

**Evergreen Local Schools**  
**Special Meeting Minutes of the Evergreen Board of Education**  
**July 11, 2023 4:00PM**

President Nora Kiefer called the meeting to order. Members in attendance were Zach Murry, Don Smith, Matt Vaculik, and Nora Kiefer.

President Nora Kiefer asked if anyone wished to add, delete, or separate any items of the consent agenda as proposed. No changes were made to the agenda.

Zach Murry moved, supported by Matt Vaculik, to approve the meeting agenda as presented for the Special Board meeting on July 11, 2023.

Ayes: Smith, Vaculik, Murry, Kiefer

Nayes:

**Motion Carried.**

**89-23**

Matt Vaculik moved, supported by Zach Murry, to rescind Resolution 74-23 Determining to Proceed and Proposing the Renewal of an Annual Tax Levy on School District Income (R.C. 5748.02) pass on June 26, 2023.

Ayes: Smith, Vaculik, Murry, Kiefer

Nayes:

**Motion Carried**

**90-23**

Zach Murry moved, supported by Matt Vaculik, to approve the following income tax renewal resolution:

**A RESOLUTION DECLARING IT NECESSARY TO RENEW  
A SCHOOL DISTRICT INCOME TAX AND REQUESTING CERTIFICATION OF  
ALTERNATIVE TAX RATES**

**(R.C. 5748.02)**

**WHEREAS**, R.C. 5748.02 authorizes school districts to impose a voter-approved income tax; and

**WHEREAS**, the Board of Education of the Evergreen Local School District (the “Board of Education”) currently imposes a traditional income tax that expires on December 31, 2024; and

**WHEREAS**, a resolution declaring the necessity to raise additional School District revenue must be adopted and certified to the Tax Commissioner for the State of Ohio to permit the Board of Education 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 November 7, 2023.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Education that:

**SECTION I**

This Board finds, determines, and declares that it is necessary to raise annually the amount of One Million Dollars (\$1,000,000.00) for the purpose of providing for the current expenses of the School District.

**SECTION II**

The income that would be subject to the school district income tax is the taxable income of individuals and estates as defined in divisions (E)(1)(a) and (2) of section 5748.01 of the Revised Code, also known as a traditional income tax.

**SECTION III**

In accordance with Section 5748.02(A) of the Revised Code, the Board directs the Treasurer to request that the State Tax Commissioner estimate, for the November 7, 2023 election, both (a) the property tax rate that would have to be imposed by this Board in the current year to produce an amount equivalent to the amount specified in Section I from an additional ad valorem property tax; and (b) the income tax rate that would have had to have been in effect for the current year to produce an amount equivalent to the amount specified in Section I from a school district income tax.

**SECTION IV**

The Treasurer of this Board is authorized and directed to deliver a certified copy of this resolution to the State Tax Commissioner at the earliest possible time, but not less than 100 days prior to the date of the election.

**SECTION V**

The Board has territory within Fulton County, Ohio and the question of the renewal of the traditional income tax shall be submitted to the entire territory of the School District and, if approved by the electors, levied upon the entire territory of the School District in accordance with Ohio law to take effect on January 1, 2025, and run for five years.

**SECTION VI**

**IT IS FOUND AND DETERMINED** that all formal action of this Board of Education concerning or related to the adoption of this Resolution was adopted in an open meeting of this Board, and all deliberations of this Board that resulted in such formal action were adopted in meetings open to the public, in compliance with all applicable requirements of the Ohio Revised Code.

Ayes: Smith, Vaculik, Murry, Kiefer

Nays:

**Motion Carried**

**91-23**

**Adjournment:**

Don Smith moved, supported by Zach Murry, to adjourn the July 11, 2023 Special Meeting of the Evergreen Local Board of Education.

Ayes: Smith, Vaculik, Murry, Kiefer

Nayes:

**Motion Carried**

**92-23**

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Nora Kiefer, Board President

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Brian Carroll, Treasurer