

IN THE SUPREME COURT OF OHIO

STATE EX REL.	:	
BOARD OF EDUCATION OF THE	:	Case No. _____
SPRINGFIELD CITY	:	
SCHOOL DISTRICT,	:	
1500 West Jefferson Street	:	Original Action in Mandamus
Springfield, Ohio 45506	:	
	:	
Relator,	:	
	:	
v.	:	
	:	
CLARK COUNTY AUDITOR	:	
HILLARY HAMILTON,	:	
31 North Limestone Street	:	
Springfield, Ohio 45502	:	
	:	
Respondent.	:	

**RELATOR’S VERIFIED COMPLAINT
IN ORIGINAL ACTION IN MANDAMUS**

Brodi J. Conover (0092082)*
**Counsel of Record*
 BRICKER GRAYDON LLP
 2 East Mulberry Street
 Lebanon, Ohio 45036
 Phone: (513) 870-6693
 bconover@brickergraydon.com

Matthew L. Stout (0070835)
 Ryan L. Richardson (0090382)
 BRICKER GRAYDON LLP
 100 South Third Street
 Columbus, Ohio 43215
 Phone: (614) 227-2300
 mstout@brickergraydon.com
 rrichardson@brickergraydon.com

Counsel for Relator

Daniel P. Driscoll (0074787)
 Clark County Prosecuting Attorney
 Andrew P. Pickering (0068770)
 First Assistant Prosecuting Attorney
 50 East Columbia Street
 Springfield, Ohio 45502
 Phone: (937) 521-1770
 ddriscoll@clarkcountyohio.gov
 apickering@clarkcountyohio.gov

Counsel for Respondent

This action is brought in the name of the State of Ohio on the relation of the Board of Education (the “Board of Education”) of the Springfield City School District (the “School District”), which is petitioning the Court for an order compelling Respondent Hillary Hamilton, in her role as the Clark County Auditor (“the County Auditor”), to collect the bond levy approved by the voters residing within the Springfield City School District at the May 7, 2013 election (“the 2013 Bond Levy”) through collection year 2031.

Relator Board of Education of the Springfield City School District, by and through counsel, hereby states as follows:

NATURE OF THE ACTION AND JURISDICTION

1. This is an original action commenced pursuant to this Court’s original jurisdiction under Section 2, Article IV of the Ohio Constitution and Chapter 2731 of the Ohio Revised Code.

2. The Board of Education seeks an order, judgment, and/or writ from this Court compelling Respondent Hillary Hamilton, the Clark County Auditor, to collect the bond levy approved by the voters residing within the Springfield City School District at the May 7, 2013 election through collection year 2031.

PARTIES

3. Relator Board of Education of the Springfield City School District is the duly established legislative and governing authority for the School District. The School District is located in Clark County and serves approximately 7,700 students. The Board of Education is a body politic and corporate and, pursuant to R.C. 3313.17, may sue and be sued.

4. Respondent Hillary Hamilton is the Clark County Auditor and serves as the chief fiscal officer of the county. The County Auditor is responsible for establishing the real property value and calculating the property tax for parcels of real estate within Clark County. After the

taxes have been collected by the County Treasurer, the County Auditor is responsible for apportioning and distributing the collected funds to each taxing district, including the Springfield City School District.

FACTUAL ALLEGATIONS

Bond Levies in Ohio

5. Ohio public schools are largely funded through property-tax levies and bond issuances.

6. When a board of education seeks funding from taxpayers in excess of the ten-mill limit, it must ask the voters living within the school district to approve an increase in the residents' property taxes that is then allocated to the school district that, in turn, increases the funds that a school district receives each year.

7. There are different types of levies—fixed-sum or fixed-rate levies—that are used to generate monies for school districts.

8. These levies—whether as a bond levy, to pay for capital improvements, or an operating levy, to pay for operational expenses—are placed on the ballot and must be approved by the voters before being collected and distributed to school districts.

9. The process for placing bond levy questions on the ballot is very specific.

10. A bond levy is essentially a request by a school district to issue bonds to pay for capital improvements. The school district receives the money when it sells the bonds, and then pays the bonds back over the course of the term of the bond issue as it collects money from the levy.

11. When a school district's board of education decides to place a bond levy on the ballot, it must pass a resolution of necessity that states the necessity of levying a tax outside the

ten-mill limitation to pay the debt charges on any bonds and anticipatory securities. *See* R.C. 5705.03(A) and R.C. 133.18.

