

# James A. Garfield Local School District

## Regular Meeting- July 12, 2018

**Opening** The James A. Garfield Board of Education met in the Elementary Professional Development Center at 7:00 p.m. for the regular meeting. The meeting was called to order at 6:59 p.m.

President Pietra led the assembly in the Pledge of Allegiance.

President Pietra asked the assembly to observe a moment of silence.

Upon roll call the following members were present: Patricia Brett, Guy Pietra, Gary Foy, and David Vincent. Deral White was not present.

Also present were Staff, Record Courier Reporter, Treasurer, and Superintendent

**18-79** Moved by G. Foy seconded by D. Vincent to accept and approve the Board Meeting Agenda and addendum for July 12, 2018.

Ayes: Brett, Pietra, Foy, Vincent

Nays: None

Mr. Pietra declared the motion passed

### Committees and Reports

Guy Pietra dispensed with the President's report

Patricia Brett, Maplewood Career Center, reported Isaac Russell's gold medal at National Skills USA

David Vincent gave the Legislative Liaison report

Gary Foy reported upcoming fundraisers for the Athletic Facility Committee report

Tracy Knauer gave the Treasurer's report

Ted Lysiak gave the Superintendent's report

YMCA was not present for the July meeting

Ted Lysiak and Patricia Brett, Friends of JAG Arts, work is being done on the display case.

### Visitor Recognition and Public Comment

No visitors asked to be recognized

### Educational Excellence

No recognition took place at this meeting

### Treasurer's Recommendations:

**18-80** Moved by P. Brett, seconded by G. Foy to consolidate and approve the following recommendations, A-D

A. Approve the minutes of the regular board meeting of June 14, 2018 and July 2, 2018 work session.

B. Approve financial reports for June 2018 and Fiscal Year end 2018

C. Approve contracts with SPARCC for 2018/19: Data Processing/Maintenance Agreement – annual cost of \$39,091.00; Info Ohio subscription – annual cost of \$2,350.15; Progress Book- annual cost \$3,783.00

D. Accept Donations: Leader in Me T-shirt donations - Elementary Principal Account (018) \$18.00- Various sources; PTO- Elementary Principal Account (018) Supplies & Resources- \$3,565.97

Ayes: Brett, Pietra, Foy, Vincent

Nays: None

Mr. Pietra declared the motion passed

**18-81** Moved by D. Vincent, seconded by G. Foy to consolidate and approve the following recommendations, A-B

A. Accept Strategies \*Secondary Transition\* Student w/Disabilities Fund 499 Funding, \$637.00 B. Amend final estimated resources and appropriations for 2017/2018 by \$637.00 for Strategies \*Secondary Transition\* Student w/Disabilities funding

Ayes: Brett, Pietra, Foy, Vincent

Nays: None

Mr. Pietra declared the motion passed

**18-82** Moved by G. Pietra, seconded by G. Foy to approve the following 2018 fiscal year advances from the general fund (to cover deficit balances): \$36,074.86 to the cafeteria fund (006) \$19,110.60 to the uniform school supplies (009)

Ayes: Brett, Pietra, Foy, Vincent

Nays: None

Mr. Pietra declared the motion passed

**18-83** Moved by G. Pietra, seconded by D. Vincent to approve a RESOLUTION DETERMINING TO SUBMIT TO THE ELECTORS OF THE SCHOOL DISTRICT THE QUESTION OF IMPOSING AN ADDITIONAL 1.50% SCHOOL DISTRICT INCOME TAX ON THE EARNED INCOME OF INDIVIDUALS RESIDING IN THE SCHOOL DISTRICT.

