100529

Barberton Board of Education

Special Meeting July 15, 2026 Administration Building

President Thomas Harnden called the meeting to order at 5:30 p.m.

Roll Call

MEMBERS PRESENT: Pat Boyle, Thomas Harnden, Brenda Rickenbacker, Jason Slater and Cindy Sutton

The Pledge of Allegiance was recited.

Agenda– Mr. Thomas Harnden, President

(223/2026) MOTION was made by **Slater** second by **Boyle** to approve the Special Meeting agenda for July 15, 2026.

Ayes 5 Boyle, Harnden, Rickenbacker, Slater and Sutton
MOTION CARRIED. 5-0

Board Business– Mr. Thomas Harnden

Consideration of School District Earned Income Tax Rate and Resolution to Submit the Question to the Electors.

At its June 25, 2026 meeting, the Board of Education approved a resolution declaring the necessity of raising additional revenue for school district purposes and reducing property tax millage by zero mills. The District subsequently received certifications from the Ohio Department of Taxation for three potential school district earned income tax rates for the November 3, 2026 election.

The Board will consider the following three options:

A.	0.75%	$3,540,183.00	6.53 mills
B.	1.00%	$4,736,135.00	8.73 mills
C.	1.25%	$5,932,087.00	10.94 mills

The Board of Education will consider and act upon one of the following resolutions:

Option A - 0.75%

To approve **A RESOLUTION DETERMINING TO SUBMIT TO THE ELECTORS OF THE SCHOOL DISTRICT THE QUESTION OF A 0.75% SCHOOL DISTRICT INCOME TAX ON THE EARNED INCOME OF INDIVIDUALS RESIDING IN THE SCHOOL DISTRICT.**

WHEREAS, on June 25, 2026, this Board adopted Resolution No. 192/2026 pursuant to Section 5748.02 of the Revised Code requesting the State Tax Commissioner to estimate and certify to it both (i) the property tax rate that would have to be imposed in the current year and (ii) the school district income tax rate that would have had to have been in effect for the current year to produce

an amount equivalent to $3,540,183 annually, a certified copy of which resolution was delivered to the State Tax Commissioner; and

WHEREAS, on June 30, 2026, the State Tax Commissioner certified that a school district income tax rate of 0.7778% (using the tax base specified in Resolution No. 192/2026 and this Resolution) or a property tax rate of 6.53 mills (using 2025 valuation) would be required to produce that amount; and

WHEREAS, this Board is now authorized, pursuant to Section 5748.02(B) of the Revised Code, to adopt a resolution proposing an annual tax for School District purposes on taxable income as defined in Section 5748.01(E)(2) of the Revised Code, at the rate set forth in the State Tax Commissioner's certification rounded to the nearest one-fourth of one percent;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Barberton City School District, County of Summit, State of Ohio, that:

Section 1. Board Declarations. This Board finds, determines and confirms that the amount of taxes that may be raised 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 the School District, and that additional moneys will be required for that purpose, and that it is necessary to levy an annual school district income tax on taxable income as defined in Section 5748.01(E)(2) of the Revised Code, at the rate of seventy-five hundredths percent (0.75%), for the purpose of current expenses, for 5 years.

Section 2. Determination to Submit. Pursuant to Chapter 5748 of the Revised Code, the question of imposing an annual school district income tax at the rate of 0.75% on taxable income as defined in Section 5748.01(E)(2) of the Revised Code, for the purpose of current expenses, to take effect on January 1, 2027, and run for 5 years, shall be submitted to the electors of the School District at the election to be held on November 3, 2026.

Section 3. Certification and Delivery of Resolution. The Treasurer is directed to deliver or cause to be delivered immediately, and in any case before the close of business on Wednesday, August 5, 2026, a certified copy of this Resolution to the Summit County Board of Elections.

Section 4. Certification and Delivery of Resolution to State Tax Commissioner. The Treasurer of this Board is authorized and directed to deliver or cause to be delivered a certified copy of this Resolution, in the form delivered to the Summit County Board of Elections as described in Section 3, to the State Tax Commissioner.

Section 5. Ballot Form and Notice of Election. The Treasurer of this Board is authorized and directed to cooperate with the Summit County Board of Elections, as requested, in the preparation of appropriate forms of ballot and notice of election, and the publication and other dissemination of the notice of election, as provided by law

Section 6. 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 7. 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 8. Effective Date. This Resolution shall be in full force and effect from and immediately upon its adoption.

Option B - 1.00%

To approve **A RESOLUTION DETERMINING TO SUBMIT TO THE ELECTORS OF THE SCHOOL DISTRICT THE QUESTION OF A 1.00% SCHOOL DISTRICT INCOME TAX ON THE EARNED INCOME OF INDIVIDUALS RESIDING IN THE SCHOOL DISTRICT.**

WHEREAS, on June 25, 2026, this Board adopted Resolution No. 193/2026 pursuant to Section 5748.02 of the Revised Code requesting the State Tax Commissioner to estimate and certify to it both (i) the property tax rate that would have to be imposed in the current year and (ii) the school district income tax rate that would have had to have been in effect for the current year to produce an amount equivalent to $4,736,135 annually, a certified copy of which resolution was delivered to the State Tax Commissioner; and

WHEREAS, on June 30, 2026, the State Tax Commissioner certified that a school district income tax rate of 1.0371% (using the tax base specified in Resolution No. 193/2026 and this Resolution) or a property tax rate of 8.73 mills (using 2025 valuation) would be required to produce that amount; and

WHEREAS, this Board is now authorized, pursuant to Section 5748.02(B) of the Revised Code, to adopt a resolution proposing an annual tax for School District purposes on taxable income as defined in Section 5748.01(E)(2) of the Revised Code, at the rate set forth in the State Tax Commissioner's certification rounded to the nearest one-fourth of one percent;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Barberton City School District, County of Summit, State of Ohio, that:

Section 1. Board Declarations. This Board finds, determines and confirms that the amount of taxes that may be raised 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 the School District, and that additional moneys will be required for that purpose, and that it is necessary to levy an annual school district income tax on taxable income as defined in Section 5748.01(E)(2)

of the Revised Code, at the rate of one percent (1.00%), for the purpose of current expenses, for 5 years.

