

**WESTFALL LOCAL SCHOOL DISTRICT BOARD OF EDUCATION
SPECIAL MEETING
FEBRUARY 4, 2010**

The Westfall Local School District Board of Education met in special session on February 4, 2010 at 6:30 p. m. in the Elementary School Cafetorium.

Members present answered by saying "Aye."

Mr. Larry Carfrey	<u>Aye</u>	Ms. Peg Reiterman	<u>Aye</u>
Mr. Darrell Caudill	<u>Aye</u>	Ms. Jan Shannon	<u>Aye</u>
Ms. Kristen Earich	<u>Aye</u>		

PLEDGE OF ALLEGIANCE

Board President

APPROVAL OF AGENDA

(10-028) Motion was made by Mr. Caudill, seconded by Mr. Carfrey to approve agenda as presented.

Carfrey	<u>Yea</u>	Reiterman	<u>Yea</u>
Caudill	<u>Yea</u>	Shannon	<u>Yea</u>
Earich	<u>Yea</u>		

Carried: 5 to 0

NEW BUSINESS

BOARD RECOMMENDATIONS

TAX LEVY

To meet the February 8, 2010 deadline to request certification from the Ohio Department of Taxation and the Pickaway County Auditor, all three levy options will be voted on by the Board of Education. However, only one levy option will be placed on the ballot in May. That decision will need to be made at a Board of Education special meeting (meeting date to be determined) before February 18, 2010. This will allow the Board of Education to review the community levy survey results to determine which option will be most supported by the taxpayers of the Westfall Local School District.

There will be three separate motions for the following levy options:

1. **Earned Income Tax**
2. **Traditional Income Tax**
3. **Emergency Levy**

LEVY DISCUSSION ITEMS

1. Mr. Caudill provided information comparing the other school districts' millage in the county. This information is currently on our web site.
2. Mr. Carfrey felt more time is needed to decide amount of the income tax
3. The projected amount of funds to be received from the pipeline on the district property is not available from the county auditor at this time
4. Mr. Carfrey asked if the expiration of AEP abatement was considered in the Five Year Forecast. Ms. Moore said currently we collect \$500,000 and she has estimated the amount as \$600,000.
5. Plan B will be determined and presented to the public as soon as possible
6. Delinquent property taxes are paid by the mortgage company at time of foreclosure
7. Unemployment benefits are taxed with the traditional income tax
8. Social Security would not be taxed with either the traditional or earned income tax

(10-029) Motion was made by Ms. Reiterman, seconded by Mr. Caudill to approve the following resolution:

RESOLUTION DECLARING IT NECESSARY TO RAISE ANNUALLY AN ADDITIONAL AMOUNT OF MONEY FOR SCHOOL DISTRICT PURPOSES AND REQUESTING THE STATE TAX COMMISSIONER TO ESTIMATE THE RESPECTIVE RATES AT WHICH IT WOULD BE NECESSARY TO LEVY A PROPERTY TAX AND A SCHOOL DISTRICT INCOME TAX TO PRODUCE THAT AMOUNT (O.R.C. §5748.02(A))

The Board of Education of the Westfall Local School District, Williamsport, Ohio, met in special session on the 4th day of February, 2010 at the offices of said Board with the following members present:

The Treasurer advised the Board that the notice requirements of O.R.C. ' 121.22 and the implementing rules adopted by the Board pursuant thereto were complied with for the meeting.

_____ moved the adoption of the following resolution:

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Westfall Local School District, Williamsport, Ohio, a majority of all members of the Board concurring that:

Section 1: It is hereby found, determined, and declared that it is necessary to raise annually the additional amount of One Million Three Hundred Fifteen Thousand One Hundred Thirteen and 00/100 Dollars (\$1,315,113.00) for school district purposes and to levy either an additional property tax outside of the ten-mill limitation or a school district income tax for that purpose. The income that is to be subject to the income tax would be the taxable income of individuals residing in the District as defined in O.R.C. §5748.01(E)(1)(b).

Section 2: This Board hereby requests the State Tax Commissioner to estimate both the property tax rate that would have to be imposed by the Board in the current year to produce an amount equivalent to the amount specified in Section 1 from an additional property tax, and 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.

Section 3: The Treasurer is directed to immediately deliver a certified copy of this resolution to the State Tax Commissioner.

Section 4: It is hereby found and determined that all formal actions of this Board concerning and relating to the adoption of this resolution were adopted in an open meeting of this Board, and that all deliberations of this Board and of any of its committees that resulted in those formal actions were in meetings open to the public, in compliance with law.

_____ seconded the Motion and upon roll call, the vote resulted as follows:

Motion passed and adopted this 4th day of February, 2010.

President, Board of Education

ATTEST:

Treasurer

Carfrey Nay
Caudill Yea
Earich Yea

Reiterman Yea
Shannon Yea

Carried: 4 to 1

(10-030) Motion was made by Ms. Earich, seconded by Ms. Shannon to approve the following resolution:

RESOLUTION DECLARING IT NECESSARY TO RAISE ANNUALLY AN ADDITIONAL AMOUNT OF MONEY FOR SCHOOL DISTRICT PURPOSES AND REQUESTING THE STATE TAX COMMISSIONER TO ESTIMATE THE RESPECTIVE RATES AT WHICH IT WOULD BE NECESSARY TO LEVY A PROPERTY TAX AND A SCHOOL DISTRICT INCOME TAX TO PRODUCE THAT AMOUNT (O.R.C. §5748.02(A))

The Board of Education of the Westfall Local School District, Williamsport, Ohio, met in special session on the 4th day of February, 2010 at the offices of said Board with the following members present:

The Treasurer advised the Board that the notice requirements of O.R.C. ' 121.22 and the implementing rules adopted by the Board pursuant thereto were complied with for the meeting.

