

ORDINANCE NO. 1526 - 2026

AN ORDINANCE INCREASING THE RATE OF THE VILLAGE OF PUT-IN-BAY'S RESORT AREA TAX TO A RATE OF 2.0% PURSUANT TO R.C. 5739.101(G) AND DECLARING AN EMERGENCY

WHEREAS, pursuant to Ordinance 727-99, passed by the Council of the Village of Put-in-Bay on February 11, 1999, the Village is established as a Resort Area pursuant to R.C. 5739.101(A) and has levied a Resort Area Tax of 1.5% pursuant to R.C. 5739.101(B); and

WHEREAS, Ohio House Bill 96 of the 136th General Assembly amended R.C. 5739.101 permitting the rate of the Resort Area Tax levied pursuant to R.C. 5739.101(B) to be increased to two or two and one-half percent with the approval of a majority of the electors of the Village who vote on the question at the next general or special election; and

WHEREAS, in order to increase revenue for the General Fund, Council of the Village of Put-in-Bay desires to increase the Resort Area Tax to 2.0%.

NOW, THEREFORE, BE IT ORDAINED by the Council of the Village of Put-in-Bay, County of Ottawa and State of Ohio:

SECTION 1: Council of the Village of Put-in-Bay hereby increases the Resort Area Tax from 1.5% to 2.0% upon approval of a majority of the electors of the Village of Put-in-Bay who vote on the question.

SECTION 2: Council hereby directs the Ottawa County Board of Elections to place the question, "Shall the rate of a resort area tax levied by the Village of Put-in-Bay from 1.5% to 2.0% be passed?" on the May 5, 2026, Special Election and to conduct the election.

SECTION 3: Council hereby directs the Village Fiscal Officer to file a copy of this Ordinance with the Ottawa County Board of Elections at least ninety (90) days before the May 5, 2026, Special Election and no later than February 4, 2026.

SECTION 4: Council hereby directs the Village Fiscal Officer to certify a copy of this Ordinance to the tax commissioner within five (5) days of its adoption.

SECTION 5: Council hereby directs the Village Fiscal Officer to provide notice in accordance with R.C. 5739.101(G) which shall include an explanation of the Resort Area Tax, the current rate of the tax, the rate of the tax if subjected to the proposed increase, and that the tax shall take effect on first day of the calendar quarter that begins at least sixty-five days after the date tax commission receives notice of the affirmative vote.

SECTION 6: This Council finds and determines that all formal actions of this Council and any of its committees concerning and relating to the passage of this Ordinance were taken in an open meeting of this Council or committees, and that all deliberations of this Council, and any of its committees, that resulted in those actions were in meetings open to the public, in compliance with the law.

SECTION 7: This ordinance is deemed an emergency measure necessary for the health, safety, and welfare of the residents of the Village of Put-in-Bay, Ohio, and for the further reason that its passage will ensure that the Resort Area Tax question will be placed on the May 5, 2026, Special Election. Wherefore this Ordinance shall be in full force and effect immediately upon its passage and signature by the Mayor.

Passed: _____, 2026

Attest: _____
Fiscal Officer

Approved: _____, 2026

Judy Berry, Mayor