

# County Council of Cuyahoga County, Ohio

## Ordinance No. O2024-0004

|   |  |
|---|--|
| Sponsored by: <b>Councilmembers Kelly, Stephens, Conwell and Schron</b> | <b>An Ordinance</b> repealing and replacing Chapter 703 of the County Code establishing a Justice Center Capital Projects Fund within the General Fund; and directing the deposit of amounts equating to specified sales and use tax proceeds therein. |
|---|--|

WHEREAS, on December 6, 2022, Cuyahoga County Council approved Ordinance No. O2022-0007, which enacted Chapter 703 of the County Code establishing a Justice Center Capital Projects Fund in accordance with ORC Section 5705.13(C); and

WHEREAS, on December 14, 2023, Cuyahoga County Council approved Ordinance Nos. O2023-0012 and O2023-0013, which enacted Chapter 723 of the County Code codifying the existing sales and use taxes for Cuyahoga County and extending the quarter percent sales tax for an additional forty years commencing on October 1, 2027; and

WHEREAS, Cuyahoga County Council desires to restrict the uses of amounts equating to the quarter percent sales and use taxes enacted under Section 727.01(B) and Section 727.02(B) of the County Code for costs of capital projects for a County corrections center or courthouse, which shall include the cost of acquiring, including acquiring land and interests in land, constructing, reconstructing, rehabilitating, remodeling, renovating, enlarging, improving, furnishing, and equipping facilities at a cost of \$100,000 or greater and an estimated useful life of five years or more (provided however that funds shall not be used for routine maintenance), effective on December 1, 2027 (when the first collection of the aforesaid extended tax is to be made), by establishing an account or fund within the General Fund to be called the “Justice Center Capital Projects Fund”; and

WHEREAS, by establishing the new Justice Center Capital Projects Fund within the General Fund, the aforementioned fund created under ORC Section 5705.13(C) is duplicative and unnecessary and Council thus desires to “rescind” it under ORC Section 5705.13(C) and transfer any and all proceeds therein to the General Fund and further to the new Justice Center Capital Projects Fund within the General Fund.

**NOW, THEREFORE, BE IT ENACTED BY THE COUNTY COUNCIL OF CUYAHOGA COUNTY, OHIO:**

SECTION 1. Chapter 703 of the Cuyahoga County Code is hereby repealed in its entirety and replaced as follows:

Chapter 703: Justice Center Capital Projects Fund

Section 703.01: Fund Established

Pursuant to the home rule power of local self-government vested in Cuyahoga County by the Charter and the Ohio Constitution, the Fiscal Officer is hereby directed to establish a separate fund in the General Fund designated the Justice Center Capital Projects Fund, for collecting and expending funds for the purposes set forth herein.

Section 703.02: Use of Justice Center Capital Projects Fund

Funds in the Justice Center Capital Projects Fund shall be used solely for costs of capital projects for a County corrections center or courthouse, which shall include the cost of acquiring, including acquiring land and interests in land, constructing, reconstructing, rehabilitating, remodeling, renovating, enlarging, improving, furnishing, and equipping facilities at a cost of \$100,000 or greater and an estimated useful life of five years or more, provided however that funds shall not be used for routine maintenance.

Section 703.03: Source of Justice Center Capital Projects Funds

Beginning December 1, 2027, the Fiscal Officer shall deposit monies from the General Fund and other legally available sources into the Justice Center Capital Projects Fund no less frequently than biannually, in an amount equal to 100% of the amount collected annually under Section 727.01(B) and Section 727.02(B) of the County Code, net of debt service, financing costs, and any refinancing premium directly relating to any obligations for capital projects as described in Section 703.02, above (i.e., for either the County corrections center, or courthouse, or both, with such obligations aggregating at least \$100,000 for said capital project or projects), and expenses associated with administering collection of any such sources. Additionally, the entire remaining balance of the Justice Center Capital Projects Fund previously established pursuant to ORC Section 5705.13(C) shall be transferred to the General Fund and further to the new Justice Center Capital Projects Fund within the General Fund after the rescission of the previously established fund, which is to occur upon the effective date of this Section.

Section 703.04: Reporting of the Justice Center Capital Projects Fund

The Fiscal Officer shall report quarterly to Council the revenues, expenditures, and balance of the Justice Center Capital Projects Fund. The quarterly reports shall be sent to the Clerk of Council.

Section 703.05: Termination of Justice Center Capital Projects Fund

The Justice Center Capital Projects Fund shall terminate if Chapter 703 is repealed by County Council. Any funds remaining in the Justice Center Capital Projects Fund upon its termination shall be returned to unrestricted sales and use tax uses within the General Fund.

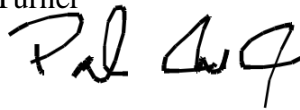
**SECTION 2.** Upon the effective date of this Ordinance, the existing Justice Center Capital Projects Fund created under ORC Section 5705.13(C) shall be rescinded and any and all money in said fund transferred to the General Fund (whence it came) by operation of ORC Section 5705.13(C) and immediately transferred to the new Justice Center Capital Projects Fund established by this Ordinance.

**SECTION 3.** It is found and determined that all formal actions of this Council relating to the adoption of this Ordinance were adopted in an open meeting of the Council, and that all deliberations of this Council and of 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.

On a motion by Mr. Kelly, seconded by Mr. Schron, the foregoing Ordinance was duly enacted.

Yeas: Conwell, Stephens, Simon, Kelly, Sweeney, Gallagher, Schron and Jones

Nays: Miller, Byrne and Turner



\_\_\_\_\_  
County Council President

09/11/2024

\_\_\_\_\_  
Date



\_\_\_\_\_  
County Executive

09/12/2024

\_\_\_\_\_  
Date



\_\_\_\_\_  
Clerk of Council

09/11/2024

\_\_\_\_\_  
Date

First Reading/Referred to Committee: April 23, 2024  
Committee(s) Assigned: Committee of the Whole

Additional Sponsorship Requested on the Floor: April 23, 2024

Legislation Substituted in Committee: May 28, 2024

Legislation amended in Committee: July 16, 2024

Committee Report/Second Reading: July 30, 2024

Legislation Substituted on the Floor: July 30, 2024

Additional Sponsorship Requested on the Floor: July 30, 2024

Additional Sponsorship Requested on the Floor: September 10, 2024

Journal CC055  
September 10, 2024