Section 2. Determination to Submit. Pursuant to Chapter 5748 of the Revised Code, the question of imposing an annual school district income tax at the rate of 1.00% on taxable income as defined in Section 5748.01(E)(2) of the Revised Code, for the purpose of current expenses, to take effect on January 1, 2027, and run for 5 years, shall be submitted to the electors of the School District at the election to be held on November 3, 2026.

Section 3. Certification and Delivery of Resolution. The Treasurer is directed to deliver or cause to be delivered immediately, and in any case before the close of business on Wednesday, August 5, 2026, a certified copy of this Resolution to the Summit County Board of Elections.

Section 4. Certification and Delivery of Resolution to State Tax Commissioner. The Treasurer of this Board is authorized and directed to deliver or cause to be delivered a certified copy of this Resolution, in the form delivered to the Summit County Board of Elections as described in Section 3, to the State Tax Commissioner.

Section 5. Ballot Form and Notice of Election. The Treasurer of this Board is authorized and directed to cooperate with the Summit County Board of Elections, as requested, in the preparation of appropriate forms of ballot and notice of election, and the publication and other dissemination of the notice of election, as provided by law

Section 6. 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 7. 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 8. Effective Date. This Resolution shall be in full force and effect from and immediately upon its adoption

Option C - 1.25%

To approve **A RESOLUTION DETERMINING TO SUBMIT TO THE ELECTORS OF THE SCHOOL DISTRICT THE QUESTION OF A 1.25% SCHOOL DISTRICT INCOME TAX ON THE EARNED INCOME OF INDIVIDUALS RESIDING IN THE SCHOOL DISTRICT.**

WHEREAS, on June 25, 2026, this Board adopted Resolution No. 194/2026 pursuant to Section 5748.02 of the Revised Code requesting the State Tax Commissioner to estimate and certify to it

both (i) the property tax rate that would have to be imposed in the current year and (ii) the school district income tax rate that would have had to have been in effect for the current year to produce an amount equivalent to $5,932,087 annually, a certified copy of which resolution was delivered to the State Tax Commissioner; and

WHEREAS, on June 30, 2026, the State Tax Commissioner certified that a school district income tax rate of 1.2964% (using the tax base specified in Resolution No. 194/2026 and this Resolution) or a property tax rate of 10.94 mills (using 2025 valuation) would be required to produce that amount; and

WHEREAS, this Board is now authorized, pursuant to Section 5748.02(B) of the Revised Code, to adopt a resolution proposing an annual tax for School District purposes on taxable income as defined in Section 5748.01(E)(2) of the Revised Code, at the rate set forth in the State Tax Commissioner's certification rounded to the nearest one-fourth of one percent;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Barberton City School District, County of Summit, State of Ohio, that:

Section 1. Board Declarations. This Board finds, determines and confirms that the amount of taxes that may be raised 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 the School District, and that additional moneys will be required for that purpose, and that it is necessary to levy an annual school district income tax on taxable income as defined in Section 5748.01(E)(2) of the Revised Code, at the rate of one and twenty-five hundredths percent (1.25%), for the purpose of current expenses, for 5 years.

Section 2. Determination to Submit. Pursuant to Chapter 5748 of the Revised Code, the question of imposing an annual school district income tax at the rate of 1.25% on taxable income as defined in Section 5748.01(E)(2) of the Revised Code, for the purpose of current expenses, to take effect on January 1, 2027, and run for 5 years, shall be submitted to the electors of the School District at the election to be held on November 3, 2026.

Section 3. Certification and Delivery of Resolution. The Treasurer is directed to deliver or cause to be delivered immediately, and in any case before the close of business on Wednesday, August 5, 2026, a certified copy of this Resolution to the Summit County Board of Elections.

Section 4. Certification and Delivery of Resolution to State Tax Commissioner. The Treasurer of this Board is authorized and directed to deliver or cause to be delivered a certified copy of this Resolution, in the form delivered to the Summit County Board of Elections as described in Section 3, to the State Tax Commissioner.

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Section 6. 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 7. 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 8. Effective Date. This Resolution shall be in full force and effect from and immediately upon its adoption.

(224/2026) MOTION was made by **Slater** second by **Rickenbacker** to approve Option B, **A RESOLUTION DETERMINING TO SUBMIT TO THE ELECTORS OF THE SCHOOL DISTRICT THE QUESTION OF A 1.00% SCHOOL DISTRICT INCOME TAX ON THE EARNED INCOME OF INDIVIDUALS RESIDING IN THE SCHOOL DISTRICT.**

Ayes 5 Harnden, Rickenbacker, Slater, Sutton and Boyle
MOTION CARRIED. 5-0

Adjournment

(225/2026) MOTION was made by **Boyle** second by **Rickenbacker** to adjourn the meeting at 5:41 p.m.

Ayes 5 Rickenbacker, Slater, Sutton, Boyle and Harnden
MOTION CARRIED. 5-0

Thomas Harnden, President

Cindy Sutton, Treasurer Pro Temp