

NORTON BOARD OF EDUCATION – 18-21
Special Session of July 17, 2018

President Bennett called the Special Session to order at 3:00 p.m. in the Middle School Panther Room. Mrs. Bennett led the Pledge of Allegiance.

Mrs. Webel called the roll:

ROLL CALL: Mrs. Bennett – Present
Mr. Inks – Present
Mr. Santelli – Present
Mrs. Webel – Present

Mr. Ule – Absent

OTHERS PRESENT: Mr. Dana Addis, Superintendent

PUBLIC PARTICIPATION/VISITORS/GUESTS

None

TREASURER PRO TEMPORE

18-147 Mr. Inks moved that the Board of Education approve Mrs. Webel as Treasurer Pro Tempore for this Special Session, July 17, 2018.

Mr. Santelli seconded the motion.

ROLL CALL: AYES: Mrs.Bennett,Mr.Inks,Mr.Santelli,Mrs.Webel
NAYS: None
ABSENT: Mr. Ule – Motion Carries 4-0-1

ADDITIONS/CORRECTIONS TO THE AGENDA

None

18-148 Mr. Santelli moved that the Board of Education approve the agenda as presented.

Mr. Inks seconded the motion.

ROLL CALL: AYES: Mr.Inks,Mr.Santelli,Mrs.Webel,Mrs.Bennett
NAYS: None
ABSENT: Mr. Ule – Motion Carries 4-0-1

18-149 Mr. Santelli moved that the Board of Education approve the agenda as presented.

Mr. Inks seconded the motion.

ROLL CALL: AYES: Mr.Santelli,Mrs.Webel,Mrs.Bennett,Mr.Inks
NAYS: None
ABSENT: Mr. Ule – Motion Carries 4-0-1

BOARD BUSINESS

18-150 Mr. Inks moved that the Board of Education approve the following resolution:

**A RESOLUTION DECLARING IT NECESSARY TO LEVY AN
ADDITIONAL TAX FOR THE PURPOSE OF CURRENT EXPENSES AND
REQUESTING THE SUMMIT COUNTY FISCAL OFFICER TO CERTIFY THE
TOTAL CURRENT TAX VALUATION OF THE SCHOOL DISTRICT AND THE
DOLLAR AMOUNT OF REVENUE THAT WOULD BE GENERATED BY
THAT ADDITIONAL LEVY, PURSUANT TO SECTIONS 5705.03 AND 5705.21
OF THE REVISED CODE.**

Mr. Santelli seconded the motion.

ROLL CALL: AYES: None
NAYS: Mrs.Webel,Mrs.Bennett,Mr.Inks,Mr.Santelli,
ABSENT: Mr. Ule - Motion Carries 0-4-1

18-151 Mr. Santelli moved that the Board of Education approve the following resolution:

A RESOLUTION (A) DECLARING IT NECESSARY TO RAISE ANNUALLY AN ADDITIONAL AMOUNT FOR SCHOOL DISTRICT PURPOSES AND REQUESTING THE STATE TAX COMMISSIONER TO ESTIMATE THE RESPECTIVE RATES AT WHICH IT WOULD BE NECESSARY TO LEVY (i) AN AD VALOREM PROPERTY TAX AND (ii) A SCHOOL DISTRICT INCOME TAX ON THE EARNED INCOME OF INDIVIDUALS RESIDING IN THE SCHOOL DISTRICT, TO PRODUCE THAT AMOUNT, AND (B) PROPOSING TO REDUCE THE RATE OF THE SCHOOL DISTRICT'S EXISTING 1.9-MILL TAX BEING LEVIED FOR A CONTINUING PERIOD OF TIME FOR THE PURPOSE OF CURRENT EXPENSES, PURSUANT TO SECTION 5748.02 OF THE REVISED CODE.

WHEREAS, this Board finds that the amount of taxes which may be raised within the ten-mill limitation by levies on the current tax duplicate will be insufficient to provide an adequate amount for the necessary requirements of the School District and that additional moneys will be required for that purpose; and

WHEREAS, in order to assist it in determining whether to submit to the electors of the School District the question of an additional ad valorem property tax pursuant to Section 5705.21 of the Revised Code or the question of a school district income tax pursuant to Section 5748.02 of the Revised Code, this Board wishes to know the respective rates at which it would be necessary to levy (i) an ad valorem property tax and (ii) a school district income tax on the taxable income of individuals as defined in Section 5748.01(E)(1)(b) of the Revised Code to produce an additional amount that will be adequate to meet the necessary requirements of the School District; and

WHEREAS, Section 5748.02(B)(2) of the Revised Code authorizes a board of education, when pursuing election proceedings for a tax under Section 5748.02 of the Revised Code, to propose to reduce the rate or rates of one or more of the school district's property taxes levied for a continuing period of time in excess of the ten-mill limitation for the purpose of current expenses, and this Board has determined to propose such a reduction, namely the reduction of the rate of the School District's existing 1.9-mill property tax levy for current expenses for a continuing period of time, approved by the electors of the School District at the election held on November 6, 2012 (the "Existing Property Tax Levy"), to 0.0 mills per one dollar in valuation;

