

FAIRFIELD CITY SCHOOLS BOARD OF EDUCATION
SPECIAL MEETING
JANUARY 15, 2026

The Board of Education of the Fairfield City School District in the County of Butler, Ohio, held a Special Meeting on the 15th of January, 2026 in the Catherine D. Milligan Community Room at Fairfield Senior High School

The meeting was called to order by the President at 6:30 p.m.

ROLL CALL – Present: Mrs. Berding-Miller, Mr. Clark, Mr. Cline, Mr. McDonald & Mr. Napier
Absent: None

Also present: Mr. Smith, Mr. Phillips, Mrs. Hauer, Mr. Hussel, Mrs. Aug, Mr. Perry, & Mr. Clemmons
Absent: None

PLEDGE OF ALLEGIANCE – Abby Berding-Miller

COMMUNICATION

This is the portion of the meeting where you are invited to share your thoughts with the Board. In order for the Board to fulfill its obligation to complete the planned agenda in an effective and efficient fashion, a maximum of thirty (30) minutes of public participation may be permitted at each meeting. Please know that this time has been set aside for the Board to listen to you. Your comments are valued and will be taken into careful consideration. The Board will not engage in dialogue at this time. Presentations are limited to three (3) minutes each.

Laura Metzler, Jason Perviance and Matthew Mesisklis spoke to the board about the potential Earned Income Tax.

SUPERINTENDENT’S RECOMMENDATIONS AND REPORTS

26-10

APPROVAL OF A RESOLUTION OF NECESSITY DECLARING THE NEED TO RAISE ADDITIONAL REVENUE FOR SCHOOL DISTRICT PURPOSES AND REQUESTING TAX RATE ESTIMATES, AS A PROCEDURAL STEP TOWARD A POTENTIAL LEVY TO BE PLACE ON THE MAY 5, 2026 BALLOT

MOTION – Moved by Mr. Napier to approve the following:

A. Item for Board Action

1. Recommend approval of a Resolution of Necessity declaring the need to raise additional revenue for school district purposes and requesting tax rate estimates, as a procedural step toward a potential levy to be placed on the May 5, 2026 ballot as follows:

A RESOLUTION DECLARING IT NECESSARY TO RAISE ANNUALLY A SPECIFIED AMOUNT OF MONEY FOR SCHOOL DISTRICT PURPOSES AND REQUESTING THE STATE TAX COMMISSIONER TO ESTIMATE THE RESPECTIVE RATES AT WHICH IT WOULD BE NECESSARY TO LEVY AN AD VALOREM PROPERTY TAX AND A SCHOOL DISTRICT INCOME TAX TO PRODUCE THAT AMOUNT.

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WHEREAS, this Board finds that the amount of taxes which may be raised within the ten-mill limitation by levies on the current tax list will be insufficient to provide an adequate amount for the necessary requirements of the Fairfield City School District (“School District”) and that additional moneys will be required for that purpose; and

WHEREAS, in order to assist the School District in determining whether to submit to the electors of the School District the question of an additional ad valorem property tax pursuant to R.C. 5705.21 of the Revised Code or the question of a new school district income tax pursuant to R.C. 5748.02, this Board desires to know the respective rates at which it would be necessary to levy an ad valorem property tax and a school district income tax on the taxable income of individuals, as defined in division (E)(2) of R.C. 5748.01, to produce the amount specified in this resolution; and

WHEREAS, in accordance with Division (A) of R.C. 5748.02, upon receipt of a certified copy of a resolution of this Board declaring the necessity of raising annually a specified amount of money for school district purposes, the State Tax Commissioner is to estimate both the ad valorem property tax rate that would have to be imposed by this Board in the current year and the income tax rate that would have had to have been in effect for the current year to produce an equivalent amount of money;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Fairfield City School District, County of Butler, Ohio, that:

1. This Board finds, determines and declares that it is necessary to raise annually the additional amount of Twenty-Three Million One Hundred Five Thousand Two Hundred Thirty-Eight Dollars (\$23,105,238) for school district purposes (specifically, current expenses) and to levy either an additional ad valorem property tax outside of the ten-mill limitation or an additional school district income tax on the taxable income of individuals, as defined in division (E)(2) of R.C. 5748.01 for that purpose.
2. Pursuant to R.C. 5748.02, this Board requests the State Tax Commissioner to estimate and certify to it both (i) the property tax rate that would have to be imposed by this Board in the current year to produce an amount equivalent to the amount specified in Section 1 from an additional ad valorem property tax, and (ii) the income tax rate that would have had to have been in effect for the current year to produce an amount equivalent to the amount specified in Section 1 from a school district income tax on the taxable income of individuals, as defined in division (E)(2) of R.C. 5748.01.
3. This Board intends to submit the question of such a levy, the proceeds of which will be used for the purpose of current expenses, to the electors of the School District at an election on May 5, 2026, as authorized by R.C. 5748.02. Accordingly, the Treasurer of this Board is authorized and directed to deliver a certified copy of this resolution to the State Tax Commissioner no later than the close of business on January 26, 2026.
4. The mailing address of the Board is: Fairfield City School District Board of Education, Attn: Treasurer, 4641 Bach Lane, Fairfield, OH 45014.

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5. 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 such formal actions were held, in meetings open to the public, in compliance with the law.

6. This resolution shall be in full force and effect from and immediately upon its adoption.

SECOND – Seconded by Mrs. Berding-Miller

ROLL CALL – Ayes: Mrs. Berding-Miller, Mr. Clark, Mr. Cline, Mr. McDonald & Mr. Napier

Nays: None

Motion Carried: 5-0

ANNOUNCEMENTS

January 19, 2026 – Martin Luther King Day – No School

January 27, 2026 – Special Board Meeting, 6:30 PM, Fairfield Senior High School, Catherine D. Milligan Community Room

February 5, 2026 – Board Meeting (Work Session), 6:30 PM, Fairfield Senior High School, Catherine D. Milligan Community Room

26-11

ADJOURNMENT

MOTION – Moved by Mrs. Berding-Miller to adjourn the meeting.

SECOND – Seconded by Mr. McDonald

ROLL CALL – Ayes: Mrs. Berding-Miller, Mr. Clark, Mr. Cline, Mr. McDonald & Mr. Napier

Nays: None

Motion Carried: 5-0

The meeting was adjourned at 6:47 p.m. by the President, Mr. Clark.

President

Attest: _____
Treasurer