

The Board of County Commissioners, Brown County, Ohio, met in regular session this 29th day of September, 2014 with the following members present. Mr. Barry Woodruff, President Mr. Daryll Gray, Member Mr. Tony Applegate, Member

**IN THE MATTER OF PREVIOUS MINUTES**

Motion moved by Mr. Gray to approve the minutes of the previous regular meeting and dispense with the oral reading. Second: Mr. Applegate.

ROLL CALL VOTE: Mr. Gray, yea Mr. Applegate, yea Mr. Woodruff, yea

**IN THE MATTER TO APPROVE REIMBURSEMENT FOR ADMINISTRATIVE COSTS – BCJFS**

Motion moved by Mr. Applegate to approve the request of David M. Sharp, Director of the Brown County Department of Jobs and Family Services, for the reimbursement of administrative costs in the amount of \$181,308.74 transfer from S50-7 (Transfer Out) into H01-H9 (non-revenue). Second: Mr. Gray.

ROLL CALL VOTE: Mr. Gray, yea Mr. Applegate, yea Mr. Woodruff, yea

**IN THE MATTER OF PUBLIC HEARING – INCREASE OF PERMISSIVE SALES & USE TAX**

The Commissioners held the second of two public hearings today at 1:00 p.m. on the question to renew the existing ¼% Sales and Use Tax (pursuant to sections 5739.026 and 5741.023 ORC). Present for the hearing: Commissioners, Barry Woodruff, Daryll Gray and Tony Applegate, and Clerk, Sarah Prebble, no citizens attended. The hearing was declared over at 1:20 p.m.

**IN THE MATTER TO RENEW ONE-QUARTER OF ONE PERCENT COUNTY SALES TAX PURSUANT TO SECTION 5739.026 ORC**

Motion moved by Mr. Gray to adopt the following resolution. Second: Mr. Applegate.

September 29, 2014 Resolution #09292014-2

RE: BOARD OF BROWN COUNTY COMMISSIONERS LEVIES A TAX AT THE RATE OF ONE-QUARTER OF ONE PERCENT COUNTY SALES TAX PURSUANT TO SECTION 5739.026 OF THE OHIO REVISED CODE.

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The Board of County Commissioners, Brown County, Ohio, met in regular session on the 29<sup>th</sup> day of September, 2014 with the following members present:

Barry Woodruff, President  
Daryll Gray, Member  
Tony Applegate, Member

Commissioner, Gray moved for the adoption of the following:

**RESOLUTION**

**WHEREAS**, pursuant to Resolution #08272014-1 adopted by this Board on August 27, 2014, notice has been published and two public hearings have been held in accordance with statutory requirements on the question of the adoption of a resolution to provide for the levy of a one-quarter of one percent County Sales Tax pursuant to Section 5739.026 of the Revised Code and the adoption of a corresponding resolution to provide for the levy of one-quarter of one percent County Use Tax pursuant of Section 5741.023; and

**WHEREAS**, this Board, having heard all interested persons who requested to be heard on such question and having considered full the opinions and view expressed at such public hearings and other appropriate factors and matters, has determined that this resolution should be considered for adoption;

(continued on next page)

September 29, 2014

WHEREAS, the intent and purpose of this resolution is to continue the Sales Tax previously adopted on October 28, 2009 in Resolution #10282009-A, which is due to expire on December 31, 2014; now therefore

BE IT RESOLVED, BY THE Brown County Board of Commissioners that:

Section 1. Pursuant to Section 5739.026(A)(3), Ohio Revised Code, and for the purpose of paying the expenses of administering the increase in the tax and to provide additional revenue exclusively to the County's General fund, there is hereby levied a tax at the rate of one-quarter of one percent, in addition to the tax of one percent currently imposed pursuant to Ohio Revised Code Section 5739.021, and the one quarter of one percent currently imposed pursuant to Ohio Revised Code Section 5739.026(A)(6) for the County 911 communication center, for a total County tax of one and one-half of one percent, in addition to the five and three quarters of one percent State tax imposed by Ohio Revised Code Section 5739.02, on every retail sale in the County, except Sales of watercraft and outboard motors required to be titled pursuant to Chapter 1548, Ohio revised Code, and sales of motor vehicles, which is within the taxing power of the county under the Constitution of the United States of America and the State of Ohio as provided in the Ohio Revised Code Section 5739.026, for a five (5) year period of time, commencing January 1, 2015, and covering tax years 2015, 2016, 2017, 2018, and 2019.

Section 2. This resolution, subject to referendum as provided in Sections 305.31 to 305.41 of the Ohio Revised Code, shall become effective on January 1, 2015, and shall expire on December 31, 2019.

Section 3. The President of the Board is hereby directed to deliver a certified copy of the resolution to the Tax Commissioner of the State of Ohio.

