

The Board of Education of the Willoughby-Eastlake City School District met in special session on December 3, 2019, commencing at 7:00 p.m., in the Board of Education office in the Administration Building, 35353 Curtis Boulevard, Eastlake, Ohio, with the following members present:

Thomas Beal                      Brian Jones  
Hena Perchinske              Margaret Warner  
Amy Zuren



The notice requirements of Section 121.22 of the Revised Code and the implementing rules adopted by the Board pursuant thereto were complied with for the meeting.

Mr. Jones moved the adoption of the following Resolution:

RESOLUTION NO. B-19-94

**A RESOLUTION DECLARING THE NECESSITY OF SUBMITTING TO THE ELECTORS OF THE SCHOOL DISTRICT THE QUESTION OF LEVYING AN ADDITIONAL TAX PURSUANT TO SECTIONS 5705.194 TO 5705.197 OF THE REVISED CODE.**

WHEREAS, in accordance with Section 5705.03(B) of the Revised Code, when this Board determines that it is necessary to levy a tax outside the ten-mill limitation for any purpose authorized by the Revised Code, this Board is required to certify to the County Auditor a resolution requesting the County Auditor to certify to it the total current tax valuation of the School District and, in the context set forth below, the number of mills required to generate a specified amount of revenue; and

WHEREAS, upon receipt of a certified copy of such a resolution of this Board declaring the necessity of a tax, stating its purpose, whether it is an additional levy, a renewal or a replacement of an existing tax, or the renewal or replacement of an existing tax with an increase or a decrease, the Section or Sections of the Revised Code authorizing the submission of the question of the tax, the term of years of the tax, that the tax is to be levied upon the entire territory of the School District, the date of the election at which the question of the tax shall appear on the ballot, that the ballot measure shall be submitted to the entire territory of the School District, the tax year in which the tax will first be levied and the calendar year in which it will be first collected and each county in which the School District has territory, and requesting such certification, the County Auditor is to certify the total current tax valuation of the School District and, in the context set forth below, the number of mills required to generate the specified amount of revenue; and

WHEREAS, Section 5705.195 of the Revised Code further specifies the certification to be made by the County Auditor when a school board is pursuing a property tax levy for the purpose of providing for the emergency requirements of a school district;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Willoughby-Eastlake City School District, County of Lake, Ohio, that:

Section 1. Board Declarations. This Board finds, determines and declares that the revenue which will be raised by all tax levies which this Board is authorized to impose, when combined with state and federal revenues available to this Board, will be insufficient **to provide for the emergency requirements of the School District**, and that it is therefore necessary to levy an **additional** tax in excess of the ten-mill limitation upon the entire territory of the School District in order to raise the amount of **\$8,500,000** each year for a period of **10 years** for that purpose.

Section 2. Submission of Question to Electors. Pursuant to Sections 5705.194 to 5705.197 of the Revised Code, there shall be submitted to the electors of the entire territory of the School District (the School District has territory only in the County of Lake), at an election to be held on **March 17, 2020**, the question of levying an additional tax in excess of the ten-mill limitation on all property in the entire territory of the School District subject to taxation by this Board, in order to raise **\$8,500,000** each year, for a period of **10 years** (commencing with a levy on the tax list and duplicate for the year 2020 for first collection and distribution to the School District in calendar year 2021), for the purpose of providing for the emergency requirements of the School District, at the annual tax rate necessary to raise that amount.

Section 3. Certification and Delivery of Resolution to County Auditor. The Treasurer is directed to certify immediately a copy of this Resolution to the Lake County Auditor and the County Auditor is requested to certify the School District's total current tax valuation and the County Auditor's calculation of the annual levy, expressed in dollars and cents for each one hundred dollars of valuation, as well as in mills for each one dollar of valuation, throughout the life of the levy which will be required to produce the annual amount set forth above, which calculation shall be made in accordance with the requirements of Section 5705.195 of the Revised Code and any applicable rules, orders, or instructions of the State Tax Commissioner.

Section 4. Compliance with Open Meeting Requirements. This Board finds and determines that all formal actions of this Board and of any of its committees concerning and relating to the adoption of this Resolution were taken, and that all deliberations of this Board and of any of its committees that resulted in those formal actions were held, in meetings open to the public in compliance with the law.

Section 5. 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 6. Effective Date. This Resolution shall be in full force and effect from and immediately upon its adoption.

Mrs. Zuren seconded the motion.