12. After a resolution of necessity for a bond levy is passed by a school district, the board of education then certifies that resolution to the county auditor so that the county auditor can determine the current tax valuation of the school district and estimate the average annual property tax levy, expressed in dollars for each \$1,000 of the county auditor's appraised value and in mills for each \$1 of taxable value, that the county auditor estimates to be required throughout the stated maturity of the bonds to pay the debt charges on the bonds. *See* R.C. 133.18(C).

13. When the board of education receives that information from the county auditor, it can then choose to pass a resolution to proceed that states that the bond levy question should be submitted to the school district's voters, which includes that ballot question, and directs the school district's staff to ensure that the levy question appears on the ballot. *See* R.C. 133.18(D).

14. If a school district's voters approve a bond levy, a county auditor must levy and collect the property tax necessary to repay the bond issue during the maximum period of the bonds. *See* R.C. 133.18(H).

15. The bond levy amount to be collected must be certified by the county auditor and placed upon the tax duplicate for a property by November 30 of the year prior to its collection. *See* R.C. 133.18(H). For example, a bond levy that is to be collected in 2025 must be certified to the county auditor by November 30, 2024.

16. If the amount is not certified to the tax duplicate by the statutory deadline (on or before the last day of November), it cannot appear on the tax duplicate for collection in that tax year. *See* R.C. 133.18(H).

17. Ohio law requires that a bond levy be collected for as long as the bonds are outstanding. *See* R.C. 133.18(H).

18. There is not any limitation on the time period for which bonds may be first issued when at least 10% of the principal amount of the bonds have been issued within the first day of the sixth January following the date of the original election. R.C. 133.18(I)(5).

19. Ohio law also states that the maximum maturity for bonds with annual principal payments is measured from a date 12 months prior to the first date on which provision for payment of principal is made. R.C. 133.20(A).

The School District Provides Wide-Ranging Services to a Large and Diverse Student Body

20. The Springfield City School District is an urban school district located in the City of Springfield, Clark County.

21. The School District enrolls approximately 7,700 students.

22. The School District currently has an early learning center for pre-kindergarten children, ten neighborhood elementary schools for students in kindergarten through sixth grade, three middle schools for seventh and eighth graders, one high school, and one alternative school.

23. The School District also provides and maintains transportation, maintenance, athletic, and administrative facilities throughout the territory of the School District.

24. The School District goes to great lengths to provide a variety of educational and support services to each of its 7,700 students.

25. This includes offering general instruction programs to its students.

26. It also includes serving more than 1,200 students who receive individual instruction and services through special-education programs.

27. These services come at great cost, with the taxpayers of the School District responsible for funding a majority of such cost.

The Voters Approve a Capital-and-Maintenance Bond Question in 2013

28. It is not uncommon for school districts across the State to struggle with having levies approved by voters.

29. Fortunately, the voters that live within the School District have been exceptionally supportive of the School District and its levy requests since 2006, approving one bond levy and seven operating levies, while failing no levies in that time period.

30. In 2012, the School District began the process of placing a bond issue on the ballot for the construction, renovation, and maintenance of school facilities.

31. The first step in placing a levy on the ballot is that the Board of Education must pass a Resolution of Necessity that states the necessity of levying a tax outside the ten-mill limitation to pay the debt charges on any bonds and anticipatory securities.

32. The Board of Education did that and identified the purpose of the bond issue to be “renovating, improving, refurbishing, and maintaining existing school facilities, furnishing and equipping the same, acquiring school buses, and upgrading and improving technology and building security enhancements district wide and appurtenances thereto.” A true and accurate copy of this Resolution of Necessity is attached to this Complaint as Exhibit A.

33. The Resolution of Necessity further specified that it was necessary to issue and sell bonds of the School District in the amount of \$13,995,000 and “that there shall be annually levied on all the taxable property in the School District a direct tax outside of the ten-mill limitations to pay the debt charges on the Bonds and any securities issued in anticipation thereof.” *Id.*

34. Pursuant to the requirements of R.C. 133.18(B)(3), the Resolution of Necessity stated that the approximate date of the bonds would be June 1, 2013, the estimated net average rate of interest would be 3.50% per annum, and the maximum number of years over which the principal of the bonds to be paid was not to exceed 12 years. *Id.*

35. The Clark County Auditor determined, and certified, the amount of revenue to be generated by the proposed bond levy and the millage necessary to generate such revenue. A true and accurate copy of this Certification is attached to this Complaint as Exhibit B.

