

Special Meeting

July 18, 2025

At 7:00 A.M. Deborah Shaw called meeting to order. The meeting was held at the McDowell Education Center. Answering roll call were: Nikki Jackson and Heidi White. Also present: Superintendent Tim Williams and Treasurer Steve McAfee. Mike Agosta and Matt Kim were absent.

Adopt Agenda

A motion was offered by Heidi White to adopt the agenda as presented. Nikki Jackson seconded this motion. Upon vote call: White, aye; Jackson, aye; Shaw, aye.

Resolution to Proceed with Renewal Income Tax

A motion was offered by Heidi White to pass the following resolution:

WHEREAS, the Board at its meeting on July 14, 2025 determined that it is necessary to raise annually additional revenues of at least \$3,199,274 for the purpose of providing for the current expenses 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 1.00% per annum; and

WHEREAS, such rate is not higher than the income tax approved by the voters of the School District on March 17, 2020 for five years (the "Existing Income Tax");

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Logan Elm Local School District, Pickaway and Hocking Counties, Ohio, a majority of all of the members thereof concurring, that:

Section 1. It is hereby determined to be necessary to proceed with the proposition of levying a renewal of the Existing Income Tax on the school district income of individuals residing in the School District. Such renewal income tax shall be at the rate of 1.00% per annum, shall be for the purpose of providing for the current expenses of the School District, shall take effect and begin to be levied on January 1, 2026, and shall be levied for five years (the "Income Tax").

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

Section 3. The question of levying the Income Tax shall be submitted to all of the electors of the School District at the election to be held on November 4, 2025. The entire School District is located in Pickaway and Hocking 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 1.00% on the earned income of individuals residing in the school district be imposed by the Logan Elm Local School District, Pickaway and Hocking Counties, Ohio to renew an income tax expiring at the end of 2025, for five years, beginning January 1, 2026, for the purpose of providing for the current expenses of the School District?

	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 Pickaway County, Ohio, not later than August 6, 2025.

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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 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 action were in meetings open to the public in compliance with all legal requirements, including Ohio Revised Code Section 121.22.

Nikki Jackson seconded this motion. Upon vote call: White, aye; Jackson, aye; Shaw, aye.

Adjourn

A motion was offered by Heidi White at 7:05 A.M. to adjourn the meeting. Nikki Jackson seconded this motion.

Deborah Shaw, President

Steve McAfee, Treasurer