Upon roll call on the adoption of the Resolution, the vote was as follows:

<u>Dr. Beal</u>	<u>yes</u>	<u>Mr. Jones</u>	<u>yes</u>
<u>Mrs. Perchinske</u>	<u>yes</u>	<u>Mrs. Zuren</u>	<u>yes</u>
<u>Mrs. Warner</u>	<u>yes</u>		

### TREASURER'S CERTIFICATION

The above is a true and correct extract from the minutes of the special meeting of the Board of Education of the Willoughby-Eastlake City School District, Ohio, held on December 3, 2019, commencing at 7:00 p.m., in the Board of Education office in the Administration Building, 35353 Curtis Boulevard, Eastlake, Ohio, showing the adoption of the resolution hereinabove set forth. Written notice of the time and place of that meeting was served personally upon, or actually received by, each Board member at least two days in advance of such meeting; and notice of the time, place and purpose(s) of that meeting, was, at least twenty-four (24) hours in advance of the time of such meeting, given to and received by all news media that had heretofore requested notification of such meetings pursuant to Section 121.22 of the Revised Code and the procedures established by the Board for that purpose.

  
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Treasurer, Board of Education  
Willoughby-Eastlake City School District,  
Ohio

Dated: December 3, 2019



Certificate of Estimated Property Tax Revenue  
To Produce a Specified Amount of Revenue

The county auditor of Lake County, Ohio, does hereby certify the following:

1. On December 4, 2019 the Board of Education of the Willoughby Eastlake City School District certified a copy of its resolution #R-19-94 adopted December 3, 2019 requesting the County Auditor to certify the current tax valuation of the subdivision and the number of mills necessary to produce \$8,500,000 of revenue, to levy a tax outside the ten-mill limitation for the purposes pursuant to Revised Code Sections 5705.194-5705.197 to be placed on the ballot at the March 17, 2020 election. Commencing tax year 2020 collection year 2021. The levy type is an additional
- 2 The estimated property tax millage required to produce the stated revenue, assuming the tax valuation of the subdivision remains constant throughout the life of the levy, is calculated to be four and ninety-four hundredths (4.94) mills for each one dollar of tax valuation, which is forty nine and four tenths (49.4) cents for each one hundred dollars of tax valuation.
3. The total tax valuation of the subdivision used in calculating the estimated property tax revenue rate is \$1,721,628,730




**LAKE COUNTY AUDITOR**  
Christopher A. Galloway, Lake County Auditor

December 4, 2019  
Date

## TREASURER'S CERTIFICATION

The above is a true and correct extract from the minutes of the regular meeting of the Board of Education of Willoughby-Eastlake City School District, Ohio, held on December 9, 2019, the time, date and place of which (as shown above) having been established at the Board's organizational session in January 2019, showing the adoption of the Resolution hereinabove set forth.

  
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Treasurer, Board of Education  
Willoughby-Eastlake City School District,  
Ohio

Dated: December 9, 2019



The Board of Education of the Willoughby-Eastlake City School District met in regular session on December 9, 2019, commencing at 7:00 p.m., in the Board of Education office in the Administration Building, 35353 Curtis Boulevard, Eastlake, Ohio, with the following members present:

Thomas Beal                      Brian Jones  
Hena Perchinske              Margaret Warner  
Amy Zuren

The notice requirements of Section 121.22 of the Revised Code and the implementing rules adopted by the Board pursuant thereto were complied with for the meeting.

Mrs. Perchinske moved the adoption of the following Resolution:

RESOLUTION NO. R-19-100

**A RESOLUTION DETERMINING TO PROCEED WITH THE SUBMISSION TO THE ELECTORS OF THE SCHOOL DISTRICT OF THE QUESTION OF AN ADDITIONAL TAX PURSUANT TO SECTIONS 5705.194 TO 5705.197 OF THE REVISED CODE.**

WHEREAS, on December 3, 2019, this Board adopted Resolution No. R-19-94, declaring it necessary to submit to the electors of the School District the question of an additional tax in excess of the ten-mill limitation, as described below, a copy of which resolution was certified to the Lake County Auditor; and

WHEREAS, on December 4, 2019, the Lake County Auditor certified that the total current tax valuation of the School District is \$1,721,628,730 and the estimated annual tax levy required throughout the life of the proposed levy to produce the annual amount of \$8,500,000 as set forth in that resolution, calculated in the manner provided by Section 5705.195 of the Revised Code, is 4.94 mills for each one dollar of valuation, which amounts to 49.4 cents for each one hundred dollars of valuation;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Willoughby-Eastlake City School District, County of Lake, Ohio, that:

Section 1. Determination to Proceed. This Board hereby determines to proceed with the submission to the electors at an election to be held on March 17, 2020, of the question of levying an additional tax in excess of the ten-mill limitation for a period of ten years (commencing with a levy on the tax list and duplicate for tax year 2020 for first collection in calendar year 2021) in order to raise the amount of \$8,500,000 each year for the purpose of providing for the emergency requirements of the School District, at the annual tax rate as is necessary to raise that amount, which rate is currently estimated by the Lake County Auditor to be 4.94 mills for each one dollar of valuation, which amounts to 49.4 cents for each one hundred dollars of valuation.

