

**BOARD OF EDUCATION
BIG WALNUT LOCAL SCHOOL DISTRICT
DELAWARE COUNTY, OHIO**

The Board of Education (the "Board") of the Big Walnut Local School District, Delaware County, Ohio (the "School District"), met in regular session on November 14, 2019, at 6:30 p.m., at the Big Walnut Administrative Office, 110 Tippet Court, Sunbury, Ohio 43074, with the following members present:

M____. _____ introduced the following resolution and moved its passage:

**RESOLUTION DECLARING INTENT TO PROCEED WITH
ELECTION OF THE QUESTION OF SUBSTITUTION
OF AN EMERGENCY TAX LEVY**

(Ohio Revised Code Section 5705.199)

WHEREAS, on October 17, 2019, the Board passed a resolution (the "Resolution of Necessity") declaring the necessity, in order to provide for the necessary requirements of the School District, to substitute for all of an existing emergency tax levy, which is a tax in excess of the ten-mill limitation, to raise an initial amount of \$4,900,000 in the first year said levy is in effect, for a continuing period of time; and

WHEREAS, the Delaware County Auditor has certified to the Board that an estimated annual levy of 5.45 mills for each one dollar of valuation, which is \$0.545 for each one hundred dollars of valuation, will be required to produce the annual amount set forth in the Resolution of Necessity;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Big Walnut Local School District, Delaware County, Ohio, not less than two-thirds of the members thereof concurring, that:

Section 1. The Board desires to proceed with the submission of the question of such substitute levy (the "Levy") to the electors of the School District.

Section 2. The question of the Levy shall be submitted to the electors of the School District at the election to be held on March 17, 2020 (the "Election Date").

Section 3. The form of the ballot to be used at said election shall be substantially as follows:

Shall a levy substituting for an existing levy be imposed by the Big Walnut Local School District for the purpose of providing for the necessary requirements of the school district in the initial sum of \$4,900,000, and a levy of taxes be made outside of the ten-mill limitation estimated by the county auditor to require 5.45 mills for each one dollar of valuation, which amounts \$0.545 for each one hundred dollars of valuation for the initial year of the tax, for a continuing period of time, commencing in 2020, first due in calendar year 2021, with the sum of such tax to increase only if and as new land or real property improvements not previously taxed by the school district are added to its tax list?

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

Section 4. The Treasurer of the Board is hereby directed and shall certify, not later than December 18, 2019 (which date is not less than 90 days prior to the Election Date), to the Delaware County Board of Elections a copy of the Resolution of Necessity and a copy of this Resolution together with the amount of the average tax levy expressed in dollars and cents for each one hundred dollars of valuation, as well as in mills for each one dollar of valuation, as estimated by the Delaware County Auditor.

Section 5. The Treasurer of the Board is hereby directed and shall simultaneously certify to the Delaware County Board of Elections, that the Levy will run for a continuing period of time, and that the Levy will include a levy on the 2020 tax list (2021 collection year) if approved by a majority of the electors voting thereon.

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 taken 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.

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M____ seconded the motion and, after discussion, a roll call vote was taken and the results were:

Ayes: _____

Nays: _____

The Resolution passed.

Passed: November 14, 2019

BOARD OF EDUCATION
BIG WALNUT LOCAL SCHOOL DISTRICT
DELAWARE COUNTY, OHIO

Attest: _____
Treasurer

By: _____
President

CERTIFICATE

The undersigned Treasurer of the Board of Education of the Big Walnut Local School District, Delaware County, Ohio hereby certifies that the foregoing is a true copy of a resolution duly passed by the Board of Education of said School District on November 14, 2019, and that a true copy was certified to the Board of Elections of Delaware County, Ohio.

Treasurer, Board of Education
Big Walnut Local School District
Delaware County, Ohio

RECEIPT OF BOARD OF ELECTIONS
(Substitute Emergency Levy)

The undersigned, being the Director of Elections of Delaware County, Ohio, does hereby acknowledge receipt of the following documents from the Big Walnut Local School District, Delaware County, Ohio (the "School District"):

1. A certified copy of a resolution passed by the Board of Education of the School District on October 17, 2019 (the "Resolution of Necessity") determining the necessity of levying a substitute emergency tax levy in the amount of \$4,900,000 for a continuing period of time, and to submit the same to the electors at the election to be held on March 17, 2020. Said substitute emergency tax levy shall include a levy on the 2020 tax list and duplicate (2021 collection year) if approved by a majority of the electors voting thereon.

2. A certificate of the County Auditor of Delaware County, Ohio, dated _____, 2019 as to the average annual tax levy required to produce the annual amount set forth in the Resolution of Necessity.

3. A certified copy of a resolution passed by such Board of Education on November 14, 2019, determining to proceed with the election on the question of a substitute emergency tax levy.

Dated: _____, 2019

Director of Elections
Delaware County, Ohio

Certificate of Estimated Property Tax Millage Rate

Use this form when a taxing authority certifies an amount of revenue and requests the millage rate required to produce that revenue. Do not use this form for bond levies. Use form DTE 130 for all bonds.

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

1. On October 18, 2019, the taxing authority of the Big Walnut Local School District (political subdivision name) certified a copy of its resolution or ordinance adopted October 17, 2019, requesting the county auditor to certify the current tax valuation of the subdivision and the number of mills necessary to produce \$ 5,326,318 of revenue, to levy a tax outside the 10-mill limitation for necessary requirement purposes pursuant to Ohio Revised Code section 5705.199, to be placed on the ballot at the March 17, 2020, election. The levy type is a substitute.
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 five and forty five hundredths (5 . 45) mills for each \$1 of tax valuation, which is fifty four and a half cents (\$ 0.545) for each \$100 of tax valuation.
3. The total tax valuation of the subdivision used in calculating the estimated property tax millage rate is \$ 977,271,300.


Auditor's signature

11/7/2019
Date

Instructions

1. "Total tax valuation" includes the taxable value of all real property in the subdivision as indicated on the tax list most recently certified for collection and estimates of the taxable value of personal and public utility personal property for the first year the levy will be collected as set forth on the worksheets prescribed in conjunction with this form. If the subdivision is located in more than one county, the home county auditor (where the greatest taxable value of the subdivision is located) shall obtain the assistance of the other county auditors to establish the total tax valuation of the subdivision.
2. For purposes of this certification, "subdivision" includes any agency, board, commission or other authority authorized to request a taxing authority to submit a tax levy on its behalf.
3. "Levy type" includes the following: 1) additional, 2) renewal, 3) renewal with an increase, 4) renewal with a decrease, 5) replacement, 6) replacement with an increase, 7) replacement with a decrease levies and 8) substitute levies.
4. For purposes of this certification, we suggest you round the millage to the nearest tenth (0.1) of a mill. This ensures that whole cents will be presented here and on the ballot.
5. Please file this certificate with the subdivision as soon as possible, so the taxing authority can pass a resolution to proceed not later than 90 days before the election.