

**INDIAN HILL EXEMPTED VILLAGE SCHOOL DISTRICT**

**MINUTES**

**Regular Meeting of May 27, 2015**

A special meeting of the Indian Hill Exempted Village School District was held on Wednesday May 27, 2015, at 5:00 p.m., in the Indian Hill Elementary School Multipurpose Room, 6100 Drake Road, Cincinnati, Ohio 45243 in accordance with notices sent to each member. Roll call showed the following members as present:

Dr. Hooker  
Mr. Lutz

Mrs. Johnston  
Mr. Sharp

Mrs. Lewis

Also present were Dr. Miles, Mrs. Toth, Mark Ault, Fred Sanborn, Janet Dieman, Mary Siegel, Tom Butt, John Abraham, Dan and Pat Shannon, Don Stolper, Bill Sloneker, Mark and Marcia Longenecker, Gail and Phil Trickey, Adam Duderstadt, John Shields, Garen Wisner, Bob Vieson, Anne Kuhn, Mark Richardson, Katie Dillenburger, Julie Pfeiffer, Steve Seeger, Terry Mullenax, Andrea Brady, Forrest Sellers, and others.

**EXECUTIVE SESSION (051520)** Mrs. Lewis moved, seconded by Mr. Lutz, to go into Executive Session at 5:00 p.m. to discuss pending litigation. Roll call vote was as follows:

Dr. Hooker, aye  
Mr. Lutz, aye

Mrs. Johnston, aye  
Mr. Sharp, aye

Mrs. Lewis, aye

The Board recessed its special meeting at 5:30 p.m. to hold a Public Hearing to consider the conversion of one and twenty-five hundredths (1.25) Inside Mills from Permanent Improvement to Current Expense.

**RECESS – (051521)** Mrs. Lewis moved, seconded by Mr. Lutz, to recess the Special Board meeting of May 27, 2015 until the completion of the Public Hearing on the Conversion of Inside Millage (1.25 inside mills) from Permanent Improvements for Current Expense.

Roll call vote was as follows:

Dr. Hooker, aye  
Mr. Lutz, aye

Mrs. Johnston, aye  
Mr. Sharp, aye

Mrs. Lewis, aye

**PUBLIC HEARING:** During the Public Hearing, Mrs. Lewis provided significant detail about the Board's intention to comply with the Ohio Supreme Court ruling of December 2, 2014. The Board proposes to submit a Tax Budget for the fiscal year beginning July 1, 2015 which requests the Hamilton County Budget Commission (and the State Department of Taxation) to convert 1.25 inside mills currently collected for Permanent Improvements to be collected for Current Expenses and to recalibrate or reset the effective tax rate on (current expense) outside mills as if the original December 2009 Board of Education tax resolution had never been passed. It was clarified that this adjustment may result in a tax increase for collection year 2016, especially considering the Board's resolution on December 8, 2014 which requested the Budget Commission to approve an amended FY2015 Tax Budget which refrained from collecting 1.25 inside mills for permanent improvements for one year.

**PLEDGE OF ALLEGIANCE** – Dr. Miles led those in attendance in reciting the Pledge of Allegiance.

**ADOPTION OF SPECIAL MEETING AGENDA (051522)** Mrs. Johnston moved, seconded by Mrs. Lewis, to adopt the agenda of the special meeting of the Indian Hill Board of Education, as amended, to include employment recommendations for Kristi Otten, and Peggy Markiewicz; approval of various supplemental contracts and tuition reimbursements; accept the resignation for retirement of Mary Jo Metcalf, approval of several overnight field trips; and approval to pay invoices. All members present voted aye. Motion carried.

