

Board of Education Meeting Minutes  
January 23, 2017

The Board of Education met in regular session at 6:00 pm in the Glenwood Community Room.

President Pochard called the meeting to order. Present were Mr. Aldrich, Mrs. Dysinger, Mr. Pochard, Mrs. Robertson, Dr. Siebenaler Wilson, Treasurer Mr. Barnhart, Assistant Superintendent Mr. Roth, and Superintendent Mr. Kurt.

**CELEBRATIONS**

Ms. Panuto welcomed the Board to Glenwood Middle School and shared many great things that are happening at Glenwood. Glenwood Giver's raised over \$7000 for children in need. Dr. Swartz presented Michael K. England, the first graduate of Findlay Learning Center, with his diploma. Ms. Panuto, Ms. Foos and some Glenwood students presented gifts to the Board for Board Appreciation Month.

**2017-001-015 Approval of Minutes**

It was motioned by Mrs. Dysinger, seconded by Mrs. Robertson to approve the Organizational Meeting minutes from January 9, 2017.

Roll call: Mrs. Dysinger, aye; Mrs. Robertson, aye; Mr. Aldrich, aye; Mr. Pochard, aye; Dr. Siebenaler Wilson, aye. President Pochard declared the motion carried.

**CORRESPONDENCE**

Mr. Kurt thanked Mr. Kupferberg for being on the State Graduation Requirements Work Group.

**2017-001-016 Consent Items (A-G)**

It was motioned by Mrs. Robertson, seconded by Dr. Siebenaler Wilson to approve Consent Items A-G.

**CERTIFICATED PERSONNEL**

**A. Leave of Absence (will use paid sick, personal, and/or vacation time, if available)**

Amee Biggs (Jefferson, Art)  
Effective: 12/28/16 – 2/7/2017  
Reason: FMLA

Sarah Distel (Washington, Speech Pathologist)  
Effective: 12/25/16 – 2/4/17  
Reason: FMLA

Chelsea Mantey (Jefferson, Grade 1)  
Effective: 1/10/17 – 2/20/17  
Reason: FMLA

Kathy Rayle (Glenwood, Special Education)  
Effective: 12/20/16 – 2/28/17  
Reason: FMLA

Vicki Smalley (Glenwood, Lang. Arts)  
Effective: 1/11/17- 2/22/17  
Reason: FMLA

Diana Sanders-Wisely (Glenwood, ESL)  
Effective: 1/12/17 – 2/15/17  
Reason: FMLA

Rob Wohl (Lincoln, Phys. Ed.)  
Effective: 2/10/17 – 2/20/17  
Reason: FMLA

**B. Leave of Absence (unpaid)**

Amee Biggs (Jefferson/Jacobs, Art)  
Effective: 2/8/17 – 2/21/2017  
Reason: FMLA

Sarah Distel (Washington, Speech Pathologist)  
Effective: 2/5/17 – 2/28/17  
Reason: FMLA

Chelsea Mantey (Jefferson, Grade 1)  
Effective: 2/21/17 – 4/3/17  
Reason: FMLA

Diana Sanders-Wisely (Glenwood, ESL)  
Effective: 2/16/17 – 2/28/17  
Reason: FMLA

C. Appointments

The superintendent recommends approval of the following appointments, at salaries in accordance with the adopted salary schedules; and contingent upon subsequent receipt by the Board of a report B.C.I. which is not inconsistent with the applicant's answers on the employment application:

1. Home Instructor - Step 0 @ \$22.01 per hour for 2016-2017 School Year

Gina Allen

2. Findlay Digital Hourly Employee

The treasurer recommends the following employee who works for the FDA to be paid through FCS for the remainder of the 2016-2017 at an hourly wage of \$21.78:

Tyler Smith

CLASSIFIED PERSONNEL

D. Leave of Absence (will use paid sick, personal, and/or vacation time, if available)

Paul Hauenstein (Chamberlin Hill, Custodian)  
Effective: 12/21/16 – 1/27/17  
Reason: FMLA

