

Resolution increasing the rate of the sales and use tax by one-quarter of one per cent for a continuing period of time for the benefit of Franklin County, Ohio pursuant to ORC 5739.026 and ORC 5741.023, and increasing the rate of the sales and use tax by one-quarter of one per cent until December 31, 2018, for the benefit of Franklin County, Ohio pursuant to ORC 5739.021 and ORC 5741.021; and declaring an emergency (Commissioners)

WHEREAS, Franklin County (the "County") is well managed, leading the state in economic growth, maintaining the only double, Triple-A credit rating of any Ohio county, with per capita spending lower than other Ohio metro counties and with 2013 spending remaining at 2008 levels; and

WHEREAS, Franklin County is recognized for prudent, conservative financial practices, shoring up a damaged fiscal situation in 2005 and stretching those dollars into 2013, reducing Community Partnership grants, consolidating facilities, increasing user fees, and restraining the cost of benefits, amongst additional efforts; and

WHEREAS, the recession, significant reductions in state support to counties and other state of Ohio policy changes, in addition to federal government reductions, have had an adverse impact in the County; and

WHEREAS, Franklin County is now the fastest growing Ohio County, and with that growth comes increased responsibilities and challenges, such as: addressing job creation and economic development efforts; ensuring the physical safety of the County's residents, recognizing that nearly 70 cents of every Franklin County General Fund dollar supports safety and security initiatives; recognizing the importance of food security for Ohio's residents; planning for the future regarding infrastructure needs; continuing to address the rising poverty rate in the County and the attendant health and human services needs that must be addressed; and continuing to respond to such challenges to ensure that Franklin County continues to be a strong regional economy, a welcoming and safe community for families, a top community for good jobs and affordable housing, and a forward thinking leader in our state; and

WHEREAS, the Board's fiscal sustainability policy and cash reserves have preserved the County's ability to meet critical needs in difficult economic times, maintained the County's excellent credit ratings, and sustained delivery of necessary and essential programs and services with cash reserves that match the County's benchmark peer group of double Triple-A rated counties across the country; and

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WHEREAS, failure to act promptly to address current needs could adversely affect the high regard in which the County is held by national rating agencies and the investment community, whose favorable opinion is essential to the preservation of the ability of the County to issue its bonds at the lowest possible rates of interest; and

WHEREAS, the Board of County Commissioners (the "Board") has determined that the current and projected revenues of the County will be insufficient by a substantial amount to fund the current and projected budgets and responsibilities of the County and its various departments and elected officials; and

WHEREAS, pursuant to Resolution 626-05, the Board levied a sales and use tax pursuant to the Ohio Revised Code (ORC) 5739.021 and 5741.021, increasing the rate by one-half of one per cent until December 31, 2007, and then rolling back the increase to one-fourth of one per cent for a continuing period of time; and

WHEREAS, pursuant to Resolution 755-85, the Board levied a sales and use tax pursuant to ORC 5739.021 and 5741.021, at the rate of one-half of one per cent; and

WHEREAS, ORC 5739.026 and 5741.023 authorize the Board to increase the rate of Sales and Use Tax to levy a tax of one-fourth or one-half of one per cent, and may do so for the purpose of providing additional revenue to the county's general fund, pursuant to ORC 5739.026(A)(3); and

WHEREAS, ORC 5739.021 and 5741.021 authorize the Board to increase the rate of the Sales and Use Tax for the purpose of providing additional general revenues in increments of one-fourth of one per cent; and

WHEREAS, the Board has conducted public hearings on the subject of increasing the Sales and Use Tax pursuant to, and in compliance with, the requirements of ORC 5739.026, 5741.023, 5739.021, and 5741.021; and

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WHEREAS, the Board of County Commissioners of Franklin County has conducted public hearings thereon after complying with the requirements of law relating thereto; now, therefore, upon motion of Commissioner _____, seconded by Commissioner _____.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF FRANKLIN COUNTY, OHIO:

1. That for the purpose of providing additional revenue for the County's general fund in order to fund the ongoing vital operations of Franklin County for an unspecified, continuing period of time, the Board of County Commissioners does hereby, by this Emergency Resolution and pursuant to ORC 5739.026 and 5741.023, increase the rate of tax by one-quarter of one per cent upon every retail sale, except sales of watercraft and outboard motors required to be titled pursuant to Chapter 1548 of the ORC and sales of motor vehicles; and does increase the rate of tax by one-quarter of one per cent on the storage, use, or other consumption in the county of motor vehicles and watercraft and outboard motors required to be titled pursuant to Chapter 1548 of the ORC and acquired by a transaction subject to the tax imposed by ORC 5739.02, and in addition to that imposed by ORC 5741.02, on the storage, use, or other consumption in the county of tangible personal property and services which is subject to the tax levied by this state as provided in ORC 5741.02, and on the storage, use or other consumption in the county of tangible personal property and services, purchased in another county within this state, by a transaction subject to the tax imposed by ORC 5739.02. Said one-quarter of one per cent increase in the rate of tax pursuant to ORC 5739.026 and 5741.023 shall be as follows: Effective January 1, 2014, or such later date as provided by law, continuing for an unspecified, continuing period of time.

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2. That for the purpose of providing additional general revenues to fund the ongoing vital operations of Franklin County, until December 31, 2018, the Board of County Commissioners does hereby, by this Emergency Resolution and pursuant to ORC 5739.021 and 5741.021, increase the rate of tax by one-quarter of one per cent upon every retail sale, except sales of watercraft and outboard motors required to be titled pursuant to Chapter 1548 of the ORC and sales of motor vehicles; and does increase the rate of tax by one-quarter of one per cent on the storage, use, or other consumption in the county of motor vehicles and watercraft and outboard motors required to be titled pursuant to Chapter 1548 of the ORC and acquired by a transaction subject to the tax imposed by ORC 5739.02, and in addition to that imposed by ORC 5741.02, on the storage, use, or other consumption in the county of tangible personal property and services which is subject to the tax levied by this state as provided in ORC 5741.02, and on the storage, use or other consumption in the county of tangible personal property and services, purchased in another county within this state, by a transaction subject to the tax imposed by ORC 5739.02. Said one-quarter of one per cent increase in the rate of tax pursuant to ORC 5739.021 and 5741.021 shall be as follows: Effective January 1, 2014 or such later date as provided by law, and continuing until December 31, 2018, at which time the rate of tax under these provisions shall return to three-fourths of one per cent.
3. This Resolution is hereby declared to be an emergency measure for the immediate preservation of public peace, health, safety and welfare of the inhabitants of the County, the reason for such emergency being the urgent necessity of obtaining additional revenues for the purpose of providing vital services for the County, to replenish cash and capital reserves, to preserve quality of life, and to maintain Franklin County's credit rating, and shall take effect immediately upon its adoption. The increase in tax pursuant to ORC 5739.026 and 5741.023 and the increase in tax pursuant to ORC 5739.021 and 5741.021 as set forth in this Resolution shall be

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effective January 1, 2014 or such later date as provided for by law.

4. The Board finds and determines that all formal actions of this Board concerning and relating to the adoption of this Resolution were taken in an open meeting of this Board 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.
5. The Clerk of this Board shall ensure personal delivery of a certified copy of this Resolution to the Tax Commissioner.

Voting Aye thereon (Affirmative vote of all Commissioners required as an emergency resolution):

JOHN O'GRADY, PRESIDENT

PAULA BROOKS

MARILYN BROWN
BOARD OF COUNTY COMMISSIONERS
FRANKLIN COUNTY, OHIO

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Voting Nay thereon:

JOHN O'GRADY, PRESIDENT

PAULA BROOKS

MARILYN BROWN
BOARD OF COUNTY COMMISSIONERS
FRANKLIN COUNTY, OHIO

Whereupon, the resolution was declared adopted this _____ day of _____ 2013.

The undersigned, Clerk of the Board of County Commissioners of Franklin County, Ohio, certifies that the foregoing is a true and complete copy of the original resolution as adopted by the Board at its meeting on _____, 2013.

Dated: _____, 2013

Clerk, Board of County
Commissioners of Franklin County,
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Prepared by: Kris Long
Deputy Director, Office of Management and Budget

cc: Auditor
Treasurer

Certified Copy: State Tax Commissioner