

NEWARK CITY SCHOOL DISTRICT
BOARD OF EDUCATION SPECIAL MEETING
THE STATE FARM BUILDING
1:00 p.m.
JANUARY 6, 2022

AGENDA

I. Regular Business

A. ROLL CALL

II. Treasurer's Recommendations

A. APPROVAL OF PROPOSED RENEWAL OF SCHOOL DISTRICT INCOME TAX -Appendix II.A

It is recommended the Board approve the following resolution to submit to the electors of the School District the question of the renewal of an existing tax levy:

The Board of Education of the Newark City School District, Ohio, met on January 6, 2022, commencing at 1:00 p.m., at 1440 Granville Road, Newark, Ohio, with the following members present:

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.

_____ moved the adoption of the following Resolution:

A RESOLUTION SUBMITTING TO THE ELECTORS OF THIS SCHOOL DISTRICT THE QUESTION OF THE RENEWAL OF AN EXISTING 1.00% SCHOOL DISTRICT INCOME TAX.

WHEREAS, on December 13, 2021, this Board adopted a resolution pursuant to Section 5748.02 of the Revised Code, requesting the State Tax Commissioner to estimate and certify to it the property tax rate and income tax rate that would have had to have been in effect on the taxable income of individuals and estates, as defined in divisions (E)(1)(a) and (2) of Section 5748.01 of the Revised Code, for the current year to produce an amount equivalent to \$9,994,980 annually, a certified copy of which resolution was delivered to the State Tax Commissioner; and

WHEREAS, on December 16, 2021, the State Tax Department certified that an income tax rate of 1.00% (as rounded in the State Tax Department's certification for certification to the Board of Elections, and using the tax base as specified in the aforesaid resolution and herein) or a property tax rate of 10.17 mills (2020 valuation) would be required to produce that amount; and

WHEREAS, this Board is now authorized, pursuant to Section 5748.02 of the Revised Code, to adopt a resolution proposing an annual tax for School District purposes on the school district income of individuals and estates, as defined in divisions (E)(1)(a) and (2) of Section 5748.01 of the Revised Code, at the rate set forth in the Tax Commissioner's certification, rounded to the nearest one-fourth of one per cent; and

WHEREAS, pursuant to the approval of the electors of this School District at an election held on March 15, 2016, the School District currently imposes a school district income tax (upon the same tax base as specified herein) at the rate of 1.00% for the purpose of current expenses, which is due to expire at the end of calendar year 2022; and

WHEREAS, because this Board currently imposes an income tax pursuant to Chapter 5748 of the Revised Code that is due to expire at the end of calendar year 2022, and the proposed tax rate is no higher than the tax rate currently being imposed, in accordance with Section 5748.02 of the Revised Code, this Board may specify that the school district income tax to be submitted to the electors of the School District pursuant to this Resolution renews the expiring tax and is not an additional tax;

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

Section 1. This Board finds, determines and confirms that the amount of taxes that may be raised by this Board of Education within the ten-mill limitation by property tax levies on the tax list and duplicate will be insufficient to provide for the necessary requirements of this School District, that it is necessary to raise additional moneys for School District purposes, and that it is necessary to renew, for the purpose of current expenses, the existing annual school district income tax at the rate of one percent (1.00%) on the school district income of individuals and estates, being the taxable income of individuals and estates as defined in divisions (E)(1)(a) and (2) of Section 5748.01 of the Revised Code, for a continuing period of time.

(Resolution Cont'd)

Section 2. Pursuant to Chapter 5748 of the Revised Code, the question of renewing the existing annual 1.00% school district income tax for the purpose of current expenses, to take effect on January 1, 2023, and run for continuous period of time, shall be submitted to the electors of this School District at the election to be held on May 3, 2022. The tax herein proposed would renew the aforesaid expiring tax and is not an additional school district income tax.

Section 3. The Treasurer is directed to deliver promptly, and in any case not later than February 2, 2022, a certified copy of this Resolution to the Board of Elections of Licking County.

Section 4. 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 such formal actions were held, in meetings open to the public, in compliance with the law.

Section 5. This Resolution shall be effective immediately upon its adoption.

_____ seconded the motion.

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

TREASURER'S CERTIFICATION

The foregoing is a true and correct excerpt from the minutes of the special meeting of the Board of Education (the Board) of the Newark City School District, Ohio, held on January 6, 2022, following the Board's organizational session held on that date, showing the adoption of the Resolution hereinabove set forth. Written notice of the time and place of this meeting was served personally upon, or actually received by, each Board member at least two days in advance of such meeting; and notice of the time, place and purpose(s) of that meeting was, at least 24 hours in advance of the time of such meeting, given to and received by all news media that had heretofore requested notification of such meetings pursuant to Section 121.22 of the Revised Code and the procedures established by the Board for that purpose.

Dated: January 6, 2022

Treasurer, Board of Education
Newark City School District, Ohio

III. Adjournment

APPENDIX II.A

PROPOSED RENEWAL OF A SCHOOL DISTRICT INCOME TAX
NEWARK CITY SCHOOL DISTRICT

(A majority affirmative vote is necessary for passage)

Shall an annual income tax of one percent (1.00%) on the school district income of individuals and of estates be imposed by Newark City School District to renew an income tax expiring at the end of 2022, for a continuing period of time, beginning January 1, 2023, 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.

NOTICE OF ELECTION ON SCHOOL DISTRICT INCOME TAX

Notice is hereby given that pursuant to resolutions of the Board of Education of Newark City School District, Ohio, adopted on December 13, 2021, and January 6, 2022, 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, May 3, 2022, the question of renewing an existing annual income tax, which will expire at the end of calendar year 2022, on the school district income of individuals and of estates, as defined in divisions (E)(1)(a) and (2) of Section 5748.01 of the Revised Code, for the purpose of current expenses of Newark City School District, at the rate of one per cent (1.00%). If a majority of the voters voting on this question vote in favor of it, that renewal income tax will take effect January 1, 2023, and run for continuing period of time.

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.

By order of the Board of Elections of Licking County, Ohio.

Dated: [SAMPLE ONLY], 2022

[SAMPLE ONLY; NOT FOR SIGNATURE]
Director of Elections
Licking County, Ohio

INSTRUCTIONS TO PRINTER:

Publish in a newspaper or newspapers of general circulation in the County of Licking, once a week for two consecutive weeks on the same day of each week, the first insertion being **on or before April 19, 2022**. The newspaper(s) 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.

RECEIPT OF DIRECTOR OF ELECTIONS

I acknowledge receipt on this day of the following materials from the Board of Education of Newark City School District, Ohio:

1. A certified copy of the resolution adopted by that Board of Education on January 6, 2022, submitting the question of renewing, for a continuing period of time, an existing 1.00% school district income tax, which will expire at the end of calendar year 2022, on the school district income of individuals and of estates, as defined in divisions (E)(1)(a) and (2) of Section 5748.01 of the Revised Code, at an election to be held on May 3, 2022, which tax is being submitted for the purpose of current expenses; and
2. Suggested forms of notice of election and ballot language.

Dated: _____, 2022

Director of Elections
Licking County, Ohio