WHEREAS, on June 14, 2018, this Board adopted Resolution No. 18-71 pursuant to Section 5748.02 of the Revised Code requesting the State Tax Commissioner to estimate and certify to it both (i) the property tax rate that would have to be imposed in the current year and (ii) the school district income tax rate that would have had to have been in effect for the current year to produce an amount equivalent to \$2,340,123 annually, a certified copy of which resolution was delivered to the State Tax Commissioner; and

WHEREAS, on June 18, 2018, the State Tax Commissioner certified that a school district income tax rate of 1.5789% (using the tax base specified in Resolution No. 18-71 and this Resolution) or a property tax rate of 13.62 mills (using 2017 valuation) would be required to produce that amount; and

WHEREAS, this Board is now authorized, pursuant to Section 5748.02(B) of the Revised Code, to adopt a resolution proposing an annual tax for School District purposes on the taxable income of individuals as defined in Section 5748.01(E)(1)(b) of the Revised Code, at the rate set forth in the State Tax Commissioner's certification rounded to the nearest one fourth of one percent;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of James A. Garfield Local School District, County of Portage, Ohio, that:

Section 1. Board Declarations. This Board finds, determines and confirms that the amount of taxes that may be raised by this Board within the ten mill limitation by property tax levies on the current tax list and duplicate will be insufficient to provide for the necessary requirements of the School District, that it is necessary to raise additional monies for School District purposes, and that it is necessary to levy, for the purpose of current expenses, an annual school district income tax at the rate of one and one-half of one percent (1.50%) on the taxable income of individuals as defined in Section 5748.01(E)(1)(b) of the Revised Code, for 10 years.

Section 2. Determination to Submit. Pursuant to Chapter 5748 of the Revised Code, the question of imposing an additional annual 1.50% school district income tax on the taxable income of individuals as defined in Section 5748.01(E)(1)(b) of the Revised Code, for the purpose of current expenses, to take effect on January 1, 2019, and run for 10 years, shall be submitted to the electors of the School District at the election to

be held on November 6, 2018.

Section 3. Certification and Delivery of Resolution. The Treasurer is directed to deliver or cause to be delivered immediately, and in any case before the close of business on Wednesday, August 8, 2018, a certified copy of this Resolution to the Portage County Board of Elections. Section 4. 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 5. 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 6. Effective Date. This Resolution shall be in full force and effect from and immediately upon its adoption. Seconded the motion. Upon roll call on the adoption of the foregoing Resolution, the vote was as follows:

Ayes: Brett, Pietra, Foy, Vincent

Nays: None

Mr. Pietra declared the motion passed

**18-84** Moved by Patricia Brett, seconded by G. Foy to approve treasurer's recommendations: **A-D**

**A.** Approve college credit plus agreement with the University of Akron for 2018/19

**B.** Approve a lease agreement with the Cleveland YMCA for before/after care at the James A. Garfield Elementary School during the 2018/2019 school year

**C.** Approve increase to temporary appropriations - Fund 019 from \$0.00 to \$15,000

**D.** Approve Certificate of Total Amounts available for Expenditures and Balances for 7/1/18

FY 2019			INITIAL	CURRENT	CERTIFICATIO N
FUND CLASSIFICATION	6/30/2018	ESTIMATE	BUDGET	AMENDMEN T	TO
FUND NAME	Unencumbered Carryover	2018/2019	CERTIFICATIO N	REQUEST	DATE
General Fund	1,675,009.61	13,177,244.00	14,852,253.61		14,852,253.61
Special Revenue					-
007 Special Trust	2,095.10	2,000.00	4,095.10		4,095.10
016 Emergency Levy	-	938,744.00	938,744.00		938,744.00
018 Public Support	41,034.30	75,000.00	116,034.30		116,034.30

019 Other Grant	-	-	-	15,000.00	15,000.00
031 Underground Storage	11,000.00	-	11,000.00		11,000.00
300 District Managed Act	38,212.35	135,000.00	173,212.35		173,212.35
451 Network Connectivity	-	5,400.00	5,400.00		5,400.00
499 Other State Grants	(637.00)		(637.00)		(637.00)
516 Title VI-B	(12,492.46)	275,000.00	262,507.54		262,507.54
572 Title I-TA	(12,313.35)	225,000.00	212,686.65		212,686.65
587 Preschool	-	9,200.00	9,200.00		9,200.00
590 Title II-A	(2,360.95)	40,000.00	37,639.05		37,639.05
599 Misc Fed Revenue		10,000.00	10,000.00		10,000.00
					-
Debt Service					-
002 Bond Retirement-Building	219,280.63	443,872.00	663,152.63		663,152.63
					-
Capital Projects	-	-	-		-
					-
Enterprise					-

