

**BOARD OF EDUCATION
DELPHOS CITY SCHOOL DISTRICT
ALLEN AND VAN WERT COUNTIES, OHIO**

The Board of Education (the "Board") of the Delphos City School District, Allen and Van Wert Counties, Ohio (the "School District"), met in regular session on October 28, 2024, at 6:00 p.m., at Delphos High School, 901 Wildcat Lane, Delphos, Ohio 45833 with the following members present:

M_____. _____ introduced the following resolution and moved its passage:

**RESOLUTION REQUESTING CERTIFICATION
OF ALTERNATIVE TAX RATES FOR A RENEWAL INCOME TAX**

(Ohio Revised Code Section 5748.02)

WHEREAS, Ohio Revised Code Section 5748.02 authorizes school districts to impose voter-approved income taxes upon their residents; and

WHEREAS, the School District is currently levying a 0.50% per annum, five year income tax approved by the voters of the School District on March 17, 2020 (the "Existing Income Tax") for the purpose of current expenses, with the last year of collection of the Existing Income Tax being in 2025; and

WHEREAS, a resolution declaring the necessity to raise additional School District revenue must be passed and certified to the Tax Commissioner for the State of Ohio (the "Tax Commissioner") in order to permit the Board to consider the renewal of an income tax and to preserve the right to submit the question of levying such a renewal income tax to the electors of the School District at the election to be held on May 6, 2025;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Delphos City School District, Allen and Van Wert Counties, Ohio, a majority of all of the members thereof concurring, that:

Section 1. Pursuant to Ohio Revised Code Section 5748.02, the Board determines that it is necessary to renew the Existing Income Tax at the May 6, 2025 election to raise annually the additional sum of \$1,768,188 for the purpose of current expenses for five years, beginning January 1, 2026 (the "Income Tax").

Section 2. The income that shall be subject to the Income Tax is the taxable income of individuals and of estates as defined in Ohio Revised Code Sections 5748.01(E)(1)(a) and 5748.01(E)(2).

Section 3. The Treasurer is directed to promptly certify a copy of this Resolution to the Tax Commissioner, not later than January 24, 2025, together with a request that the Tax Commissioner determine and certify to the Board the property tax rate that would have had to be imposed by the School District in the current year to produce the amount of money set forth above and the income tax rate that would have had to have been in effect for the current year to produce the amount of money set forth above.

Section 4. It is hereby found and determined that all formal actions of this Board concerning and relating to the passage of this Resolution were taken in an open meeting of this Board, and that all deliberations of this Board 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 Ohio Revised Code Section 121.22.

M____ seconded the motion and, after discussion, a roll call vote was taken and the results were:

Voting aye: _____

Voting nay: _____

The Resolution passed.

Passed: October 28, 2024

BOARD OF EDUCATION
DELPHOS CITY SCHOOL DISTRICT
ALLEN AND VAN WERT COUNTIES, OHIO

Attest: _____
Treasurer

By: _____
President

CERTIFICATE

The undersigned Treasurer of the Board of Education of the Delphos City School District, Allen and Van Wert Counties, Ohio, hereby certifies that the foregoing is a true copy of a resolution duly passed by the Board of Education of said School District on October 28, 2024, and that a true copy thereof was certified to the Tax Commissioner of the State of Ohio.

Treasurer, Board of Education
Delphos City School District
Allen and Van Wert Counties, Ohio

School District's Mailing Address:
901 Wildcat Lane
Delphos, Ohio 45833