RESOLUTION NO.: SPONSOR: INTRODUCED:

2019-R107 COUNCILMANDYER NOVEMBER 26, 2019

ASSIGNED TO: FINANCE

A RESOLUTION AUTHORIZING THE CITY OF GREEN TO DEVELOP AND ADOPT THE GREEN TAXPAYER REBATE PROGRAM FOR THE PURPOSE OF REBATING UNSPENT MUNICIPAL INCOME TAX REVENUE THAT REMAINS UNSPENT ABOVE A CERTAIN THRESHOLD, AND DECLARING AN EMERGENCY.

WHEREAS, the City of Green routinely has significant unspent funds available at the end of each budget year; and

WHEREAS, as a result, the city's municipal income taxpayers do not receive a benefit from their tax dollars during the tax year in which the taxpayers paid the taxes; and

WHEREAS, City municipal income taxpayers deserve to have their hard-earned tax dollars be put toward expenditures that benefit the general welfare of the city's citizens; and

WHEREAS, those tax dollars instead remain unspent during the tax year in which dollars are paid, therefore not providing for the general welfare of the City during that tax year; and

WHEREAS, those tax dollars ultimately are not the City's, but the city's income taxpayers' funds.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF GREEN, COUNTY OF SUMMIT, AND STATE OF OHIO THAT:

#### **SECTION ONE:**

Green City Council authorizes the Mayor, the City's Income Tax Department, and all relevant administrative departments to develop and implement a Green Taxpayer Rebate Program.

### **SECTION TWO:**

The program shall rebate to Green Municipal Income Taxpayers a co-equal amount of unspent revenue if that unspent revenue is greater than \$3 million plus the cost of implementing the program as determined by the Mayor and relevant Directors. The amount rebated shall be the amount over \$3 million plus the cost of implementing the program.

### **SECTION THREE:**

The rebates shall be sent to all Green residents and businesses who paid municipal income tax to the City the year the tax dollars were collected by the City and were not spent.

## **SECTION FOUR:**

The rebate may take whatever form the Mayor and his or her Directors determine will ensure the maximum number of taxpayers receive either credit toward future municipal income tax payments, or rebate checks issued by the City. The program shall begin the tax year after adoption of this resolution.

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### **SECTION FIVE:**

The City of Green finds and determines that all formal actions of this Council concerning and relating to the adoption of this Resolution were taken in open meetings of this Council and any deliberations of this Council and any of its committees that resulted in those formal actions were in meetings open to the public, in compliance with all legal requirements.

### **SECTION SIX:**

Green City Council declares this to be an emergency immediately necessary for the preservation of the public peace, health, safety and welfare of the citizens of Green and so that municipal projects may move forward immediately. Provided that this legislation receives the affirmative vote of three-fourths 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 time allowed by law.

| ADOPTED:   |   |
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| Molly Kapeluck, Clerk  | Bob Young, Council President  |
| APPROVED: , 2019   |   |
| - CEFE   | MAY FIN LAW PLAN ENG VCE FIRE PARK ZONE HR                              |
| Gerard M. Neugebauer, Mayor  | The Print Botte III   |
| ENACTED EFFECTIVE:, 2019   |   |
| ON ROLL CALL: Babbitt-NAY Brandenburg Speight NAY Yeargin                            | Devitis NAY Humphrey, -NAY Shaughnessy NA-1 n-NAY Young -NAY FAILER OF) |
| Suburbanite publication on VANWARRY 17   | and VANUARY 24 2020   |
| Moly Wale  |   |
| Molly Kapeluck, Clerk  |   |
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| 11/21/2019 Approved as to form and content by William Chris, Interim Director of Law |   |