006 Lunchroom	(37,095.81)	610,000.00	572,904.19		572,904.19
009 Uniform Supplies	(20,280.60)	35,000.00	14,719.40	2,996.00	17,715.40
					-
Fiduciary					-
022 District Agency	118,061.10	1,310,000.00	1,428,061.10		1,428,061.10
200 Student Activities	26,874.60	170,000.00	196,874.60		196,874.60
					-
Agency					-

007 Private Purpose Fund	31,881.78	21,000.00	52,881.78		52,881.78
	2,078,269.30	17,482,460.00	19,560,729.30	17,996.00	19,578,725.30

Ayes: Brett, Pietra, Foy, Vincent

Nays: None

Mr. Pietra declared the motion passed

### Superintendent's Recommendation

**18-85** Moved by G. Foy, seconded by G. Pietra to consolidate and approve the following recommendations:  
A-M

A. Approve open enrollment students for 2018/19: Crestwood: Benjamin Bailey, Cameron/Lucas Clemens, Marical Ulrich Windham: Lana/Laurissa/Ryan Gabbard, Audrey Gonsalves, Makenzie Quinter Southington: Justice Craver

B. Accept the resignation of teacher Nicole Fox and H.S. guidance counselor Renee Bell at the end of the 2017/18 contract year

C. Accept the resignation of custodian Annette Collins, effective August 16, 2018

D. Approve student handbooks for 2018/19

E. Approve staff handbooks for 2018/19

F. Approve the transportation handbook for 2018/19

G. Approve the athletic handbook for 2018/19

H. Approve an additional payment of \$288.00 to Steven Howell for his 2017/18 Crossroads Opportunity Pay as this was the first year for the program

I. Hire Carrie Kraft as a substitute teacher for 2018/19

J. Grant a 1-year limited teaching contract to Sean McDowell for 2018/19

K. Approve extending the Georgia Lee Alford Scholarship issued to Adam Roman in 2016 as he has not used all of his scholarship money

L. Accept resignation of supplemental contract for 2018/19: Kristina Klima - HS assistant volleyball coach

M. Grant supplemental/personal service contracts for 2018/19: Matt Massey – M.S. Football (Step 10 - \$3,305.63) Hayden Nichols – M.S. Football (Step 2 - \$2,849.68) Danny Ray – H.S. Assistant Football (Step 2 - \$3,562.10) Alison Korosec – H.S. Assistant Volleyball (Step 3 - \$3,704.58)

Ayes: Brett, Pietra, Foy, Vincent

Nays: None

Mr. Pietra declared the motion passed

**18-86** Moved by G. Pietra, seconded by D. Vincent to approve superintendent's recommendations:

**A-E**

**A.** Approve two days of extended time for school nurse Susan Poole-Wilke for the 2018/19 school year

**B.** Approve open enrollment students for 2018/19:

LaBrae: Baylor Patchin

Crestwood: Joslyn Bonkowski

Windham: Kylee Neer, Theodore Ridenbaugh

**C.** Grant a personal service contract to Tyler Coia as M.S. Boys' Track Coach for 2018/19 (Step 1 - \$2,849.68)

**D.** Approve increasing the H.S. physics class fee from \$10 to \$12.50 for 2018/19

**E.** Grant a 1-year limited teaching contract to Stephanie Damron as a guidance counselor for 2018/19

Discussion: Ms. Kisabeth introduced Stephanie Damron.

Ayes: Brett, Pietra, Foy, Vincent

Nays: None

Mr. Pietra declared the motion passed

**18-87** Moved by D. Vincent, seconded by G. Foy to approve the OAPSE Chapter 331 Memorandum of Understanding

Ayes: Brett, Pietra, Foy, Vincent

Nays: None

Mr. Pietra declared the motion passed

President Pietra asked for a motion to adjourn, moved by D. Vincent, seconded by G. Foy. All were in favor and this meeting adjourned at 7:14 p.m.