Section 4. It is found and determined 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 the Board that resulted in such a formal actions were in meetings open to the public, in compliance with all requirements of law.

Commissioner, Applegate seconded the motion and upon the roll being called, the vote resulted as follows:

Barry Woodruff	yea/nay
Daryll Gray	yea/nay
Tony Applegate	yea/nay

IN THE MATTER TO RENEW ONE-QUARTER OF ONE PERCENT COUNTY USE TAX PURSUANT TO SECTION 5739.026 ORC

Motion moved by Mr. Applegate to adopt the following resolution. Second: Mr. Gray.

September 29, 2014 Resolution #09292014-1

RE: BOARD OF BROWN COUNTY COMMISSIONERS LEVIES A TAX AT THE RATE OF ONE-QUARTER OF ONE PERCENT COUNTY USE TAX PURSUANT TO SECTION 5741.023 OF THE OHIO REVISED CODE.

The Board of County Commissioners, Brown County, Ohio, met in regular session on the 29<sup>th</sup> day of September, 2014 with the following members present:

Barry Woodruff, President  
Daryll Gray, Member  
Tony Applegate, Member

Commissioner, Applegate moved for the adoption of the following:

(continued on next page)

September 29, 2014

RESOLUTION

WHEREAS, pursuant to Resolution #08272014-1 adopted by this Board on August 27, 2014, notice has been published and two public hearings have been held in accordance with statutory requirements on the question of the adoption of a resolution to provide for the levy of a one-quarter of one percent County Use Tax pursuant to Section 5741.023 of the Revised Code, and the adoption of a corresponding resolution to provide for the levy of one-quarter of one percent County Sales Tax pursuant of Section 5739.026; and

WHEREAS, this Board, having heard all interested persons who requested to be heard on such question and having considered full the opinions and view expressed at such public hearings and other appropriate factors and matters, has determined that this resolution should be considered for adoption;

WHEREAS, the intent and purpose of this resolution is to continue the Use Tax previously adopted on October 28, 2009 in Resolution #10282009, which is due to expire on December 31, 2014; now therefore

BE IT RESOLVED, BY THE Brown County Board of Commissioners that:

**Section 1.** Pursuant to Section 5741.023, Ohio Revised Code, and for the purpose of paying the expenses of administering the increase in the tax and to provide additional revenue exclusively to the County's General fund (R.C. 5739.026(A)(3)), there is hereby levied a tax at the rate of one-quarter of one percent, in addition to the tax of one percent currently imposed pursuant to Ohio Revised Code Section 5739.021, and the one quarter of one percent currently imposed pursuant to Ohio Revised Code Section 5741.023 for the County 911 communication center, for a total County tax of one and one-half of one percent, in addition to the five and three quarters of one percent State tax imposed by Ohio Revised Code Section 5739.02, on the storage, use, or other consumption in the County of motor vehicles, and watercraft and tangible personal property and services subject to the tax levied by the state as provided on Section 5741.02 of the Revised Code, which is within the taxing power of the County under the Constitution of the United State of America and the State of Ohio as provided in Section 5741.023, Ohio Revised Code, for a five (5) year period of time, commencing January 1, 2015., and covering tax years 2015, 2016, 2017, 2018, and 2019.

**Section 2.** This resolution, subject to referendum as provided in Sections 305.31 to 305.41 of the Ohio Revised Code, shall become effective on January 1, 2015, and shall expire on December 31, 2019.

**Section 3.** The President of the Board is hereby directed to deliver a certified copy of the resolution to the Tax Commissioner of the State of Ohio.

**Section 4.** It is found and determined 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 the Board that resulted in such a formal actions were in meetings open to the public, in compliance with all requirements of law.

Commissioner, Gray seconded the motion and upon the roll being called, the vote resulted as follows:

Barry Woodruff	(yea/nay
Daryll Gray	(yea/nay
Tony Applegate	(yea/nay

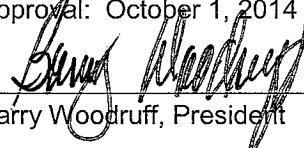
September 29, 2014

**IN THE MATTER TO ADJOURN**

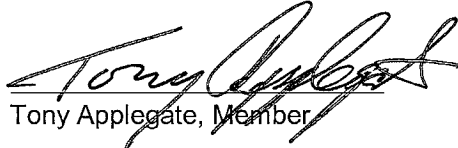
Motion moved by Mr. Gray to adjourn this meeting with no further business before the Board this 29th day of September, 2014. Second: Mr. Applegate.

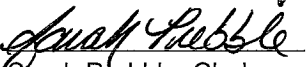
ROLL CALL VOTE: Mr. Gray, yea Mr. Applegate, yea Mr. Woodruff, yea

Approval: October 1, 2014

  
Barry Woodruff, President

*absent*  
Darryl Gray, Member

  
Tony Applegate, Member

  
Sarah Prebble, Clerk