

PAULDING EXEMPTED VILLAGE SCHOOLS
Minutes of Board of Education Special Board Meeting
July 17, 2025

1. The meeting was called to order at 1:00 P.M. in the Administration Office by President Jerrod Hawk.
2. Pledge of Allegiance.
3. Roll Call: Present – Julie Arend, Jerrod Hawk, Joe Manz, Karen Saxton, Matt Stoller
4. Resolution to Proceed with an Income Tax

Mrs. Saxton introduced the following resolution and moved its passage:

**RESOLUTION TO PROCEED WITH THE
PROPOSITION OF AN INCOME TAX**

(Ohio Revised Code Sections 5748.02 and 5748.03)

WHEREAS, the Board at its meeting on July 15, 2025 determined that it is necessary to raise annually additional revenues of at least \$2,003,375 for the purpose of permanent improvements of the School District; 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 0.75% per annum.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Paulding Exempted Village School District, Paulding and Putnam Counties, Ohio, a majority of all of the members thereof concurring, that:

Section 1. Pursuant to Ohio Revised Code Sections 5748.02 and 5748.03, it is hereby determined to be necessary to proceed with the proposition of levying an income tax on the school district taxable income of individuals and estates in the School District (the "Income Tax"). The Income Tax shall be at the rate of 0.75% per annum, shall be for the purpose of providing for the permanent improvements of the School District, shall take effect and begin to be levied on January 1, 2026, and shall be levied for a continuing period of time (the "Income Tax").

Section 2. The income that shall be subject to the Income Tax is the taxable income of individuals and estates in the School District 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 entire School District at the election to be held on November 4, 2025. All of the territory of the School District is located in Paulding and Putnam 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 0.75% on the school district income of individuals and of estates be imposed by the Paulding Exempted Village School District, for a continuing period of time, beginning January 1, 2026, for the purpose of permanent improvements?

	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 Paulding County, Ohio, not later than August 6, 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 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.

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

Roll Call: Ayes – Saxton, Stoller, Arend, Hawk, Manz
Nays - None

5. Adjournment

Julie Arend moved and Joe Manz seconded a motion to adjourn.

Roll Call: Ayes – Arend, Manz, Hawk, Saxton, Stoller
Nays - None

The meeting adjourned at 1:01 P.M.

President

Treasurer/CFO