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**PERSONNEL ACTIONS (051523)** Dr. Hooker moved, seconded by Mrs. Johnston, to approve the following personnel matters as recommended by the Superintendent:

**A. Employment Contracts – beginning 2015-16 year**

Employee Name	Bldg/Assignment	% Contract	2015-16 Salary
Kristi Otten	HS/Assistant Principal	100	\$92,000
Peggy Markiewitz	MS/Health Specialist	100	\$21.34/hr

**B. Approval of Supplemental/Personal Service Contracts – 2014-15 year**

EMPLOYEE	CONT	BLD	CONTRACT POSITION/DUTY	RATE	AMOUNT
Jacobs, Brittany	PSC	DST	Tutor, Home Instruction, not to exceed 7 hrs	\$35/hr	\$245.00
Faust, Annie	PSC	HS	Marching Band Winter Guard Choreography & Design		\$500.00

**C. Retirements/Resignations**

Last Name	First Name	Assignment	Building	Effective Date
Metcalf	Mary Jo	Bus Driver	Transportation	May 28, 2015

**D. Tuition Reimbursements**

EMPLOYEE	COURSE	COLLEGE	TUITIO N
Erin Lesseuer	English Language Learners & Common Core	Ashland University	\$280.00
Heather Hardesty	Core Six	Ashland University	\$350.00
Heather Koester	Austism & Asperger's Disorder	Ashland University	\$395.00
Lauren Lux	Talented Characterics & Strategies	Xaiver University	\$335.00
Nicolette Downey	The Vietnam War – History	University of La Verne	\$345.00

Roll call vote was as follows:

Dr. Hooker, aye  
Mr. Lutz, aye

Mrs. Johnston, aye  
Mr. Sharp, aye

Mrs. Lewis, aye

**RESOLUTION DECLARING INTENT TO CONVERT ONE AND TWENTY FIVE HUNDREDTHS (1.25) INSIDE MILLS FROM PERMANENT IMPROVEMENT TO CURRENT EXPENSE (051524)** Dr. Hooker moved to adopt the following resolution.

WHEREAS, on December 15, 2009, the Board of Education of the Indian Hill Exempted Village School District, County of Hamilton, Ohio (the "Board of Education") passed a resolution converting one and twenty-five hundredths (1.25) mills of the property tax then being levied by the Board of Education within the ten-mill limitation, as defined in Section 5705.02 of the Ohio Revised Code (the "Ten-Mill Limitation") for current expenses, to one and twenty-five hundredths (1.25) mills to be levied for permanent improvements, for a continuing period of time;

WHEREAS, on December 2, 2014 the Ohio Supreme Court (the "Court") issued its Opinion in Case number: 2014-Ohio-5218, wherein the Court reversed the decision of the Board of Tax Appeals ("BTA") and remanded to the BTA to issue an order modifying the action of the Hamilton County Budget Commission consistent with the Opinion;

WHEREAS, the Board of Education requested the Ohio Department of Tax Equalization to provide the Board with effective rates of taxation had the Board not implemented its December 2009 Resolution;

WHEREAS, the Board of Education is currently evaluating the Opinion as it relates to prior tax years where taxes have been collected and has analyzed the Opinion as it relates to the Tax Budget for the fiscal year beginning July 1, 2015 (Tax Budget);

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WHEREAS, the Board of Education has held a public hearing on the proposal to convert such inside millage.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Education:

SECTION 1: That this Board of Education hereby converts one and twenty-five hundredths (1.25) mills of property taxes now being levied for permanent improvements to a levy of one and twenty-five hundredths (1.25) mills for current expenses within the Ten-Mill Limitation for a continuing period of time commencing with tax year 2015.

SECTION 2: That the Treasurer of the Board of Education is hereby directed to deliver a copy of this resolution to the County Auditor of Hamilton County.

SECTION 3: That the Treasurer of the Board of Education is authorized and directed to take all necessary actions on behalf of the Board of Education to implement this resolution.

SECTION 4: That it is found and determined that all formal actions of the Board of Education concerning and relating to the adoption of this resolution were adopted in an open meeting of the Board of Education, and that all deliberations of the 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.

SECTION 5. That this resolution shall take effect immediately upon its adoption.

