-mill limitation to constitute a total tax levy at a rate not to exceed 0.75-mill for each dollar of valuation for the purpose of providing and maintaining fire operations under Section 5705.19(I) of the Ohio Revised Code, for three years, beginning with the tax list and duplicate for the year 2027, the proceeds of which levy first would be available to the Village in the calendar year 2028, and that said question shall be submitted under the provisions of Sections 5705.19, 5705.191, and 5705.25 of the Revised Code. The election shall be held at the regular places of voting in the Village as established by the Summit County Board of Elections, or otherwise, within the times provided by law and shall be conducted, canvassed, and certified in the manner provided by law.

Section 3. The proposed tax is to be levied on the entire territory of the Village, meaning within the corporate limits of the Village of Boston Heights, which is situated entirely within Summit County, Ohio.

Section 4. The levy shall be placed on the tax list, i.e., be levied, beginning in 2027 for the first collection in 2028, if the electors voting on it approve the levy as provided by law.

Section 5. The levy shall be levied and remain in effect for three years, i.e., 2027, 2028, and 2029. The levy shall be collected during 2028, 2029, and 2030.

Section 6. The levy shall be submitted to be voted upon by the electors within the Village of Boston Heights, Summit County, Ohio at the election to be held on November 3, 2026. A majority shall be needed for passage.

Section 7. The form of ballot to be cast at that election on the question of that tax levy shall be substantially as follows:

PROPOSED TAX LEVY
(RENEWAL)
VILLAGE OF BOSTON HEIGHTS

A Majority Affirmative Vote is Necessary for Passage

A renewal of a tax for the benefit of the Village of Boston Heights for the purpose providing and maintaining fire operations that the County Fiscal Officer estimates will collect \$64,847 annually, at a rate not exceeding 0.75 mills for each \$1 of taxable value, which amounts to \$17 for each \$100,000 of the County Fiscal Officer's market value, for three years, commencing in 2027, first due in calendar year 2028.

_____ FOR THE TAX LEVY

_____ AGAINST THE TAX LEVY

Section 8. The Village Fiscal Officer be and is hereby authorized and directed to give or cause to be given notice of that election as provided by law.

Section 9. The Village Fiscal Officer be and is hereby directed to deliver a certified copy of this Resolution, Resolution No. 2026-6-29 referred to in the second preamble to this Resolution (adopted June 9, 2026), and the related County Fiscal Officer's certificate (dated June 22, 2026), to the Summit County Board of Elections, not later than the close of business on July 31, 2026.

Section 10. That the aforesaid recitals are rendered to be the findings of this Council and are hereby incorporated into this Resolution.

Section 11. This Council finds and determines that all formal actions of this Council and any of its committees concerning and relating to the adoption of this Resolution were taken in an open meeting of this Council or its committees, and that all deliberations of this Council and any of its committees that resulted in those formal actions were in meetings open to the public, all in compliance with the law.

Section 12. 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 the renewal of the 0.75 mill levy 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 elected thereto; otherwise, it shall be in full force and effect from and after the earliest period allowed by law.

PASSED:



RON ANTAL, MAYOR

ATTEST:

I, SCOTT VARNEY, Fiscal Officer and Clerk of Council for the Village of Boston Heights, Summit County, Ohio do hereby certify that the foregoing **Resolution 2026-7-36** was duly passed by the Council of the Village of Boston Heights, County of Summit, State of Ohio at a meeting of Council on this **28th day of July 2026**.



SCOTT VARNEY, FISCAL OFFICER