Robert Himes (Wilson Vance, Custodian)  
Effective: 1/6/17 – 1/13/17  
Reason: Personal

Haley Johnson (Jefferson, Aide)  
Effective: 12/24/16 – 1/22/17  
Reason: Personal

E. Leave of Absence (unpaid)

Robin Feehan (Lincoln, Food Service)  
Effective: 1/10/17 – 2/6/17  
Reason: Personal

Haley Johnson (Jefferson, Aide)  
Effective: 1/23/17 – 2/3/17  
Reason: Personal

F. Reclassification

Susan Stoffel  
From: Welcome Center 234 Secretary (not working calamity days/delays)  
To: Whittier 214 Secretary (not working calamity days/delays)  
Effective: February 6, 2017

G. Appointments

The superintendent recommends approval of the following appointments, at salaries in accordance with the adopted salary schedules, and contingent upon subsequent receipt by the Board of a report from B.C.I. which is not inconsistent with the applicant's answers on the employment application

1. Food Service

Carolee Hertel (Food Service, Chamberlin Hill)  
Rate of pay: \$10.89/hour for 2.5 hrs per day  
Effective: January 17, 2017

2. Building Intervention Grant @ \$13.21/hour

Jennifer Shorter - Whittier

3. Noon Hour Monitors @ \$9.81/hour

Kayla Braun – Washington Preschool  
Kylie Givens – Washington Preschool  
Hailee Olsen – Jacobs

4. Volunteer – 2016-2017 Classified Club Advisors/Helpers

Nicholas Riley – Percussion Volunteer

Roll call: Mrs. Robertson, aye; Dr. Siebenaler Wilson, aye; Mr. Aldrich, aye; Mrs. Dysinger, aye; Mr. Pochard, aye. President Pochard declared the motion carried.

**DISCUSSION ITEMS**

A. Book Study **Myth 48:** Education will lift the poor out of poverty and materially enrich our entire nation, **Myth 49:** IQ Tests predict success in life. That's why schools use them to form ability groups and pick students for gifted or special-needs tracks and **Myth 50:** The schools are wasting their time trying to teach problem solving, creativity, general thinking skills; they would be better off teaching the facts students need to succeed in school and later in life.

**ACTION ITEM**

**2017-001-017 Out of State Travel**

It was motioned by Mrs. Dysinger, seconded by Mr. Aldrich to approve the following out of state travel:

- Mrs. Dittman, Mrs. Biesiada, and Mr. Lindahl to travel to Orlando, Florida on February 24, 2017 - February 26, 2017 to present at the National Leadership Summit.
- Anthony DeRose and Jackie Gray to travel to Dearborn, Michigan on January 25, 2017 to attend a Defiant, Manipulative and Attention Seeking Student Seminar.

Roll call: Mrs. Dysinger, aye; Mr. Aldrich, aye; Mr. Pochard, aye; Mrs. Robertson, aye; Dr. Siebenaler Wilson, aye. President Pochard declared the motion carried.

**2017-001-018 Policy 8.19 Pledge of Allegiance**

It was motioned by Mrs. Robertson, seconded by Mr. Aldrich to approve the changes to **Policy 8.19:** Pledge of Allegiance as shown in **EXHIBIT A.**

Roll call: Mrs. Robertson, aye; Mr. Aldrich, aye; Mrs. Dysinger, aye; Mr. Pochard, aye; Dr. Siebenaler Wilson, aye. President Pochard declared the motion carried.

**2017-001-019 Resolution Declaring Intent to Proceed with Election**

It was motioned by Dr. Siebenaler Wilson, seconded by Mrs. Dysinger to approve the Resolution Declaring Intent to Proceed with Election on the Question of Renewal of a Tax in Excess of the Ten-Mill Limitation as shown in **EXHIBIT B.**

Roll call: Dr. Siebenaler Wilson, aye; Mrs. Dysinger, aye; Mr. Aldrich, aye; Mr. Pochard, aye; Mrs. Robertson, aye. President Pochard declared the motion carried.

