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July 11, 2017

VIA E-MAIL AND  
REGULAR U.S. MAIL

Tom Sommer, Treasurer  
Celina City School District  
585 E. Livingston Street  
Celina, Ohio 45822

Re: Income Tax Levy Resolution of the Celina City School District, County of  
Mercer, Ohio (Earned Income)

Dear Treasurer Sommer:

Enclosed is a Resolution proposing the levy of an annual tax of one percent (1.00%) for current expenses on the earned income of individuals residing in the school district and determining to proceed with submission of said levy. The levy is for five years.

Please be aware that the District is limited to two attempts per year, one of which must be the general election.

The resolution, the Tax Commissioner's certified estimate, the initial resolution and the suggested Notice of Election should be certified to the Mercer County Board of Elections on or before Wednesday, August 9, 2017. Please return a signed copy to us upon adoption.

Very truly yours,

DINSMORE & SHOHL LLP



Edward Cavezza

EC/dg  
Enclosure

The Board of Education of the Celina City School District, County of Mercer, Ohio, met in regular session at 6:00 p.m., on the 17th day of July, 2017, at the Celina Education Complex, 585 E. Livingston Street, Celina, Ohio, with the following members present:

\_\_\_\_\_ introduced the following resolution:

**CELINA CITY SCHOOL DISTRICT**

RESOLUTION NO. \_\_\_\_\_

**RESOLUTION PROPOSING THE LEVY OF AN ADDITIONAL ANNUAL TAX FOR SCHOOL DISTRICT PURPOSES ON THE EARNED INCOME OF INDIVIDUALS AND DETERMINING TO PROCEED WITH SUBMISSION OF SAID LEVY**

WHEREAS, this board of education at its meeting on the 6th day of July, 2017, by resolution duly adopted, determined the necessity of raising an additional \$3,541,000 per year for school district purposes, and further provided that application be made to the Tax Commissioner of the Ohio Department of Taxation to estimate the property tax rate that would have to be imposed by the School District in the current year to produce said additional annual amount and to estimate the income tax rate that would have had to have been in effect for the current year as a school district income tax to produce said additional annual amount; and

WHEREAS, the Tax Commissioner of the Ohio Department of Taxation has certified to this board of education that the estimated property tax rate that would have to be imposed by the School District in the current year to produce said additional annual amount is 8.15 mills and that the estimated income tax rate that would have had to have been in effect for the current year as a school district income tax to produce said additional annual amount is 1.00%;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Celina City School District:

SECTION 1. That pursuant to Section 5748.02 of the Ohio Revised Code as amended (the "Act") a levy of an additional annual tax for the purpose of current expenses on the taxable income of individuals as defined in division (E)(1)(b) of Section 5748.01 of the Ohio Revised Code is hereby proposed and it is hereby determined to proceed with the submission to the electors of the school district the question of levying for five years an income tax of one percent (1.00%) per annum on the taxable income of individuals for the purpose of current expenses at the election to be held on November 7, 2017. Said tax, if approved by the electors, shall be effective January 1, 2019.

SECTION 2. That the treasurer of this board of education be and is hereby directed to immediately certify the following to the board of elections: (a) this resolution and (b) the estimated property tax rate that would have to be imposed in the current year to produce said additional annual amount and the estimated income tax rate that would have had to have been in

effect for the current year as a school district income tax to produce said additional annual amount, as calculated and certified by the Tax Commissioner of the Ohio Department of Taxation, and to notify said board of elections to cause notice of such election to be given as required by law.

SECTION 3. That the form of ballot, upon which the question of levying said additional tax shall be submitted to the electors, shall be substantially as follows:

PROPOSED TAX LEVY

CELINA CITY SCHOOL DISTRICT

A majority affirmative vote is  
necessary for passage.

Shall an annual income tax of one percent (1.00%) on the earned income of individuals residing in the school district be imposed by the Celina City School District, for five years, beginning January 1, 2019, **FOR THE PURPOSE OF CURRENT EXPENSES?**

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

SECTION 4. That it is found and determined that all formal actions of this board of education concerning and relating to the adoption of this resolution were adopted in an open meeting of this board of education; and that all deliberations of this board of education 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 Section 121.22 of the Ohio Revised Code.

