



Bricker Graydon LLP  
100 South Third Street  
Columbus, Ohio 43215  
614.227.2300 Office  
www.brickergraydon.com

Rebecca C. Princehorn  
Partner  
614.227.2302 Direct Phone  
rprincehorn@brickergraydon.com

June 18, 2025

Jerry Nadeau, Superintendent  
Anne Spence, Treasurer  
Tiffin City School District  
244 South Monroe Street  
Tiffin, Ohio 44883

Re: New Income Tax (Earned Income)

Dear Jerry and Anne:

Attached please find the following documents relating to the above-referenced voted levy:

1. Resolution Requesting Certification of Alternative Tax Rates. To be passed by the Board of Education at its June 23, 2025 meeting. **One copy of this resolution must be promptly certified (not later than July 25, 2025) to the Tax Commissioner of Ohio via email to Charles.Ahiaklo@tax.ohio.gov and Kenneth.Frey@tax.ohio.gov (and copy me) and as soon as possible before** the Board of Education passes the Resolution to Proceed at its July 28, 2025 meeting.

2. Resolution to Proceed with an Income Tax. To be passed by the Board of Education at its July 28, 2025 meeting and certified to the Seneca County Board of Elections no later than **August 6, 2025** for the November 4, 2025 election.

3. Receipt of Board of Elections. To be completed and signed by the Director of Elections for Seneca County upon the filing of both resolutions and the tax rate certification from the Ohio Department of Taxation.

**Following the filing with the Seneca County Board of Elections, a completed set of all the election proceedings should be emailed to the Ohio Department of Taxation (with a copy to me) for their records.**

As always, do not hesitate to contact me if you have any questions or concerns regarding these matters.

Sincerely,

A handwritten signature in cursive script that reads "Rebecca C. Princehorn".

Rebecca C. Princehorn

Attachments

**BOARD OF EDUCATION  
TIFFIN CITY SCHOOL DISTRICT  
SENECA COUNTY, OHIO**

The Board of Education (the "Board") of the Tiffin City School District, Seneca County, Ohio (the "School District"), met in regular session on July 28, 2025, at 6:30 p.m., in the Tiffin Middle School Cafetorium, 103 Shepherd Drive, Tiffin, Ohio 44883, with the following members present:

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

**RESOLUTION TO PROCEED WITH THE  
PROPOSITION OF AN INCOME TAX**

(Ohio Revised Code Sections 5748.02 and 5748.03)

WHEREAS, the Board at its meeting on June 23, 2025 determined that it is necessary to raise annually additional revenues of \$3,193,934 for the purpose of providing for the current expenses of the School District; and

WHEREAS, the Tax Commissioner of the State of Ohio has estimated and certified the property tax rate and the income tax rate required in order to produce such additional revenues; and

WHEREAS, the income tax rate, rounded to the nearest one-fourth of one percent as required by law, is 0.75% per annum;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Tiffin City School District, Seneca County, Ohio, a majority of all of the members thereof concurring, that:

Section 1. Pursuant to Ohio Revised Code Sections 5748.02 and 5748.03, it is hereby determined to be necessary to proceed with the proposition of levying an income tax on the school district income of individuals residing in the School District (the "Income Tax"). The Income Tax shall be at the rate of 0.75% per annum, shall be for the purpose of providing for the current expenses of the School District, shall take effect and begin to be levied on January 1, 2026, and shall be levied for six years.

Section 2. The income that shall be subject to the Income Tax is the taxable income of individuals as defined in Ohio Revised Code Section 5748.01(E)(1)(b).

Section 3. The question of levying the Income Tax shall be submitted to all of the electors of the entire School District at the election to be held on November 4, 2025. All of the territory of the School District is located in Seneca County, Ohio.

Section 4. The form of the ballot to be used at said election shall be as follows:

Shall an annual income tax of 0.75% on the earned income of individuals residing in the school district be imposed by the Tiffin City School District, for six years, beginning January 1, 2026, for the purpose of providing for the current expenses of the School District?

	FOR THE TAX
	AGAINST THE TAX

Section 5. The Treasurer of the School District is hereby directed to certify a copy of this Resolution to the Board of Elections of Seneca County, Ohio, not later than August 6, 2025.

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: July 28, 2025

BOARD OF EDUCATION  
TIFFIN CITY SCHOOL DISTRICT  
SENECA COUNTY, OHIO

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

By: \_\_\_\_\_  
President

## **CERTIFICATE**

The undersigned Treasurer of the Board of Education of the Tiffin City School District, Seneca 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 July 28, 2025 and that a true copy thereof was certified to the Board of Elections of Seneca County, Ohio.

---

Treasurer, Board of Education  
Tiffin City School District  
Seneca County, Ohio

## **RECEIPT OF BOARD OF ELECTIONS**

### **New School District Income Tax Levy (Earned Income)**

The undersigned, Director of Elections of Seneca County, Ohio, hereby acknowledges receipt of the following documents from the Tiffin City School District, Seneca County, Ohio (the "School District"):

1. A certified copy of a resolution passed by the Board of Education of the School District (the "Board") on June 23, 2025 stating the necessity of raising annually a specified amount of money for the purpose of providing for the current expenses of the School District by levying an income tax on the earned income of individuals residing in the School District for six years (the "Income Tax") and requesting the Tax Commissioner of the Ohio Department of Taxation to estimate the income tax rate necessary to produce an equivalent amount of money from such a school district income tax.
2. The certification of estimated school district income tax rate from the Ohio Department of Taxation.
3. A certified copy of a resolution passed by the Board on July 28, 2025 determining to proceed with the proposition of levying the Income Tax at a rate of 0.75% and to submit the same to the electors of the School District at the election to be held on November 4, 2025.

Dated: \_\_\_\_\_, 2025

---

Director of Elections  
Seneca County, Ohio