Mrs. Johnston seconded the motion, and the roll being called upon the question of adoption of the resolution, the vote resulted as follows:

Dr. Hooker, aye  
Mr. Lutz, aye

Mrs. Johnston, aye  
Mr. Sharp, aye

Mrs. Lewis, aye

**RESOLUTION TO ADOPT FY2016 TAX BUDGET (051525)** Dr. Hooker moved, to adopt the following resolution.

WHEREAS, on December 15, 2009, the Board of Education of the Indian Hill Exempted Village School District, County of Hamilton, Ohio (the "Board of Education") passed a resolution converting one and twenty-five hundredths (1.25) mills of the property tax then being levied by the Board of Education within the ten-mill limitation, as defined in Section 5705.02 of the Ohio Revised Code (the "Ten-Mill Limitation") for current expenses, to one and twenty-five hundredths (1.25) mills to be levied for permanent improvements, for a continuing period of time;

WHEREAS, on December 2, 2014 the Ohio Supreme Court (the "Court") issued its opinion in Case number: 2014-Ohio-5218, wherein the Court determined that "the increased effective rate of taxation under the outside mills raised revenue and increased taxes overall, and our holding is that *that increased revenue* had to correlate to *current expenditures*, rather than constituting excess revenue for the district;" and

WHEREAS, the Court reversed the decision of the Board of Tax Appeals ("BTA") and remanded to the BTA to issue an order modifying the action of the Hamilton County Budget Commission consistent with the Opinion;

WHEREAS, after the Court's decision, the Board requested the Ohio Department of Tax Equalization to provide the Board with effective rates of taxation had the Board not implement its December 2009 Resolution; and

WHEREAS, on or about January 30, 2015, the Ohio Department of Tax Equalization provided this information to the Board; and

WHEREAS, the Board of Education desires to effectuate the Court's decision in its current tax budget for the 2015 tax year as shown in the Tax Budget for the fiscal year beginning July 1, 2015 (Tax Budget), attached hereto; and

WHEREAS, the Board of Education has held a public hearing on the proposed Tax Budget attached hereto.

**RESOLUTION TO ADOPT FY2016 TAX BUDGET (051525) - continued**

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NOW, THEREFORE, BE IT RESOLVED, by the Board of Education:

SECTION 1: That this Board of Education hereby approves the Tax Budget attached hereto.

SECTION 2: That the Treasurer of the Board of Education is hereby directed to deliver a copy of this resolution to the County Auditor of Hamilton County.

SECTION 3: That the Treasurer of the Board of Education is authorized and directed to take all necessary actions on behalf of the Board of Education to implement this resolution.

SECTION 4: That it is found and determined that all formal actions of the Board of Education concerning and relating to the adoption of this resolution were adopted in an open meeting of the Board of Education, and that all deliberations of the 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.

SECTION 5. That this resolution shall take effect immediately upon its adoption.

Mrs. Johnston seconded the motion, and the roll being called upon the question of adoption of the resolution, the vote resulted as follows:

Dr. Hooker, aye  
Mr. Lutz, aye

Mrs. Johnston, aye  
Mr. Sharp, aye

Mrs. Lewis, aye

**APPROVAL TO PAY INVOICES (051526)** Mrs. Lewis moved, seconded by Dr. Hooker, to approve the following invoices prior to payment in accordance with Section 5705.41 (D)(1):

<b>VENDOR</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT</b>
Advanced Placement Exams	AP Exams	\$73,650.00

Roll call vote was as follows:

Dr. Hooker, aye  
Mr. Lutz, aye

Mrs. Johnston, aye  
Mr. Sharp, aye

Mrs. Lewis, aye

**COMMITTEE REPORTS** – None.

**PUBLIC COMMENTARY**

Mr. John Bucci, Stone Snail Lane, appreciated all that was discussed this evening and suggested a PowerPoint on the Budget Process be developed and posted on the District website.

**ADJOURNMENT (051527)** Mrs. Lewis moved, seconded by Dr. Hooker, to adjourn the May 27, 2015 special meeting of the Indian Hill Board of Education at 7:40 p.m. Roll call vote was as follows:

Dr. Hooker, aye  
Mr. Lutz, aye

Mrs. Johnston, aye  
Mr. Sharp, aye

Mrs. Lewis, aye

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**Board President**

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**Treasurer**