

\_\_\_\_\_ moved the adoption of the following resolution:

PIONEER JOINT VOCATIONAL SCHOOL DISTRICT

**RESOLUTION NO. 10-14**

RESOLUTION DECLARING IT NECESSARY TO LEVY A  
REPLACEMENT TAX AND REQUESTING THE COUNTY  
AUDITOR TO CERTIFY MATTERS IN CONNECTION WITH A  
PROPOSED TAX LEVY

BE IT RESOLVED by the Board of Education of the School District.

SECTION 1. That it is hereby declared that the amount of taxes which may be raised in this School District within the ten-mill limitation by levies on the current tax duplicate will be insufficient to provide an adequate amount for the necessary requirements of this School District.

SECTION 2. That pursuant to the provisions of Section 5705.192 of the Ohio Revised Code, it is necessary that a replacement tax be levied in excess of the ten-mill limitation for the benefit of this School District for the purpose of current expenses at a rate not exceeding one and sixty-eight hundredths (1.68) mills for each one dollar (\$1.00) of valuation for a continuing period of time. Said tax is proposed to replace two existing .84 mill levies for said purpose authorized by a majority of the electors of the School District voting on said propositions, each such levy having been reduced to .84 mill levies by a decision of the State of Ohio Department of Taxation Board of Tax Appeals, dated April 30, 1975.

Both levies were originally one mill levies, authorized for the first time in 1966 and 1970, respectively (the "1966 Levy" and the "1970 Levy"). The 1966 Levy was authorized for a period of 10 years, and in November 1976 was replaced by a levy for a continuing period of time. The 1970 Levy was authorized for a continuing period of time.

SECTION 3. That the question of the adoption of said replacement tax levy shall be submitted to the electors of the School District at the election to be held on November 4, 2014. If approved by the electors, said replacement tax levy shall first be placed upon the 2014 tax list and duplicate, for first collection in calendar year 2015.

SECTION 4. That pursuant to Section 5705.03 of the Ohio Revised Code, the County Auditor is hereby requested to certify to this board of education the total current tax valuation of this School District and the dollar amount of revenue that would be generated by the number of mills specified in Section 2 hereof, and the treasurer of this board of education be and is hereby directed to certify forthwith a copy of this resolution to the County Auditor at least one hundred

(100) days prior to said election as required by law so that said County Auditor may certify such matters in accordance with Section 5705.03 of the Ohio Revised Code.

SECTION 5. 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, and the rules of this board of education adopted in accordance therewith.

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

VOTE: YEA:

NAY:

ADOPTED this 16<sup>th</sup> day of June, 2014.

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Treasurer