

Fremont City Schools
AGENDA
Superintendent's Conference Room
500 W. State Street, Suite A
February 4, 2019
Special Board Meeting 3:00 P.M.

I. Call to Order

II. Pledge of Allegiance

III. Roll Call: Ms. Garza__ Mr. Gorobetz__ Ms. Laird__ Mr. Price__ Mrs. Rhea__

IV. Recommendations of the Superintendent of Schools

A. OTHER MATTERS

It is recommended that the Board of Education adopt the Board of Revision – Tax Complaint Filing Policy

WHEREAS, on the recommendation of the Superintendent and Treasurer, and consistent with the legal authority provided by Ohio Revised Code 5715.19, that the Board of Education adopt the Board of Revision – Tax Complaint Filing Policy (see attached)

WHEREAS, effective immediately, the Board of Education authorizes the Superintendent and Treasurer to take all necessary steps to effectuate the filing of original complaints and counter-complaints with the Sandusky County Board of Revision beginning with tax year 2018 and for succeeding tax years until directed otherwise by the Board of Education.

Ms. Garza _____	Mr. Gorobetz _____	Ms. Laird _____	App _____
Mr. Price _____	Mrs. Rhea _____		Disa _____
			Other _____

V. Approval of Resolution for Executive Session (Item B and Item K):

Resolution for Executive Session (O.R.C. 121.22)

WHEREAS, as a public board of education, the Fremont City School District Board of Education may hold an executive session only after a majority of a quorum (or, in the case of item O, below, a unanimous quorum) of this board determines by a roll call vote to hold such a session and only at a regular or special meeting for the sole purpose of the consideration of any of the following matters:

- A. To consider the appointment of a public employee or official.
- B. To consider the employment of a public employee or official.
- C. To consider the dismissal of a public employee or official.
- D. To consider the discipline of a public employee or official.
- E. To consider the promotion of a public employee or official.

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- F. To consider the demotion of a public employee or official.
- G. To consider the compensation of a public employee or official.
- H. To consider the investigation of charges or complaints against a public employee, official, licensee, or student.
- I. To consider the purchase of property for public purposes.
- J. To consider the sale of property at competitive bidding.
- K. To confer with an attorney for the Board concerning disputes involving the Board that are the subject of pending or imminent court action.
- L. To prepare for, conduct, and/or review negotiations or bargaining sessions with public employees concerning their compensation or other terms and conditions of their employment.
- M. To consider matters required to be kept confidential by federal law or regulations or state statutes.
- N. To discuss details relative to the security arrangements and emergency response protocols for the Board.
- O. To discuss confidential information related to an application for economic development assistance, or negotiations with other political subdivisions related to the application, as executive session is necessary to protect interests of the applicant or related expenditure of public funds. (Unanimous vote required.)

NOW, THEREFORE, BE IT RESOLVED that the Fremont City School District Board of Education does hereby declare its intention to hold an executive session on items _____ as listed above.

Ms. Garza _____	Mr. Gorobetz _____	Ms. Laird _____	App _____
	Mr. Price _____	Mrs. Rhea _____	Disa _____
			Other _____

VI. Adjournment:

Ms. Garza _____	Mr. Gorobetz _____	Ms. Laird _____	App _____
	Mr. Price _____	Mrs. Rhea _____	Disa _____
			Other _____

**FREMONT CITY SCHOOL DISTRICT
BOARD OF EDUCATION**

BOARD OF REVISION – TAX COMPLAINT FILING POLICY

Pursuant to O.R.C. 5715.19, Ohio Boards of Education are legally authorized to challenge the fair market / taxable value of real property when a recent, arm's-length sale price exceeds the County Auditor's fair market / taxable of the property.

Consistent with the legal authority provided by O.R.C. 5715.19, the Fremont City School District Board of Education reserves the right to file, by March 31st of each calendar year, increase tax complaints with the Sandusky County Board of Revision that challenge the value of real property located within school district boundaries. The Board of Education, through its authorized representative(s), will review the tax duplicate and all commercial, industrial, residential and agricultural sales occurring in the District within two (2) years of the specific tax lien date at issue. In determining whether to file individual increase tax complaints with the Sandusky County Board of Revision for any given tax year, the Board of Education will consider the following factors:

1. The date of the sale forming the basis of the complaint;
2. The amount of the sale forming the basis of the complaint;
3. The potential revenue gain to the District as a result of the complaint;
4. Whether a property is undervalued based on existing market conditions and appraisal data;
5. Whether the property is new construction for which the County Auditor has not yet assigned a fully improved value;
6. Whether the property is subject to tax abatement or tax-increment financing;
7. Whether the property is located in an Ohio enterprise zone for purposes of development and job creation, and
8. Whether the District already receives revenue, in the form of hold-harmless payments or income tax from the real property under review.

This list is not exhaustive but rather illustrative and the Board of Education reserves the right to consider any additional factors deemed relevant to its analysis.

The School Board exercises its right to file increase tax complaints due to the lack of state funding support it receives and as part of its continuing effort to provide the best educational opportunities for District constituents. The County Auditor typically does not revise real estate values within the reappraisal cycle. If the School Board did not accelerate the valuation process, it would have little choice but to increase the frequency of levies it submits to voters requesting additional revenue through higher taxes.

The School Board will review all decrease tax complaints filed by District taxpayers for any each given tax year and, in an effort to defend its tax base and maintain collected tax revenues, file counter-complaints as necessary with the Sandusky County Board of Revision in accordance with applicable law.