**REPORTS TO THE BOARD**

Mr. Swisher from Cenergistics presented the savings the district having on the energy plan. Mr. Kurt discussed administrative team meetings and the committees are being formed. Mr. Kurt discussed scheduling a Superintendent's Finance committee meeting for February 2/3/17 at noon. Mr. Kurt gave an update on Findlay Digital Academy.

**SUPERINTENDENTS COMMENTS**

- Mr. Kurt shared information from The Arts Partnership and about the District Leadership Team (DLT). DLT is scheduled to meet February 2, 2017 – Donnell Community Room at 8am. He also shared that the second semester Advanced Manufacturing class in collaboration with Cooper Tire & Rubber Company is underway with thirteen students.
- T.A.P. Tidbits

**BOARD'S COMMENTS**

Mr. Pochard celebrated the girls' swim team winning the TRAC meet and the boys' swim team placing second. Mrs. Dysinger celebrated Pantasia and Findlay First Edition (FFE) performances at Marathon Center for the Performing Arts. Dr. Siebenaler Wilson shared that she attended the Mentorship Breakfast and was impressed with the outstanding students and their mentors.

**2017-001-020 Executive Session**

It was motioned by Mrs. Dysinger, seconded by Mr. Aldrich to go into executive session at 6:56 p.m. to discuss employment of personnel.

Roll call: Mrs. Dysinger, aye; Mr. Aldrich, aye; Mr. Pochard, aye; Mrs. Robertson, aye; Dr. Siebenaler Wilson, aye. President Pochard declared the motion carried.

**2017-001-021 Adjournment**

It was motioned by Mr. Pochard, seconded by Mrs. Dysinger to adjourn the meeting at 9:15 p.m.

Roll call: Mr. Pochard, aye; Mrs. Dysinger, aye; Mr. Aldrich, aye; Mrs. Robertson, aye; Dr. Siebenaler Wilson, aye. President Pochard declared the motion carried.

\_\_\_\_\_  
Treasurer

\_\_\_\_\_  
President

To be read and approved on February 13, 2017.

**Recitation of the Pledge of Allegiance**

1. Not less frequently than at the beginning of each instructional week the building principal, classroom teacher, or a group of students shall lead in an oral recitation of the pledge of allegiance to the flag of the United States ("the pledge"). The building principal will determine who shall lead the recitation and how frequently.
2. At special functions, including, but not limited to, assemblies or other school programs, the teacher, principal, or other school official supervising or leading the function may, at his or her discretion, lead the assemblage in an oral recitation of the pledge.
3. A pupil who because of religious, political, or other personal convictions wishes not to participate in the oral recitation of the pledge shall be excused from doing so. A pupil also shall be excused from participation if his or her parent or guardian has filed a written objection to the pupil's participation with the principal. The intimidation of any pupil by other pupils or staff aimed at coercing participation is prohibited.
4. A staff member who because of religious, political, or other personal convictions wishes not to participate in the oral recitation of the pledge shall be excused from doing so provided he or she has submitted to the building principal at least one day before the first instructional day of the school year a written statement to that effect. If the staff member elects during the school year to discontinue his or her participation in the recitation of the pledge, he or she shall file the written statement as soon as possible.
5. In the event that a staff member is excused from participating in the oral recitation of the pledge, the principal shall appoint a student or other alternative leader to lead that staff member's class in the recitation of the pledge.
6. Any person not participating in the oral recitation of the pledge shall remain in the classroom and conduct himself/herself so as not to disrupt others in their recitation of the pledge.
7. As a part of regular classroom studies, teachers are encouraged to discuss what the words of the pledge mean, the constitutional rights of persons to refrain from recitation, and the importance of respect for differing points of view.
8. Each building may elect to provide for a moment of silence each school day for prayer, reflection, or meditation upon a moral, philosophical, or patriotic theme; provided, however, that no pupil shall be required to participate in such moment of silence.
9. The right of a pupil, during meal or other non-instructional periods when pupils are free to associate, to engage in the free, individual, and voluntary exercise or expression of the pupil's religious beliefs is recognized and affirmed.

