

COUNCIL CHAMBER

VILLAGE OF KELLEYS ISLAND, OHIO

RESOLUTION NO. 2025 – R - 17

INTRODUCED BY: MAYOR RONALD E EHRBAR

AN RESOLUTION PURSUANT TO SECTION 5739.101 OF THE OHIO REVISED CODE DIRECTING THE ERIE COUNTY BOARD OF ELECTIONS TO PLACE, ON THE MAY 5, 2026 PRIMARY/SPECIAL ELECTIONS BALLOT, THE QUESTION OF WHETHER THE RATE OF THE RESORT AREA TAX LEVIED BY THE VILLAGE OF KELLEYS ISLAND, OHIO FROM 1.5% TO 2.0% BE PASSED AND DECLARING AN EMERGENCY.

WHEREAS, Village of Kelleys Island, Ohio by and through Ordinance number 1993-O-8, declared the Village to be a resort area as defined in Section 5739.101 (A) of the Ohio Revised Code; and

WHEREAS, it was determined that the Village met the criteria set forth in Section 5739.101 (A) therefore declaring the Village to be a resort area, a status which it still maintains today; and

WHEREAS, on September 30, 2025 the Ohio State Legislature passed House Bill 96 which allows municipalities and townships to increase resort area taxes by 0.5% intervals to 2.0% or 2.5% if approved by voters.

NOW THEREFORE, BE IT RESOLVED:

SECTION 1: That Council hereby finds that the Village of Kelleys Island, Ohio meets the criteria set forth in Section 5739.101 (A) of the Revised Code and therefore declare that the Village of Kelleys Island, Ohio continues to be a “resort area” pursuant to said section of the code

SECTION 2: That, for the purposes of providing revenue for its general fund it is necessary to levy a resort area tax increase from 1.5% to 2.0%.

SECTION 3: That on May 5, 2026, the Erie County Board of Elections is hereby directed to conduct an election, said ballot to be in the following form:

“Shall the rate of a resort area tax levied by the Village of Kelleys Island, Ohio from 1.5% to 2.0% be passed?”

	FOR THE RESORT AREA TAX INCREASE
	AGAINST THE RESORT AREA TAX INCREASE

SECTION 4: A tax levied under division (G) of Revised Code Section 5739.101 takes effect on the first day of the calendar quarter that begins at least sixty-five days after the date the tax commissioner receives notice of the affirmative vote.

SECTION 5: That the Clerk/Treasurer of this Council is hereby directed to certify a copy of this resolution to the tax commissioner within five days after its adoption. In addition, one time each week during the two weeks following the adoption of this resolution, the Clerk/Treasurer is directed to publish in a newspaper of general circulation in the municipal corporation, or as provided by in Section 7.16 of the Revised Code, a notice explaining the tax and stating the current rate of tax, what the rate would be if subject to the proposed increase, and the date it will take effect, if approved by the electors.

SECTION 6: That the Clerk/Treasurer is hereby directed to file with the Erie County Board of Elections at least ninety days before the date of the election a copy of this resolution.

SECTION 7: That it is found and determined that all formal actions of the Council of Kelleys Island concerning and relating to the adoption of this Ordinance were adopted in an open meeting of such body, and that all deliberations of the Council of the Village of Kelleys Island and any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

SECTION 8: That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and welfare of the inhabitants of the Village of Kelleys Island, and for the further reason that the notices and timelines required by Section 5739.101 of the Ohio Revised Code to place this measure on the ballot for May 5, 2026 require this resolution to take effect immediately, therefore, this Ordinance shall take effect immediately upon its passage.

DATED THIS 13TH DAY OF DECEMBER, 2025.



MAYOR RONALD E EHRBAR

ATTEST:



LISA M. KLONARIS, CLERK-TREASURER