\_\_\_\_\_  
Guy V. Pietra, President

\_\_\_\_\_  
Date

\_\_\_\_\_  
Tracy L. Knauer, Treasurer



**PORTAGE COUNTY BOARD OF ELECTIONS**  
Local Questions and Issues Checklist

Question/Issue \_\_\_\_\_  
 Filing Entity \_\_\_\_\_  
 Election \_\_\_\_\_  
 BOE Initials \_\_\_\_\_ Date \_\_\_\_\_

**TAX LEVY – ORC §5705**  
**Correct order/content of documents:**

Resolution of necessity (requesting auditor's certificate)  
 Cites ORC enabling section \_\_\_\_\_

Auditor's certificate (dated on/after resolution of necessity)

Resolution to proceed (filed with Auditor's certificate)  
 Declares taxes within 10-mill limitation insufficient

**Ballot Language Content:**

Levy Type  
 Additional  Renewal  Replacement  
 Other: \_\_\_\_\_

Purpose: \_\_\_\_\_

Millage: \_\_\_\_\_

Term of Years: \_\_\_\_\_  
 CPT

Passage Terms: \_\_\_\_\_

**LOCAL LIQUOR OPTION – 5R Petitions**  
**Correct order/content of documents:**

Voter registration forms (if any)

Affidavit of local option petitioner (Form 5N)  
 Notarized

Properly completed petitions

Filing fee paid (\$10)

**Ballot Language Content:**

Type of Sales Sought: \_\_\_\_\_  
 Sunday Only – Time Sought: \_\_\_\_\_

Name of Permit Holder/Applicant: \_\_\_\_\_

Permit/Application Type: \_\_\_\_\_

Nature of Business: \_\_\_\_\_

Business Location: \_\_\_\_\_

**INCOME TAX**  
**Correct order/content of documents:**

Resolution of necessity  
 Cites ORC enabling section 5705.21

State Tax Commissioner certificate (if school district)  
 N/A

Resolution to proceed (if school district)  N/A

Ordinance (if municipality)  N/A

**Ballot Language Content:**

Proposed Tax Rate %: 1.5% earned

Purpose: Current Expenses income

Effective Date: Jan 1, 2019

Length of Collection: 10 years

Passage Terms: majority

**BOND ISSUE**  
**Correct order/content of documents:**

Resolution of necessity  
 Cites ORC enabling section \_\_\_\_\_  
 Declares taxes within limitation insufficient to pay debt charges/other securities

Auditor's certificate (date on/after resolution of necessity)

Resolution to proceed (filed with Auditor's certificate)

**Ballot Language Content:**

Purpose: \_\_\_\_\_

Amount: \_\_\_\_\_

Approx. Date of Maturity: \_\_\_\_\_

Millage: \_\_\_\_\_

Max. Repayment Period: \_\_\_\_\_

Passage Terms: \_\_\_\_\_

**OTHER:**

*This checklist is designed to serve as a guide for reviewing the most common ballot questions and issues. It is not intended to be an exhaustive list of all legal and procedural requirements for all issues. The Board of Elections makes no assertions as to the advisability of the issue named, and encourages all filing entities to seek legal counsel prior to completing submission. By signing below, filing entities agree that this checklist contains an accurate representation of the question or issue documentation filed.*

[Signature] TREASURER  
 Filing Entity Representative Name, Title

7.16.18  
 Date

## RECEIPT OF DIRECTOR OF ELECTIONS

I acknowledge receipt on this date of the following materials from the Board of Education of James A. Garfield Local School District, Ohio:

1. A certified copy of Resolution No. 18-83, adopted by the Board of Education on July 12, 2018, submitting to the electors of James A. Garfield Local School District the question of imposing an additional annual 1.50% school district income tax on the taxable income of individuals as defined in Section 5748.01(E)(1)(b) of the Revised Code, for 10 years, at an election to be held on November 6, 2018, which tax is being submitted for the purpose of current expenses.

2. Suggested forms of notice of election and ballot.

Dated: July 16, 2018 Theresa N...  
Director of Elections  
County of Portage, Ohio



The Board of Education of James A. Garfield Local School District, Ohio, met in regular session on July 12, 2018, commencing at 7:00 p.m., in the Elementary Professional Development Center at James A. Garfield Elementary School, 10207 State Route 88, Garrettsville, Ohio, with the following members present:

Patricia Brett  
Gary Foy  
Guy Pietra  
David Vincent

The Treasurer advised the Board that the notice requirements of Section 121.22 of the Revised Code and the implementing rules adopted by the Board pursuant thereto were complied with for the meeting.

