

**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 November 25, 2024, 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 TO PROCEED WITH THE
PROPOSITION OF A RENEWAL INCOME TAX**

(Ohio Revised Code Sections 5748.02 and 5748.03)

WHEREAS, the Board at its meeting on October 28, 2024 determined that it is necessary to raise annually additional revenues of at least \$1,768,188 for the purpose of current expenses; and

WHEREAS, the Tax Commissioner of the State of Ohio has estimated and certified the property tax rate and the income tax rate required in order to produce such additional revenues; and

WHEREAS, the income tax rate, rounded to the nearest one-fourth of one percent as required by law, is 0.50% per annum; and

WHEREAS, such rate is not higher than the income tax approved by the voters of the School District on March 17, 2020 for five years (the “Existing Income Tax”);

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, it is hereby determined to be necessary to proceed with the proposition of levying a renewal of the Existing Income Tax on the school district income of individuals and of estates. Such renewal income tax shall be at the rate of 0.50% per annum, shall be for the purpose of current expenses of the School District, shall take effect and begin to be levied on January 1, 2026, and shall be levied for five years (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 question of levying the Income Tax shall be submitted to all of the electors of the School District at the election to be held on May 6, 2025. The entire School District is located in Allen and Van Wert Counties, Ohio.

Section 4. The form of the ballot to be used at said election shall be as follows:

Shall an annual income tax of 0.50% on the school district income of individuals and of estates be imposed by the Delphos City School District, to renew an income tax expiring at the end of 2025, for five years, beginning January 1, 2026, for the purpose of current expenses?

	FOR THE TAX
	AGAINST THE TAX

Section 5. The Treasurer of the School District is hereby directed to certify a copy of this Resolution to the Board of Elections of Allen County, Ohio, not later than February 5, 2025.

Section 6. It is hereby found and determined that all formal actions of this Board concerning and relating to the passage 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 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: November 25, 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 November 25, 2024 and that a true copy thereof was certified to the Board of Elections of Allen County, Ohio.

Treasurer, Board of Education

Delphos City School District
Allen and Van Wert Counties, Ohio