_____ moved the adoption of the following resolution:

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Westfall Local School District, Williamsport, Ohio, a majority of all members of the Board concurring that:

Section 1: It is hereby found, determined, and declared that it is necessary to raise annually the additional amount of One Million Five Hundred Twenty Five Thousand Two Hundred Thirty-One and 00/100 Dollars (\$1,525,231.00) for school district purposes and to levy either an additional property tax outside of the ten-mill limitation or a school district income tax for that purpose. The income that is to be subject to the income tax would be the taxable income of estates and individuals residing in the District as defined in O.R.C. §5748.01(E)(1)(a) and (2).

Section 2: This Board hereby requests the State Tax Commissioner to estimate both the property tax rate that would have to be imposed by the Board in the current year to produce an amount equivalent to the amount specified in Section 1 from an additional property tax, and 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.

Section 3: The Treasurer is directed to immediately deliver a certified copy of this resolution to the State Tax Commissioner.

Section 4: It is hereby found and determined that all formal actions of this Board concerning and relating to the adoption of this resolution were adopted in an open meeting of this Board, and that all deliberations of this Board and of any of its committees that resulted in those formal actions were in meetings open to the public, in compliance with law.

_____ seconded the Motion and upon roll call, the vote resulted as follows:

Motion passed and adopted this 4th day of February, 2010.

President, Board of Education

ATTEST:

Treasurer

Carfrey Nay
Caudill Yea
Earich Yea

Reiterman Yea
Shannon Yea

Carried: 4 to 1

(10-031) Motion was made by Mr. Carfrey, seconded by Mr. Caudill to approve the following resolution:

**RESOLUTION DETERMINING TO SUBMIT TO THE ELECTORS
THE QUESTION OF LEVYING AN ADDITIONAL TAX
PURSUANT TO O.R.C. ' 5705.194 THROUGH §5705.197**

The Board of Education of the Westfall Local School District, Williamsport, Ohio, met in special session on the 4th day of February, 2010 at the offices of said Board with the following members present:

The Treasurer advised the Board that the notice requirements of O.R.C. ' 121.22 and the implementing rules adopted by the Board pursuant thereto were complied with for the meeting.

_____ moved the adoption of the following resolution:

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Westfall Local School District, Williamsport, Ohio, a majority of all members of the Board concurring, that:

Section 1. The Board determines and declares that the revenue which will be raised by all tax levies which this Board is authorized to impose, when combined with state and federal revenues, will be insufficient to provide for the emergency requirements of the District and that it is therefore necessary to levy an additional tax in excess of the ten-mill limitation in order to raise the amount of 1,000,000 and 00/100 Dollars (\$) each year for a period of five (5) years for that purpose.

Section 2. Pursuant to O.R.C. ' 5705.194 through ' 5705.197, there shall be submitted to the electors of the District at the election to be held on May 4, 2010 the question of levying an additional tax in excess of the ten-mill limitation for a period of five (5) years, commencing with a levy on the tax list and duplicate for the year 2010 to be first distributed to the Board in the year 2011, to raise the amount of 1,000,000 and 00/100 Dollars (\$) each calendar year for a period of five (5) years for the purpose of providing for the emergency requirements of the District, at the annual tax rate necessary to raise that amount

Section 3. The Treasurer is directed to immediately certify a copy of this resolution to the Pickaway County Auditor for the calculation by the Auditor of the total current tax valuation of the District and a calculation of the annual levy, expressed in dollars and cents for each one hundred dollars of valuation, as well as in mills for each one dollar of valuation, throughout the life of the levy which will be required to produce the annual amount set

forth above, assuming that the amount of the tax list of the District remains throughout the life of the levy the same as the amount of the tax list for the current year.

Section 4. It is hereby found and determined that all formal actions of this Board concerning and relating to the adoption of this resolution were adopted in an open meeting of this Board and that all deliberations of this Board and of any of its committees that resulted in those formal actions were in meetings open to the public, in compliance with law.

_____ seconded the Motion and upon roll call, the vote resulted as follows:

Motion passed and adopted this 4th day of February, 2010.

President, Board of Education

ATTEST:

Treasurer

Carfrey Yea
Caudill Yea
Earich Yea

Reiterman Yea
Shannon Yea

Carried: 5 to 0

EXECUTIVE SESSION

(10-032) Motion was made by Ms. Earich, seconded by Ms. Reiterman to enter into Executive Session at 7:25 p. m. for the purpose of appointment, employment, dismissal, discipline, compensation or investigation of complaints against an employee.

Carfrey	<u>Yea</u>	Reiterman	<u>Yea</u>
Caudill	<u>Yea</u>	Shannon	<u>Yea</u>
Earich	<u>Yea</u>		

Carried: 5 to 0

(10-033) Motion was made by Ms. Earich, seconded by Ms. Reiterman to return from Executive Session at 10:22 p. m.

Carfrey	<u>Yea</u>	Reiterman	<u>Yea</u>
Caudill	<u>Yea</u>	Shannon	<u>Yea</u>
Earich	<u>Yea</u>		

Carried: 5 to 0

ADJOURNMENT

(10-034) Motion was made by Ms. Earich, seconded by Mr. Caudill to adjourn the meeting at 10:25 p. m.

Carfrey	<u>Yea</u>	Reiterman	<u>Yea</u>
Caudill	<u>Yea</u>	Shannon	<u>Yea</u>
Earich	<u>Yea</u>		

Carried: 5 to 0

PRESIDENT

TREASURER