

PAULDING EXEMPTED VILLAGE SCHOOLS
Minutes of Board of Education Special Board Meeting
January 8, 2026

1. The meeting was called to order at 2:00 P.M. in the Administration Office by President Pro Tem Karen Saxton.
2. Pledge of Allegiance.
3. Roll Call: Present – Julie Arend, Nicole DenHerder, Joe Manz, Karen Saxton, Matt Stoller
4. Julie Arend moved and Matt Stoller seconded a resolution to table approval of the minutes of the December 16, 2025 meeting.

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

5. Income Tax Levy

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

**RESOLUTION REQUESTING CERTIFICATION
OF ESTIMATED TAX RATES FOR AN 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, 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 levy of an income tax and to preserve the right to submit the question of levying such an income tax to the electors of the School District at the election to be held on May 5, 2026;

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 Section 5748.02, the Board determines that it is necessary to raise annually the additional amount of \$2,003,375 (the “Specified Revenue Amount”) by proposing the question at the election to be held on May 5, 2026 of levying an income tax on the school district income of individuals for the purpose of permanent improvements (the “Income Tax”) for five years.

Section 2. The school district income that shall be subject to the Income Tax is the taxable income as defined in Ohio Revised Code Section 5748.01(E)(1).

Section 3. The Treasurer is directed to immediately certify a copy of this Resolution to the Tax Commissioner, not later than January 23, 2026, together with a request that the Tax Commissioner determine and certify to the Board (i) the property tax rate that would have had to be imposed by the School District in the current year to produce the Specified Revenue Amount and (ii) the income tax

rate that would have had to have been in effect for the current year to produce an equivalent amount of money to the Specified Revenue Amount.

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.

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

Roll Call: Ayes – Arend, Manz, DenHerder, Saxton
Nays – Stoller

6. Adjournment

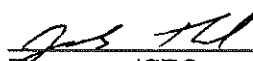
Matt Stoller moved and Julie Arend seconded a motion to adjourn.

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

The meeting adjourned at 2:06 P.M.



President



Treasurer/CFO