

West Branch Local School District Board of Education Meeting -- Special Board Meeting (Wednesday, August 3, 2022)
Generated by Adam J Fisher on Thursday, August 4, 2022

Members present

Aaron Hawk, Bryan Hobbins, David Yaggi, Joe Courtwright

Also present were Superintendent Micki Egli and Treasurer Adam Fisher

Meeting called to order at 5:01 PM

A. Meeting Opening

1. Call to Order
2. Pledge of Allegiance
3. Roll Call

B. Board Recommendation

1. 2022-120 A RESOLUTION PROPOSING THE LEVY OF AN ANNUAL TAX FOR SCHOOL DISTRICT PURPOSES ON SCHOOL DISTRICT INCOME, PURSUANT TO SECTION 5748.02 OF THE REVISED CODE.
Recommend the West Branch Board of Education approve the Resolution to Proceed proposing a new Earned Income Tax Levy for school district purposes.

A RESOLUTION PROPOSING THE LEVY OF AN ANNUAL TAX FOR SCHOOL DISTRICT PURPOSES ON SCHOOL DISTRICT INCOME, PURSUANT TO SECTION 5748.02 OF THE REVISED CODE.

WHEREAS, this Board by resolution dated July 21, 2022 declared the necessity of raising the sum of \$1,500,000 for school district purposes and proposing a levy upon school district income pursuant to Section 5748.02 of the Revised Code (the Resolution of Necessity);

WHEREAS, upon certification of that resolution to the State Tax Commissioner, the School District obtained certification of the State Tax Commissioner certifying among other things, the property tax rate that would have to be imposed in the current year by this District to produce \$1,500,000 is 4.93 mills and the income tax rate that would have had to have been in effect for the current year to produce \$1,500,000 from a school district income tax (rounded to the nearest 1/4 of one percent is 0.50%; and

WHEREAS, this Board has determined to propose the levy of an annual tax for school district purposes on school district income as described in the Resolution of Necessity.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the West Branch Local School District, Ohio that:

Section 1. This Board hereby determines to proceed with proposing the levy of an annual tax for school district purposes on school district income pursuant to Section 5748.02 of the Revised Code. The income that is to be subject to the tax shall be the taxable income of individuals as defined in Section 5748.01(E)(1)(b) of the Ohio Revised Code, otherwise known as an earned income tax, which includes wages, salaries, tips, and other employee compensation to the extent included in modified adjusted gross income as defined in Section 5747.01 of the Revised Code, and net earnings from self-employment, as defined in Section 1402(a) of the Internal Revenue Code, to the extent included in modified adjusted gross income. The rate of the income tax shall be 0.50% for a period of 5 years, and the date the tax shall take effect is January 1, 2023. The purpose for which the tax shall be imposed shall be for school district purposes (as defined in Section 5748.01(I) of the Revised Code). The question of proposing the levy of the income tax shall be submitted to all of the electors within the territory of this School District at the election held on November 8, 2022.

Section 2. The Treasurer of this Board is hereby directed to certify a copy of this Resolution as well as the Resolution of Necessity and the certification of the State Tax Commissioner, referred to in the preambles hereof, to the Mahoning County

Board of Elections on or before August 10, 2022. This Board hereby requests that the Board of Elections prepare the ballots and make other necessary arrangements for the submission of this question to the electors of this District, all in accordance with the law.

Section 3. 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 such formal actions were in meetings open to the public, in compliance with the law.

Section 4. This resolution shall be in full force and effect from and immediately upon its adoption.

Motion by Bryan Hobbins, second by David Yaggi.

Final Resolution: Motion Carried

Yes: Aaron Hawk, Bryan Hobbins, David Yaggi, Joe Courtwright

C. Adjournment

1. 2022-121 Adjourn

Recommend motion to adjourn at 5:32 p.m..

Motion by Joe Courtwright, second by David Yaggi.

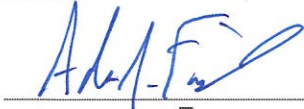
Final Resolution: Motion Carried

Yes: Aaron Hawk, Bryan Hobbins, David Yaggi, Joe Courtwright



President

Attest:



Treasurer