WHEREAS, in accordance with Section 5748.02(A) of the Revised Code, upon receipt of a certified copy of a resolution of this Board (i) declaring the necessity of raising annually a specified amount of money for school district purposes, and (ii) proposing to reduce the rate of an existing property tax levy, the State Tax Commissioner is to (a) estimate both the ad valorem property tax rate that would have to be imposed by this Board in the current year and the school district income tax rate that would have had to have been in effect for the current year to produce an equivalent amount of money, and (b) certify the reduction in the total effective tax rate for current expenses for each class of property that would have resulted if the proposed reduction in the rate had been in effect the previous tax year;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Norton City School District, County of Summit, Ohio, that:

Section 1. Declaration of Necessity. This Board finds, determines and declares that it is necessary to raise annually the additional amount of \$1,494,994 for school district purposes and to levy either an additional (i) ad valorem property tax outside of the ten-mill limitation or (ii) a school district

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income tax on the taxable income of individuals as defined in Section 5748.01(E)(1)(b) of the Revised Code for that purpose.

Section 2. Proposal to Reduce Property Tax Rate. In connection with these election proceedings in pursuit of a tax under Section 5748.02 of the Revised Code, this Board proposes to reduce the Existing Property Tax Levy (as defined hereinabove) to 0.0 mills. As required under Section 5748.02(B)(2) of the Revised Code, this Board specifically designates, determines, and declares that: (a) the Existing Property Tax Levy is the specific levy to be reduced; (b) the Existing Property Tax Levy is levied for a continuing period of time; (c) the maximum rate that the Existing Property Tax Levy may be levied, as approved by the electors of this School District, is 1.9 mills per one dollar in valuation (subject to reduction factors); and (d) the maximum rate that the Existing Property Tax Levy could be levied after the aforesaid reduction is 0.0 mills per one dollar in valuation, being a reduction of the full rate of the property tax levy. As set forth in Section 5748.02(B)(2) of the Revised Code: "The reduction in the rate of a tax shall first take effect for the tax year that includes the date on which the school district income tax first takes effect, and shall continue for each tax year that both the school district income tax and the property tax levy are in effect."

Section 3. Certification. This Board requests the State Tax Commissioner to estimate and certify to it (i) the property tax rate that would have to be imposed by this Board in the current year to produce an amount equivalent to the amount specified in Section 1 from an additional ad valorem property tax, (ii) the income tax rate that would have had to have been in effect for the current year to produce an amount equivalent to the amount specified in Section 1 from a school district income tax on the taxable income of individuals as defined in Section 5748.01(E)(1)(b) of the Revised Code, and (iii) the reduction in the total effective tax rate for current expenses for each class of property that would have resulted if the proposed reduction in the rate had been in effect the previous tax year (with "effective tax rate" having the same meaning as in Section 323.08 of the Revised Code).

Section 4. Certification and Delivery of Resolution to State Tax Commissioner. This Board intends to submit the question of such a levy, the proceeds of which would be used for the purpose of current expenses, for a continuing period of time, to the electors of the School District at the November 6, 2018, election. Accordingly, the Treasurer of this Board is authorized and directed to deliver or cause to be delivered a certified copy of this Resolution to the State Tax Commissioner before the close of business on Friday, July 27, 2018.

Section 5. Compliance with Open Meeting Requirements. This Board finds and determines that all formal actions of this Board and of any of its committees concerning and relating to the adoption of this Resolution were taken, and that all deliberations of this Board and of any of its committees that resulted in those formal actions were held, in meetings open to the public in compliance with the law.

Section 6. Captions and Headings. The captions and headings in this Resolution are solely for convenience of reference and in no way define, limit or describe the scope or intent of any Sections, subsections, paragraphs, subparagraphs or clauses hereof.

Section 7. Effective Date. This Resolution shall be in full force and effect from and immediately upon its adoption.

Mr. Inks seconded the motion.

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ROLL CALL: AYES: Mrs.Bennett,Mr.Inks,Mr.Santelli,Mrs.Webel
NAYS: None
ABSENT: Mr. Ule - Motion Carries 4-0-1

ADJOURNMENT

18-152 Mr. Santelli moved that the Board of Education adjourn the Special Session at 3:36 p.m.

Mr. Inks seconded the motion.

ROLL CALL: AYES: Mr.Inks,Mr.Santelli,Mrs.Webel,Mrs.Bennett
NAYS: None
ABSENT: Mr. Ule - Motion Carries 4-0-1

“Notice of this meeting was given in accordance with the provisions of Policy and Regulations of the Board of Education which was adopted in accordance with §121.11 of the Ohio Revised Code and the Ohio Administrative Procedures Act.”

Jennifer Bennett, Board President

Cindy Webel, Treasurer Pro Tempore