Adopted 10/23/89

Adopted 1/10/96

Adopted 10/14/02

Revised 5/9/05

Reviewed 7/12/2012

Reviewed 1/9/2017

Revised 1/23/2017

BOARD OF EDUCATION  
FINDLAY CITY SCHOOL DISTRICT  
HANCOCK COUNTY, OHIO

The Board of Education (the "Board") of the Findlay City School District, Hancock County, Ohio (the "School District"), met in regular session on January 23, 2017, at 6:00 p.m., at the Glenwood Middle School, 1715 North Main Street, Findlay, Ohio 45840, with the following members present:

M\_\_\_\_\_, \_\_\_\_\_ introduced the following resolution and moved its passage:

RESOLUTION DECLARING INTENT TO PROCEED  
WITH ELECTION ON THE QUESTION OF  
RENEWAL OF A TAX IN EXCESS OF THE  
TEN-MILL LIMITATION

(R.C. Sections 5705.21, 5705.25)

WHEREAS, on January 9, 2017, the Board passed a resolution declaring the necessity, for the purpose of providing funds for current operating expenses for the School District, to renew all of a tax levy in excess of the ten-mill limitation in the amount of 4.90 mills for each one dollar of valuation, which amounts to \$0.49 for each one hundred dollars of valuation, for a continuing period of time (the "Renewal Levy"); and

WHEREAS, the County Auditor of Hancock County, Ohio has certified to the Board that the dollar amount of revenue that would be generated by the Renewal Levy during the first year of collection is \$ 3,884,693, based on the current tax valuation of the School District of \$ 816,594,640.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Findlay City School District, Hancock County, Ohio, two-thirds of all the Board members concurring, that:

Section 1. The Board desires to proceed with the submission of the question of the Renewal Levy to the electors of the School District.

Section 2. The question of the Renewal Levy shall be submitted to the electors of the School District at the election to be held therein on May 2, 2017 (the "Election Date").

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

A renewal of a tax for the benefit of the Findlay City School District, Hancock County, Ohio for the purpose of current expenses at a rate not exceeding four and nine-tenths (4.90) mills for each one dollar of valuation, which amounts to forty-nine cents (\$0.49) for each one hundred dollars of valuation, for a continuing period of time, commencing in 2017, first due in calendar year 2018?

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

Section 4. The Treasurer of the Board is hereby directed and shall certify, not later than February 1, 2017 (which date is not less than 90 days prior to the Election Date), to the Board of Elections of Hancock County a copy of the resolution of January 9, 2017 and a copy of this Resolution, together with the dollar amount of revenue that would be generated by the Renewal Levy during the first year of collection, based on the current tax valuation of the School District, as estimated by the Hancock County Auditor.

Section 5. The Treasurer of the Board is hereby directed and shall simultaneously certify to the Hancock County Board of Elections, that the Renewal Levy will be for a continuing period of time and that the Renewal Levy will be placed upon the 2017 tax list and duplicate for the 2018 tax 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.

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

Ayes: \_\_\_\_\_

Nays: \_\_\_\_\_

The Resolution passed.

Passed: January 23, 2017

BOARD OF EDUCATION  
FINDLAY CITY SCHOOL DISTRICT  
HANCOCK COUNTY, OHIO

Attest: \_\_\_\_\_  
Treasurer

\_\_\_\_\_  
President

**CERTIFICATE**

The undersigned Treasurer of the Board of Education of the Findlay City School District, Hancock 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 January 23, 2017, and that a true copy was certified to the Board of Elections of Hancock County, Ohio.

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Treasurer, Board of Education  
Findlay City School District  
Hancock County, Ohio



## RECEIPT OF BOARD OF ELECTIONS

The undersigned, being the Director of Elections of Hancock County, Ohio, does hereby acknowledge receipt of the following documents from the Findlay City School District, Hancock County, Ohio (the "School District"):

1. A certified copy of a resolution passed by the Board of Education of the School District on January 9, 2017 determining the necessity of a renewal tax levy for the purpose of providing funds for current operating expenses for the School District, at a rate not exceeding 4.90 mills for each one dollar of valuation, which amounts to \$0.49 for each one hundred dollars of valuation, for a continuing period of time, and to submit the same to the electors.

