

Requested by the Mayor

Offered By: \_\_\_\_\_

RESOLUTION NO. \_\_\_\_\_-2003 declaring the necessity of an election on the question of approving the enactment of an ordinance to enact Section 99.20 of the Code of Ordinances of the City, in order to increase the municipal income tax and provide for the application of the proceeds thereof; and declaring an emergency.

WHEREAS, it is found and determined that the City of Akron is authorized pursuant to Sections 718.01 and 755.16 of the Revised Code to levy an income tax to provide community centers in the City and that "community centers" include "community learning centers" as described and proposed by the President of the United States of America;

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Akron, County of Summit, State of Ohio, that:

Section 1. This Council hereby authorizes and directs the submission to the electors of the City of Akron, Ohio, at a special election to be held at the usual places of voting in the City on Tuesday, May 6, 2003, between the hours of 6:30 a.m. to 7:30 p.m. of said day, of the question of approving the enactment of an ordinance to enact Section 99.20 of the Code of Ordinances of the City, in order to increase the income tax rate in the City of Akron and provide for the application of the proceeds thereof, which ordinance is set forth in full in Section 2 hereof.

Section 2. The proposed ordinance to be submitted to the electors of the City for their approval hereunder shall be as follows:

ORDINANCE NO. \_\_\_\_\_-2003 enacting Section 99.20 of the Code of Ordinances of the City, in order to increase the rate of municipal income tax and provide for the application of the proceeds thereof; and declaring an emergency.

BE IT ENACTED by the Council and the People of the City of Akron, County of Summit, State of Ohio, that:

Section 1. Section 99.20 of the Code of Ordinances of the City be enacted to read as follows:

## **99.20 INCOME TAX FOR COMMUNITY LEARNING CENTERS**

In addition to the tax imposed pursuant to Section 99.03, an annual tax for the purposes set forth in this section is imposed on and after January 1, 2004 through December 31, 2033, at the rate of 0.25% per year, on all taxable income. Notwithstanding Section 99.17, the funds collected under the provisions of this section shall be paid into a separate fund, the Community Learning Center Income Tax Fund, and applied solely for the purpose of acquiring, constructing, renovating, repairing, enlarging, adding to, reconstructing, maintaining, equipping, furnishing, acquiring interests in real property in connection therewith, improving the sites thereof, and otherwise improving community centers, in accordance with Section 755.16 of the Revised Code, and paying debt service and other costs relating to the financing thereof. Such community centers, hereinafter referred to as Community Learning Centers, are to be used for governmental, civic, or educational operations or recreational activities or such other purposes as permitted by law. The City is authorized to enter into cooperative agreements with the Akron City School District to provide for the Community Learning Centers within the City. A cooperative agreement may provide for the term of the agreement, the applicable allocation of the income tax proceeds, the transfer of funds from the City, which may be by grant, loan, payment under such agreement, or otherwise, the ownership, use, operation and maintenance of the Community Learning Centers, cooperation with State commissions or agencies in the financing of the Community Learning Centers, and other provisions as determined by the parties thereto. In the event that other funding for Community Learning Centers or related educational facilities becomes available to the Akron City School District for the specific purpose of providing Community Learning Centers or related purposes from the County through sales tax proceeds or otherwise or from the State or Federal government beyond the amount of the State funds currently allocated for permanent improvements to the Akron City School District, the City by ordinance shall, on a biennial basis, reduce the income tax rate provided in this section from 0.25% to a percentage that will generate tax proceeds in an amount equal to the difference between the amount of proceeds that would be generated from the 0.25% rate and the amount of funds available for such purpose from another source, subject to debt service requirements on indebtedness incurred by the City for that purpose. The Director of Finance shall establish a procedure for the timely adjustment of the income tax rate pursuant to this Section to provide for the efficient and cost effective administration of that tax.

Section 2. No provision of this ordinance shall in any way affect any rights or obligations of the City, any taxpayer, or any other person, official or entity, with respect to the municipal income tax in effect prior to the enactment of Section 99.20.

Section 3. This Council finds and determines that all formal actions of this Council concerning and relating to the passage of this ordinance were taken in an open meeting of this

Council and that all deliberations of this Council 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 ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety of the City and for the further reason that its immediate effectiveness is necessary to provide funding for Community Learning Centers within the City that are urgently required to meet the governmental, civic, educational and recreational needs of the residents of the City, provided this ordinance receives the affirmative vote of two-thirds of the members elected or appointed to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise it shall take effect and be in force at the earliest period allowed by law.

Passed: \_\_\_\_\_, 2003

\_\_\_\_\_  
Clerk of Council

\_\_\_\_\_  
President of Council

Approved: \_\_\_\_\_, 2003

\_\_\_\_\_  
Mayor

Section 3. It is the desire of this Council that the ballots presented to the electors of the City of Akron shall be in the following form:

A majority affirmative vote is necessary for passage

Shall the Ordinance providing for a one-quarter of one per cent (0.25%) levy on income, commencing January 1, 2004, through December 31, 2033, for providing Community Learning Centers in the City in cooperation with the Akron City School District, all in accordance with that Ordinance, be passed?

	FOR THE INCOME TAX
	AGAINST THE INCOME TAX

Section 4. The Clerk of Council be and he is hereby directed to file a certified copy of this resolution with the Board of Elections no later than February 20, 2003.

Section 5. This Council finds and determines that all formal actions of this Council concerning and relating to the adoption of this resolution were taken in an open meeting of this Council and that all deliberations of this Council and of any committees that resulted in those formal actions were in meetings open to the public in compliance with the law.

Section 6. This resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety of the City and for the further reason that its immediate effectiveness is necessary to place this issue on the ballot at a special election to be held on May 6, 2003, and thereby providing the necessary funding for Community Learning Centers within the City that are urgently required to meet the governmental, civic, educational and recreational needs of the residents of the City, and provided this resolution receives the affirmative vote of two-thirds of the members elected or appointed to Council, it shall take effect and be in force immediately upon its adoption and approval by the Mayor; otherwise, it shall take effect and be in force at the earliest period allowed by law.

Passed \_\_\_\_\_, 2003

\_\_\_\_\_  
Clerk of Council

\_\_\_\_\_  
President of Council

Approved: \_\_\_\_\_, 2003

\_\_\_\_\_  
Mayor