Guy Pietra moved the adoption of the following Resolution:

**RESOLUTION NO. 18-83**

**A RESOLUTION DETERMINING TO SUBMIT TO THE ELECTORS OF THE SCHOOL DISTRICT THE QUESTION OF IMPOSING AN ADDITIONAL 1.50% SCHOOL DISTRICT INCOME TAX ON THE EARNED INCOME OF INDIVIDUALS RESIDING IN THE SCHOOL DISTRICT.**

WHEREAS, on June 14, 2018, this Board adopted Resolution No. 18-71 pursuant to Section 5748.02 of the Revised Code requesting the State Tax Commissioner to estimate and certify to it both (i) the property tax rate that would have to be imposed in the current year and (ii) the school district income tax rate that would have had to have been in effect for the current year to produce an amount equivalent to \$2,340,123 annually, a certified copy of which resolution was delivered to the State Tax Commissioner; and

WHEREAS, on June 18, 2018, the State Tax Commissioner certified that a school district income tax rate of 1.5789% (using the tax base specified in Resolution No. 18-71 and this Resolution) or a property tax rate of 13.62 mills (using 2017 valuation) would be required to produce that amount; and

WHEREAS, this Board is now authorized, pursuant to Section 5748.02(B) of the Revised Code, to adopt a resolution proposing an annual tax for School District purposes on the taxable income of individuals as defined in Section 5748.01(E)(1)(b) of the Revised Code, at the rate set forth in the State Tax Commissioner's certification rounded to the nearest one-fourth of one percent;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of James A. Garfield Local School District, County of Portage, Ohio, that:

Section 1. Board Declarations. This Board finds, determines and confirms that the amount of taxes that may be raised by this Board within the tenmill limitation by property tax levies on the current tax list and duplicate will be insufficient to provide for the necessary requirements of the School District, that it is necessary to raise additional moneys for School District purposes, and that it is necessary to levy, for the purpose of current expenses, an annual school district income tax at the rate of one and one-half of one percent (1.50%) on the taxable income of individuals as defined in Section 5748.01(E)(1)(b) of the Revised Code, for 10 years.

Section 2. Determination to Submit. Pursuant to Chapter 5748 of the Revised Code, the question of imposing an additional annual 1.50% school district income tax on the taxable income of individuals as defined in Section 5748.01(E)(1)(b) of the Revised Code, for the purpose of current expenses, to take effect on January 1, 2019, and run for 10 years, shall be submitted to the electors of the School District at the election to be held on November 6, 2018.

Section 3. Certification and Delivery of Resolution. The Treasurer is directed to deliver or cause to be delivered immediately, and in any case before the close of business on Wednesday, August 8, 2018, a certified copy of this Resolution to the Portage County Board of Elections.

Section 4. 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 5. 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 6. Effective Date. This Resolution shall be in full force and effect from and immediately upon its adoption.

David Vincent seconded the motion.

Upon roll call on the adoption of the foregoing Resolution, the vote was as follows:

Patricia Brett- Aye

Gary Foy- Aye

Guy Pietra- Aye

David Vincent- Aye

**TREASURER'S CERTIFICATION**

The above is a true and correct extract from the minutes of the regular meeting of the Board of Education of James A. Garfield Local School District, Ohio, held on July 12, 2018, commencing at 7:00 p.m., in the Elementary Professional Development Center at James A. Garfield Elementary School, 10207 State Route 88, Garrettsville, Ohio, showing the adoption of the Resolution hereinabove set forth.

Dated: July 12, 2018



Treasurer, Board of Education  
James A. Garfield Local School District, Ohio

## NOTICE OF ELECTION ON SCHOOL DISTRICT INCOME TAX

Notice is hereby given that pursuant to Resolution Nos. 18-71 and 18-83 of the Board of Education of James A. Garfield Local School District, Ohio, adopted on June 14, 2018, and July 12, 2018, respectively, there will be submitted to the electors of that School District at the election to be held in the School District at the regular places of voting therein, on Tuesday, November 6, 2018, the question of imposing an additional annual school district income tax on the taxable income of individuals as defined in Section 5748.01(E)(1)(b) of the Revised Code (to be described on the ballot as on the earned income of individuals residing in the School District), for the purpose of current expenses, at the rate of one and one-half of one percent (1.50%). If a majority of the voters voting on this question vote in favor of it, that income tax will take effect January 1, 2019, and run for 10 years.