2. A certificate of the County Auditor of Hancock County, Ohio dated Jan. 12, 2017, 2017, and certifying the dollar amount of revenue that would be generated by the renewal tax levy during the first year of collection, based on the current tax valuation of the School District.

3. A certified copy of a resolution passed by such Board of Education on January 23, 2017 determining to proceed with the election on the question of the renewal tax levy.

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

\_\_\_\_\_  
Director of Elections  
Hancock 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 Hancock County, Ohio, does hereby certify the following:

1. On January 10, 2017, the taxing authority of the Findlay City School District (political subdivision name) certified a copy of its resolution or ordinance adopted January 9, 2017, requesting the county auditor to certify the current tax valuation of the subdivision and the number of mills necessary to produce \$ 3,884,693 of revenue, to levy a tax outside the 10-mill limitation for Current Expenses purposes pursuant to Ohio Revised Code section 5705.03 & 5705.21, to be placed on the ballot at the May 2, 2017, election. The levy type is Renewal.
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 4.90 mills (4.90) mills for each \$1 of tax valuation, which is forty-nine cents (\$ 0.49) for each \$100 of tax valuation.
3. The total tax valuation of the subdivision used in calculating the estimated property tax millage rate is \$ 816,594,640.

  
Auditor's signature

1/12/17  
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.

RECEIVED  
TREASURER

JAN 17 2017

BOARD OF EDUCATION  
FINDLAY CITY SCHOOLS

**Worksheet to Calculate Revenue for Form DTE 140R  
When a Taxing Authority Certifies a Rate and Requests  
the Revenue Produced by that Rate for Renewal Levies**

DTE 140R-W2  
Rev. 8/08  
O.R.C. §5705.03(B)

Calculation of Revenue

	<u>Tax Value</u>		<u>Millage Rate</u>			<u>Revenue</u>
1. Class I Real – Res/Ag	\$ 603,573,360.00	X	4 . 71	÷	1,000 =	\$ 2,840,889.00
2. Class II Real – Other	\$ 168,755,370.00	X	4 . 9	÷	1,000 =	\$ 826,901.00
3. Public Utility Personal	\$ 44,265,910.00	X	4 . 9	÷	1,000 =	\$ 216,903.00
4. General Personal	\$ 0.00	X	0 . 0	÷	1,000 =	\$ 0.00
5. Personal Property Phase-out Reimbursement Payment						\$ 0.00
6. Total Revenue						\$ 3,884,693.00

**Instructions**

**Line 1.** Enter tax valuation of all Class I real property (residential and agricultural property) included on the tax list most recently certified for collection. Enter the existing effective tax rate in mills for Class I. Multiply the tax value times the rate and divide by 1,000 to get tax revenue in dollars.

**Line 2.** Enter tax valuation of all class II real property (all other real property) included on the tax list most recently certified for collection. Enter the existing effective tax rate in mills for Class II. Multiply the tax value times the rate and divide by 1,000 to get tax revenue in dollars.

**Line 3.** Enter the estimated valuation of public utility personal property for the first tax year the levy will be assessed against public utility personal property. To determine the public utility valuation, please refer to the values in the appropriate spreadsheet available at:

[www.tax.ohio.gov/channels/government/services\\_for\\_local\\_govts.stm](http://www.tax.ohio.gov/channels/government/services_for_local_govts.stm)

**Note:** Public utility personal property taxes are assessed at the same time as real property taxes, except, beginning in 2007, telecommunications property. The public utility values in the spreadsheets reflect the shift of telecommunications property to general business property.

Enter the gross tax rate requested in mills. Multiply the tax value times the rate and divide by 1,000 to get tax revenue in dollars.

