

Minutes of Special Meeting  
July 24, 2023

1902

Exhibit C

The Rootstown Local Board of Education met in special session at 3:00 p.m. in the High School Cafeteria on July 24, 2023. Present were Tom Siciliano, Jen Curall, Craig Mullaly, Amanda Waesch, Paul McEwuen, Connie Baldwin, Treasurer. The meeting was called to order at 3:00 p.m. and the Pledge of Allegiance was recited.

Roll Call: J. Curall, C. Mullaly, T. Siciliano, A. Waesch, P. McEwuen

**RESOLUTION 2023-07-178**  
**ADOPT THE AGENDA**

Motion: T. Siciliano  
Second: A. Waesch  
To approve the agenda

Yeas: T. Siciliano, A. Waesch, C. Mullaly, P. McEwuen, J. Curall  
Motion Carried: 5 to 0

**Levy Discussion** – The board discussed the terms of the levy renewal based on the attorney's opinion on the length of the levy.

**Community Comments:** N/A

**Treasurer's Reports/Recommendations:**

**RESOLUTION 2023-07-178**  
**RESCIND LEVY RESOLUTION**

Motion: T. Siciliano  
Second: A. Waesch  
To rescind the prior Levy Resolution #2023-07-157 of July 17, 2023 for the Permanent Improvement Levy renewal.

Yeas: T. Siciliano, A. Waesch, J. Curall, P. McEwuen, C. Mullaly  
Nays: None  
Motion Carried: 5 to 0

**RESOLUTION 2023-07-179**  
**APPROVE LEVY RENEWAL**

Motion: P. McEwuen  
Second: J. Curall  
To approve the following resolution:

**A RESOLUTION DECLARING IT NECESSARY TO LEVY A RENEWAL TAX FOR THE PURPOSE OF GENERAL PERMANENT IMPROVEMENTS AND REQUESTING THE PORTAGE COUNTY AUDITOR TO MAKE CERTAIN CERTIFICATIONS PURSUANT TO SECTIONS 5705.03 AND 5705.21 OF THE REVISED CODE.**

WHEREAS, the amount of taxes which may be raised within the ten-mill limitation by levies on the current tax list will be insufficient to provide an adequate amount for the necessary requirements of the School District; and

WHEREAS, the School District is currently levying a 2.5 mill, five-year permanent improvement levy for the purpose of general permanent improvements, including renovating, rehabilitating, adding to, furnishing, equipping, and otherwise improving school facilities and their sites (the "Existing Levy"), which Existing Levy was approved by the voters in the School District on May 7, 2019, and first placed on the tax list and duplicate in the 2019 tax year for collection in years 2020 through 2024, and

WHEREAS, the levy proposed by this Resolution is a renewal of the proceeds derived from the Existing Levy levied pursuant to Section 5705.21 of the Ohio Revised Code which expires in tax year 2023 (collection year 2024).

WHEREAS, in accordance with Section 5705.03(B) of the Ohio Revised Code, in order to submit the question of a renewal of a tax levy pursuant to Section 5705.21 of the Revised Code, this Board must certify to the Portage County Auditor a resolution requesting that the County Auditor make certain certifications as described in Section 5705.03(B)(2); and

WHEREAS, in accordance with Section 5705.03(B)(1), the resolution of this Board as described immediately above must state all of the following, as applicable to the levy: (a) the proposed rate of the tax, expressed in mills for each one dollar of taxable value, or the dollar amount of revenue to be generated by the proposed levy; (b) the purpose of the tax; (c) whether the tax is an additional levy, a renewal or a replacement of an existing tax, a renewal or replacement of an existing tax with an increase or a decrease, a reduction or decrease of an existing tax, or extension of an existing tax to additional territory; (d) the Section of the Revised Code authorizing the submission of the question of the tax; (e) the term of years of the tax or that it is for a continuing period of time; (f) that the tax is to be levied upon the entire territory of the School District; (g) the date of the election at which the question of the tax shall appear on the ballot; (h) that the ballot measure shall be submitted to the entire territory of the School District; (i) the tax year in which the tax will first be levied and the calendar year in which it will be first collected; and (j) each county in which the School District has territory; and

