MADISON LOCAL SCHOOL DISTRICT

SPECIAL MEETING **January 15, 2026**
4:30 P.M.

Madison Board of Education Office
1379 Grace Street
Mansfield, OH 44905

Board Members:

The Madison Local Board of Education will meet for their Special Meeting at the Madison Board of Education Office, 1379 Grace Street, on **THURSDAY, January 15, 2026 at 4:30 P.M.**

Amy Walker, President

A G E N D A

A. CALL TO ORDER – Amy Walker, Board President

B. ROLL CALL OF MEMBERS – Bradd Stevens, Treasurer

C. ADOPTION OF AGENDA – Amy Walker, Board President

D. TREASURER'S BUSINESS – Bradd Stevens, Treasurer

1. Approval of the following resolution:

The Board of Education of the Madison Local School District, County of Richland, Ohio, met in Special session at 4:30 pm., on the 15th day of January, 2026, at 1379 Grace Street, Mansfield, Ohio 44905, Ohio, with the following members present:

_____ introduced the following resolution:

MADISON LOCAL SCHOOL DISTRICT
RESOLUTION NO. D-1

RESOLUTION PROPOSING THE LEVY OF AN ADDITIONAL ANNUAL TAX FOR SCHOOL DISTRICT PURPOSES ON THE EARNED INCOME OF INDIVIDUALS RESIDING IN THE SCHOOL DISTRICT AND DETERMINING TO PROCEED WITH SUBMISSION OF SAID LEVY

WHEREAS, this board of education (the "Board of Education") of the Madison Local School District (the "School District") at its meeting on the 15th day of January, 2026 by resolution duly adopted, determined the necessity of raising an additional $6,597,188 per year for school district purposes (as defined in Section 5748.01(I) of the Ohio Revised Code), specifically, current expenses of the School District, and further provided that application be made to the Tax Commissioner of the Ohio Department of Taxation to estimate the

property tax rate that would have to be imposed by the School District in the current year to produce said additional annual amount and to estimate the income tax rate that would have had to have been in effect for the current year as a school district income tax to produce said additional annual amount; and

WHEREAS, the Tax Commissioner of the Ohio Department of Taxation has certified to this Board of Education that the estimated property tax rate that would have to be imposed by the School District in the current year to produce said additional annual amount of revenue is 13.06 mills (based upon valuation of 2024) and that the estimated income tax rate that would have had to have been in effect for the current year as a school district income tax to produce said additional annual amount is 1.50% per annum;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Madison Local School District, County of Richland, Ohio:

SECTION 1. That pursuant to Section 5748.02 of the Ohio Revised Code as amended (the "Act"), a levy of an additional annual tax for the purpose of current expenses on the earned income of individuals (as defined in Section 5748.01(E)(2) of the Ohio Revised Code) residing in the School District is hereby proposed and it is hereby determined to proceed with the submission to the electors of the School District the question of levying, for a five (5) year period of time, an income tax of one and one half of one percent (1.50%) per annum on the earned income of individuals residing in the School District for the purpose of current expenses at the election to be held on May 5, 2026. Said tax, if approved by the electors, shall be effective January 1, 2027.

SECTION 2. That the treasurer of this Board of Education be and is hereby directed to immediately certify the following to the Board of Elections: (a) this resolution and (b) the estimated property tax rate that would have to be imposed in the current year to produce said additional annual amount and the estimated income tax rate that would have had to have been in effect for the current year as a school district income tax to produce said additional annual amount, as calculated and certified by the Tax Commissioner of the Ohio Department of Taxation, and to notify said Board of Elections to cause notice of such election to be given as required by law.

SECTION 3. That the form of ballot, upon which the question of levying said additional tax shall be submitted to the electors, shall be substantially as follows, provided that this form of the ballot language may be altered to comply with any requirements of the applicable Board of Elections and/or the Ohio Secretary of State:

PROPOSED ADDITIONAL INCOME TAX

MADISON LOCAL SCHOOL DISTRICT

A majority affirmative vote is necessary for passage.

Shall an annual income tax of one and one half of one percent (1.50%) on the earned income of individuals residing in the school district be imposed by the Madison Local School District, for five (5) years, beginning January 1, 2027, for the purpose of current expenses?

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

SECTION 4. That 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.

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

AYE:

NAY:

ADOPTED this ____ day of _____, 2026.

_____
Treasurer

E. ADJOURNMENT – Amy Walker, Board President