**Line 4.** Using the estimated values published on the Department of Taxation's Web site at the address provided above, enter the estimated general personal property value for the first general personal property tax year the levy will be collected. (**Note:** If the first year for which the levy will be assessed against real property is tax year 2008, then the first tax year that levy will be assessed against personal property will be 2009.) Since telecommunications companies are the only general businesses that are still liable for the personal property tax, and then only for tax years 2009 and 2010, only the estimated value of the telecommunications property should be entered on this line. No entries should be made on this line for levies that will first be effective for real property for tax year 2010 or thereafter. Then enter the gross tax rate requested in mills. Multiply the tax value times the rate and divide by 1,000 to get tax revenue in dollars.

**Line 5.** Enter the amount of the reimbursement payment (if any) the subdivision will receive for a qualified renewal levy for the first general personal property tax year the proposed levy will be or would be in effect. (**Note:** If the first year the proposed levy will be assessed against real property is tax year 2008, then the first year that levy will be assessed against personal property will be 2009.)

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STATE OF OHIO  
ABSTRACT OF TAX RATES  
FOR THE TAX YEAR 2016

DATE 10/07/16

HANCOCK COUNTY  
COUNTY NUMBER 32

PAGE 8

BE0 FINDLAY CSD  
DISTRICT - 00210 - 00270 - 00330  
HANE COUNTY - 32  
OVERLAPPING COUNTIES \*\* NONE \*\*

ART I - WITHIN 10 MILL LIMITATION (NON-VOTED)  
ART II - IN EXCESS OF 10 MILL LIMITATION (VOTED OR CHARTER)  
RATE PURPOSE OF MILLAGE NON-UNIFORM RATE/TAXING DISTRICT CODES QUAL

ART	PURPOSE OF MILLAGE	TYPE	DATE OF VOTE	TAX YEAR BEGINS	TERM	TAX YEAR EXPIRES	AUTHORIZED TAX RATE	LEVY YEAR	LEVY QUAL
5.300	C GENERAL FUND	A	00/00/76	1976	CONT	CONT	28.100	1976	Y
4.400	C CURRENT EXPENSE	A	06/03/80	1980	CONT	CONT	4.400	1980	Y
4.750	C CURRENT EXPENSE	A	02/04/86	1986	CONT	CONT	4.750	1986	Y
4.900	C CURRENT EXPENSE	RE	05/04/93	1993	CONT	CONT	4.900	1993	Y
2.500	P PERMANENT IMPROVEMENT-ONGOING	A	05/02/06	2006	CONT	CONT	2.500	2006	Y
4.900	C CURRENT EXPENSE	R	03/06/12	2012	5	2016 ***	4.900	2007	Y
5.900	C CURRENT EXPENSE	R	05/06/14	2014	CONT	CONT	5.900	2009	Y
4.300	B BOND (\$54,195,000)	B	11/03/09	2009	28	2036	4.300	2009	Y
4.940	TOTAL RATE (UNDER CERTAIN CIRCUMSTANCES, DOES NOT INCLUDE NON-UNIFORM RATES)								

TYPE: A=ADDITIONAL, B=BOND, C=CHARTER, CR=CHARTER REDUCIBLE, E=EMERGENCY, R=RENEWAL, RD=RENEWAL AND DECREASE  
 RI=RENEWAL AND INCREASE, RE=REPLACEMENT, RED=REPLACEMENT AND DECREASE, REI=REPLACEMENT AND INCREASE  
 AD=ADDITIONAL ORIGINAL (R.C. 5705.212 OR 5705.213), IR=INCREMENTAL RATE (R.C. 5705.212 OR 5705.213)

\*\*\*\*\* A T T E N T I O N \*\*\*\*\*  
 PLEASE NOTE YOUR EXPIRING/EXPIRED LEVIES INDICATED BY THE ASTERISKS RESIDE THE EXPIRATION YEARS  
 \*\*\* (---) MEANS LEVY EXPIRES THIS YEAR  
 \* (---) MEANS THIS LEVY HAS EXPIRED  
 \* \* \* \* \* A T T E N T I O N \* \* \* \* \*