The polls for said election will be open at 6:30 a.m., and will remain open until 7:30 p.m., of said day.

Dated: \_\_\_\_\_, 2018 By order of the Board of Elections of the  
County of Portage, Ohio

### INSTRUCTIONS TO PRINTER:

Publish in a newspaper of general circulation in the County of Portage and James A. Garfield Local School District, once a week for two consecutive weeks on the same day of each week, the first insertion being **on or before October 23, 2018**, or as provided in Section 7.16 of the Revised Code. The newspaper must be of general circulation within the meaning of Section 7.12 of the Revised Code.

### NOTICE TO BOARD OF ELECTIONS:

If the Board of Elections operates and maintains a web site, then the Board of Elections must also **post this notice on its web site for 30 days prior to the election.**

**JAMES A. GARFIELD LOCAL SCHOOL DISTRICT**  
**PROPOSED SCHOOL DISTRICT INCOME TAX (ADDITIONAL)**

**(A Majority Affirmative Vote is Necessary for Passage.)**

Shall an annual income tax of one and one-half of one percent (1.50%) on the earned income of individuals residing in the school district be imposed by James A. Garfield Local School District, for 10 years, beginning January 1, 2019, for the purpose of current expenses?

	FOR THE TAX
	AGAINST THE TAX

**NOTE REGARDING FORM OF BALLOT:**

Section 5748.03 of the Revised Code specifies the form of ballot to be used. This form has been prepared based upon those requirements.

*faxed 6/15/18  
emailed Shab 6.15.18*

*Appendix A*

The Board of Education of James A. Garfield Local School District, Ohio, met in regular session on June 14, 2018, commencing at 6:30 p.m., in the Elementary Professional Development Center at James A. Garfield Elementary School, 10207 State Route 88, Garrettsville, Ohio, with the following members present:

Patricia Brett

Gary Foy

Guy Pietra

David Vincent

Deral White

The Treasurer advised the Board that the notice requirements of Section 121.22 of the Revised Code and the implementing rules adopted by the Board pursuant thereto were complied with for the meeting.

Guy Pietra ✓

moved the adoption of the following Resolution:

**RESOLUTION NO. 18-70** ✓

**A RESOLUTION 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.**

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, in accordance with Section 5748.02(A) of the Revised Code, upon receipt of a certified copy of a resolution of this Board declaring the necessity of raising annually a specified amount of money for school district purposes, the State Tax Commissioner is to 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;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of James A. Garfield Local School District, County of Portage, Ohio, that:

Section 1. Declaration of Necessity. This Board finds, determines and declares that it is necessary to raise annually the additional amount of \$1,560,082 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 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. Certification. This Board requests the State Tax Commissioner to estimate and certify to it both (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 and (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.

Section 3. 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, 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 4. 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 5. 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 6. Effective Date. This Resolution shall be in full force and effect from and immediately upon its adoption.

David Vincent ✓ seconded the motion.

Upon roll call on the adoption of the foregoing Resolution, the vote was as follows:

<u>Patricia Brett</u>	<u>Aye</u>
<u>Gary Foy</u>	<u>Aye</u>
<u>Guy Pietra</u>	<u>Aye</u>
<u>David Vincent</u>	<u>Aye</u>
<u>Deral White</u>	<u>Aye</u>

#### TREASURER'S CERTIFICATION

The above is a true and correct extract from the minutes of the regular meeting of the Board of Education of James A. Garfield Local School District, Ohio, held on June 14, 2018, commencing at 7:00 p.m., in the Elementary Professional Development Center at James A. Garfield Elementary School, 10207 State Route 88, Garrettsville, Ohio, showing the adoption of the Resolution hereinabove set forth.

Dated: June 14, 2018



\_\_\_\_\_  
Treasurer, Board of Education  
James A. Garfield Local School District, Ohio



The Board of Education of James A. Garfield Local School District, Ohio, met in regular session on June 14, 2018, commencing at 6:30 p.m., in the Elementary Professional Development Center at James A. Garfield Elementary School, 10207 State Route 88, Garrettsville, Ohio, with the following members present:

Patricia Brett

Gary Foy

Guy Pietra

David Vincent

Deral White

The Treasurer advised the Board that the notice requirements of Section 121.22 of the Revised Code and the implementing rules adopted by the Board pursuant thereto were complied with for the meeting.