\_\_\_\_\_ seconded the motion and the roll being called upon the question of adoption of the resolution, the vote resulted as follows:

AYE:

NAY:

ADOPTED this 17th day of July, 2017.

\_\_\_\_\_  
Treasurer

**CERTIFICATE**

The undersigned hereby certifies that the text of the foregoing resolution is taken and copied from the record of proceedings of a meeting of the Board of Education of the Celina City School District, held on July 17, 2017. The undersigned further certifies that the same has been compared by me with said record and it is a true and correct copy thereof, together with a true and correct copy of excerpts from the minutes of said meeting to the extent pertinent to the consideration and adoption of said resolution.

The undersigned further certifies that a true copy of said resolution and a copy of the Tax Commissioner's Certificate were filed with the board of elections on the \_\_\_\_ day of July, 2017, pursuant to and in full compliance with Section 5748.02 of the Ohio Revised Code.

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Treasurer

**RECEIPT**

The undersigned hereby acknowledges receipt this day of a certified copy of the foregoing resolution and a copy of the Tax Commissioner's Certificate.

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Director of Elections  
Mercer County, Ohio

Dated: July \_\_\_\_, 2017

11414312

**NOTICE OF ELECTION**

Notice is hereby given that pursuant to a resolution adopted by the Board of Education of the Celina City School District, County of Mercer, Ohio, on the 17th day of July, 2017, there will be submitted to the qualified electors of said school district at an election to be held on November 7, 2017, at the regular places of voting therein, the question of levying an additional annual income tax of one percent (1.00%) per annum on the earned income of individuals residing in the school district for five years to provide annual proceeds of \$3,541,000 for the benefit of the Celina City School District, for the purpose of current expenses.

The polls will be open from \_\_\_ a.m. to \_\_\_ p.m. on said date.

BY ORDER OF THE BOARD OF ELECTIONS  
OF THE COUNTY OF MERCER

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Director

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**NOTE:** This notice should be published in a newspaper of general circulation in the district, once each week for two (2) consecutive weeks prior to the election.



# Department of Taxation

Tax Analysis Division  
30 E Broad St, 22<sup>nd</sup> Floor  
Columbus, OH 43215  
614.466.3960, Fax 206.309.0360  
<http://tax.ohio.gov>

July 6, 2017

Thomas S Sommer, Treasurer  
Celina City School District  
585 E Livingston St  
Celina, OH 45822

Dear School District Treasurer;

This certification, valid for **November 7, 2017 general election**, is in response to your school board's resolution dated July 6, 2017, generating \$3,541,000 in school district income tax (for tax year 2017 as required by law) and reducing property tax millage by 0.00 mills. The resolution states that the tax to be considered will be assessed on the tax base as specified in the resolution pursuant to ORC 5748.01 (E)(1)(b). The income tax rate, the equivalent property tax millage and the corresponding total effective property tax rate reduction for each class of property are listed below for the Celina City School District.

<b>School District Income Tax Rate:</b>	<b>1.0691%</b>
<b>Rate to be Certified to the Board of Elections:</b>	<b>1.00% *</b>
<b>Equivalent Property Tax Millage:</b>	<b>8.15 (2015 valuation)</b>
<b>Total Effective Tax Rate Reduction:</b>	
<b>Class I</b>	<b>0.00</b>
<b>Class II</b>	<b>0.00</b>

\* Since this rate is lower than the rate calculated above, your district may actually receive less money than was requested. This rate is rounded to the nearest one fourth of one percent as prescribed under statute.

The school district income tax rate reflects our estimates of economic conditions through tax year 2017 and how those might affect the taxable income at the school district level. Any variations in the conditions, whether on statewide or local levels, could alter the actual dollar yield from this income tax rate.

The total effective tax rate reduction indicates the amount that the property tax millage rate would be reduced beginning in tax year 2017, if such a reduction were proposed. It would first affect your property tax receipts in January 2018. NOTE: If a property tax reduction is placed on the ballot, the school district income tax must be for a continuing time period and limited to the purpose of current expenses.

If there are any questions or concerns about this certification, feel free to contact the Tax Analysis Division at (614) 466-3960.

Gregory Siegfried, Tax Executive  
GMS/rb