Section 2. Certification and Delivery of Materials to Board of Elections. The Treasurer be and is hereby directed to deliver or cause to be delivered (i) a certified copy of Resolution No. R-19-94, referred to in the first preamble to this Resolution, (ii) the certificate of the Lake County Auditor, referred to in the second preamble to this Resolution, and (iii) a certified copy of this Resolution, to the Lake County Board of Elections, immediately, but in any case before the close of business on Wednesday, December 18, 2019. This Board hereby requests that the Board of Elections give notice, prepare the ballots, and make other necessary arrangements for the submission of this question to the electors of the School District, all in accordance with law.

Section 3. Compliance with Open Meeting Requirements. This Board finds and determines that all formal actions of this Board and of any of its committees concerning and relating to the adoption of this Resolution were taken, and that all deliberations of this Board and of any of its committees that resulted in those formal actions were held, in meetings open to the public in compliance with the law.

Section 4. 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 5. Effective Date. This Resolution shall be in full force and effect from and immediately upon its adoption.

Mrs. Zuren seconded the motion.

Upon roll call on the adoption of the resolution, the vote was as follows:

<u>Dr. Beal</u>	<u>yes</u>	<u>Mr. Jones</u>	<u>yes</u>
<u>Mrs. Perchinske</u>	<u>yes</u>	<u>Mrs. Zuren</u>	<u>yes</u>
<u>Mrs. Warner</u>	<u>yes</u>		



**NOTICE OF ELECTION ON TAX LEVY IN  
EXCESS OF THE TEN-MILL LIMITATION**

Notice is hereby given that in pursuance of resolutions of the Board of Education of the Willoughby-Eastlake City School District, County of Lake, Ohio, adopted on December 3, 2019 and December 9, 2019, there will be submitted to a vote of the electors of said School District at an election to be held in said School District at the regular places of voting therein, on Tuesday, March 17, 2020, the question of an additional tax levy in the sum of \$8,500,000 per year for a period of ten years for the purpose of providing for the emergency requirements of the School District. If a majority of the voters voting thereon vote in favor thereof, that tax will commence in 2020, and be first due in calendar year 2021.

The estimated tax outside of the ten-mill limitation necessary to raise that annual amount as certified by the County Auditor is 4.94 mills for each one dollar of valuation, which amounts to 49.4 cents for each one hundred dollars of valuation.

The polls for said election will be open at 6:30 a.m. and will remain open until 7:30 p.m. of said day.

By order of the Board of Elections of Lake County, Ohio.

[SAMPLE; NOT FOR SIGNATURE]

Director of Elections  
County of Lake, Ohio

Dated: [SAMPLE], 2019

**INSTRUCTIONS TO PRINTER:**

Publish in one newspaper of general circulation in the County of Lake and Willoughby-Eastlake City School District once a week for two consecutive weeks on the same day of each week, the first insertion being **on or before March 3, 2020**, or as provided in Section 7.16 of the Revised Code. Such newspaper must be of general circulation within the meaning of Section 7.12 of the Revised Code.

**NOTICE TO BOARD OF ELECTIONS:**

If the Board of Elections operates and maintains a web site, then the Board of Elections must also **post this notice on its web site for 30 days prior to the election.**



**WILLOUGHBY-EASTLAKE CITY SCHOOL DISTRICT**

**PROPOSED TAX LEVY (ADDITIONAL)**

**(A majority affirmative vote is necessary for passage)**

Shall a levy be imposed by the Willoughby-Eastlake City School District for the purpose of **providing for the emergency requirements of the School District** in the sum of \$8,500,000 and a levy of taxes to be made outside of the ten-mill limitation estimated by the county auditor to average 4.94 mills for each one dollar of valuation, which amounts to 49.4 cents for each one hundred dollars of valuation, for a period of ten years, commencing in 2020, first due in 2021?

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

**NOTE REGARDING FORM OF BALLOT:**

Section 5705.197 of the Revised Code specifies the form of ballot to be used. This form has been prepared based upon those requirements.

**NOTICE TO PRINTER:**

Section 5705.197 of the Revised Code provides that "[t]he purpose for which the tax is to be levied shall be printed . . . in boldface type of at least twice the size of the type immediately surrounding it." Capital letters alone will not suffice. Please be sure that this requirement is met.