Guy Pietra ✓

\_\_\_\_\_ moved the adoption of the following Resolution:

**RESOLUTION NO. 18-71** ✓

**A RESOLUTION 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.**

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, in accordance with Section 5748.02(A) of the Revised Code, upon receipt of a certified copy of a resolution of this Board declaring the necessity of raising annually a specified amount of money for school district purposes, the State Tax Commissioner is to 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;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of James A. Garfield Local School District, County of Portage, Ohio, that:

Section 1. Declaration of Necessity. This Board finds, determines and declares that it is necessary to raise annually the additional amount of \$2,340,123 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 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. Certification. This Board requests the State Tax Commissioner to estimate and certify to it both (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 and (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.

Section 3. 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, 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 4. 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 5. 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 6. Effective Date. This Resolution shall be in full force and effect from and immediately upon its adoption.

David Vincent ✓ seconded the motion.

Upon roll call on the adoption of the foregoing Resolution, the vote was as follows:

<u>Patricia Brett</u>	<u>Aye</u>
<u>Gary Foy</u>	<u>Aye</u>
<u>Guy Pietra</u>	<u>Aye</u>
<u>David Vincent</u>	<u>Aye</u>
<u>Deral White</u>	<u>Aye</u>

#### TREASURER'S CERTIFICATION

The above is a true and correct extract from the minutes of the regular meeting of the Board of Education of James A. Garfield Local School District, Ohio, held on June 14, 2018, commencing at 7:00 p.m., in the Elementary Professional Development Center at James A. Garfield Elementary School, 10207 State Route 88, Garrettsville, Ohio, showing the adoption of the Resolution hereinabove set forth.

Dated: June 14, 2018



\_\_\_\_\_  
Treasurer, Board of Education  
James A. Garfield Local School District, Ohio



# Department of Taxation

Tax Analysis Division  
30 E Broad St, 22<sup>nd</sup> Floor  
Columbus, OH 43215  
T 614.466.3960, F 206.309.0360  
<http://tax.ohio.gov>

June 18, 2018

Tracy Knauer, Treasurer  
James A Garfield Local School District  
10235 SR 88  
Garrettsville, Ohio 44231



Dear School District Treasurer;

This certification, valid for **November 6, 2018 general election**, is in response to your school board's resolution dated June 14, 2018, generating \$2,340,123 in school district income tax (for tax year 2018 as required by law) and reducing property tax millage by 0.00 mills. The resolution states that the tax to be considered will be assessed on the earned income tax base (ORC 5748.01 (E)(1)(b)) as specified in the resolution pursuant to ORC 5748.02(A). The income tax rate, the equivalent property tax millage and the corresponding total effective property tax rate reduction for each class of property are listed below for the James A Garfield Local School District.

<b>School District Income Tax Rate:</b>	<b>1.5789%</b>
<b>Rate to be Certified to the Board of Elections:</b>	<b>1.50%*</b>
<b>Equivalent Property Tax Millage:</b>	<b>13.62 (2017 valuation)</b>
<b>Total Effective Tax Rate Reduction:</b>	
<b>Class I</b>	<b>0.00</b>
<b>Class II</b>	<b>0.00</b>

\* Since this rate is lower than the rate calculated above, your district may actually receive less money than was requested. This rate is rounded to the nearest one fourth of one percent as prescribed under statute.

The school district income tax rate reflects our estimates of economic conditions through tax year 2018 and how those might affect the taxable income at the school district level. Any variations in the conditions, whether on statewide or local levels, could alter the actual dollar yield from this income tax rate.

The total effective tax rate reduction indicates the amount that the property tax millage rate would be reduced beginning in tax year 2018, if such a reduction were proposed. It would first affect your property tax receipts in January 2019. NOTE: If a property tax reduction is placed on the ballot, the school district income tax must be for a continuing time period and limited to the purpose of current expenses.

If there are any questions or concerns about this certification, feel free to contact the Tax Analysis Division at (614) 466-3960.

Gregory Siegfried, Tax Executive  
GMS/RMB