Minutes of Special Meeting  
July 24, 2023

1904

Exhibit C

WHEREAS, in accordance with Section 5705.03(B)(2), upon receipt of a certified copy of a resolution of this Board as described immediately above, the County Auditor is to certify each of the following, as applicable to the levy; (a) the total current tax valuation of the School District; (b) the number of mills for each one dollar of taxable value that is required to generate a specified amount of revenue; (c) either of the following, calculated using the tax list for the current year, and if this is not determined, the estimated amount submitted by the County Auditor to the County Budget Commission: (i) if the levy is to renew, renew and increase, renew and decrease, reduce or decrease, or extend to additional territory an existing levy that is subject to reduction under Section 319.02 of the Revised Code, the levy's estimated effective rate, calculated using the rate described in Section 5705.03(B)(2)(b) or (d), express in dollars, rounded to the nearest dollar, for each one hundred thousand dollars of the County Auditor's appraised value, or (ii) for all other levies, the levy's rate, described in Section 5705.03(B)(2)(b) or (d), expressed in dollars, rounded to the nearest dollar, for each one hundred thousand dollars of the County Auditor's appraised value; (d) the dollar amount of revenue, rounded to the nearest dollar, that would be generated by a specified number of mills for each one dollar of taxable value; and (e) an estimate of the levy's annual collections, rounded to the nearest one thousand dollars, which shall be calculated assuming that the amount of the tax list for the current year, and if this is not determined, the estimated amount submitted by the County Auditor to the County Budget Commission.

NOW THEREFORE BE IT RESOLVED by the Board of Education of the Rootstown Local School District, Portage County, Ohio, that:

Section 1. Definition. As used in this Resolution and in accordance with Section 5705.03(B)(1)(a) of the Revised Code, "mills" refers to mills for each one dollar of taxable value.

Section 2. Declaration of Necessity of Renewal of Tax Levy. This Board finds, determines and declares that (i) the amount of taxes that may be raised within the ten-mill limitation by levies on the current tax list will be insufficient to provide an adequate amount for the necessary requirements of the School District, (ii) it is necessary to levy a renewal of the 2.5-mill ad valorem property tax outside the ten-mill limitation for the purpose of general permanent improvements, including renovating, rehabilitating, adding to, furnishing, equipping, and otherwise improving school facilities and their sites, (iii) it intends to submit the question of the renewal of the tax levy to the electors of the entire territory of the School District at an election to be held on November 7, 2023, as authorized by Sections 5705.03 and 5705.21 of the Revised Code, and (iv) the School District has territory only in the County of Portage. If approved, that tax will be levied upon the entire territory of the School District for a continuing period of time, commencing in tax year 2024, for first collection in calendar year 2025.

Minutes of Special Meeting  
July 24, 2023

1905

Exhibit C

Section 3. Request for Certification. This Board requests the Portage County Auditor to certify to it the certifications set forth in Section 5705.03(B)(2) as applicable to the proposed renewal levy.

Section 4. Certification and Delivery of Resolution to County Auditor. The Treasurer is authorized and directed to deliver or cause to be delivered a certified copy of this Resolution to the Portage County Auditor.

Section 5. Compliance with Open Meeting Requirements. This Board finds and determines that all formal actions of this Board and any of its committees concerning and relating to the adoption of this Resolution were taken, and that all deliberations of this Board and any of its committees that resulted in those formal actions were held, in meetings open to the public in compliance with the law.

Section 6. Captions and Headings. The captions and headings in this Resolution are solely for convenience of reference and in no way define, limit or describe the scope or intent of any Sections, subsections, paragraphs, subparagraphs or clauses hereof.

Section 7. Effective Date. This Resolution shall be in full force and effect from and immediately upon its adoption.

Yeas: P. McEwuen, J. Curall, C. Mullaly, T. Siciliano, A. Waesch

Nays: None

Motion Carried: 5 to 0

**Reports:**

The board discussed the special meeting on July 31 and agreed to keep the meeting at 5:00 p.m to continue the discussion on facilities.

**RESOLUTION 2023-07-180**

**ADJOURNMENT**

Motion: T. Siciliano

Second: A. Waesch

To adjourn the meeting at 3:10

Yeas: T. Siciliano, A. Waesch, P. McEwuen, C. Mullaly, J. Curall

Nays: None

Motion Carried: 5 to 0

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Craig Mullaly, President

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Connie Baldwin-Guinto, Treasurer