36. The Board of Education then passed a Resolution to Proceed that identified the bond question to be submitted to the School District's voters and directed the School District's staff to cause the bond question to appear on the ballot. A true and accurate copy of this Resolution to Proceed is attached to this Complaint as Exhibit C.

37. Because the Board of Education took the proper actions required under R.C. 133.18, the following bond question appeared on the May 7, 2013 ballot that was submitted to the School District's voters:

“Shall bonds be issued by the Springfield City School District for the purpose of renovating, improving, refurbishing, and maintaining existing school facilities, furnishing and equipping the same, acquiring school buses, and upgrading and improving technology and building security enhancements district-wide and appurtenances in the principal amount of \$13,995,000 to be repaid annually over a maximum period of 12 years, and an annual levy of property taxes be made outside of the ten-mill limitation, estimated by the county auditor to average over the repayment period of the bond issue 2.2 mills for each one dollar of tax valuation, which amounts to \$0.22 for each one hundred dollars of tax valuation, commencing in 2013, first due in calendar year 2014, to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds.”

A true and accurate copy of the Certification of May 7, 2013 Primary Election is attached to this Complaint as Exhibit D.

38. The 2013 Bond Levy passed with 57.8% of the School District’s voters voting for the bond issue. *See* Exhibit D.

39. This meant that a majority of the School District’s voters approved a bond issue in the amount of \$13,995,00 to be paid over a maximum period not to exceed 12 years pursuant to R.C. 133.18.

40. Because of the School District’s voters’ approval, the School District issued bonds in the aggregate amount of \$13,995,000 in two series consistent with R.C. Chapter 133.

41. This means that the School District was permitted to issue \$13,995,000 in bonds in different series so long as at least 10% of the principal amount was issued by January 1, 2019. *See* R.C. 133.18(D)(5).

42. First, the School District issued \$5,880,000 in bonds on September 12, 2013 (the “Series 2013 Bonds”). This amount exceeded more than 10% of the principal amount and occurred well before January 1, 2019.

43. The School District issued the Series 2013 Bonds and certified the collection amount to the County Auditor prior to November 30, 2013—which meant that collection on the Series 2013 Bonds began in 2014.

44. Second, the School District issued \$8,115,000 in bonds on November 6, 2019 (the “Series 2019 Bonds” and, together with the Series 2013 Bonds, the “Bonds”).

45. The School District issued the Series 2019 Bonds and certified the collection amount to the County Auditor prior to November 30, 2019—which meant that collection on the Series 2019 Bonds began in 2020.

46. Both the Series 2013 Bonds and the Series 2019 Bonds contemplate repayment over a maximum period of 12 years as approved by the voters at the May 7, 2013 election.

47. The final maturity of the Series 2013 Bonds is December 1, 2026—12 years from the date of first collection in 2014.

48. The final maturity of the Series 2019 Bonds is December 1, 2031—12 years from the date of the first payment of the Series 2019 Bonds.

The County Auditor Informs the School District They Will Not Collect the 2013 Bond Levy After 2025

49. In early 2023, the former Clark County Auditor John Federer informed the School District that the collection of the 2013 Bond Levy will end in 2025. The current County Auditor reaffirmed this position that collection of the 2013 Bond Levy will end in 2025.

50. The County Auditor’s basis for ending collection of the 2013 Bond Levy in 2025 is that it is 12 years from when the School District’s voters approved the 2013 Bond Levy. The County Auditor also points to the “approximate date” of the bonds in the Resolution of Necessity (June 1, 2013) as being the *actual date* to begin the 12-year clock.

51. That is a vastly incorrect reading and application of Ohio law.

52. The School District, through its attorney, notified the County Auditor and the Clark County Prosecuting Attorney that the 2013 Bond Levy approved by the School District’s voters at the May 7, 2013 election should be collected through 2031. A true and accurate copy of this letter is attached to this Complaint as Exhibit E.¹

53. This is based upon R.C. Chapter 133’s plain language and how it applies to bond levies across the State.

¹ The letter from the School District’s attorney identifies that the first maturity date for the Series 2019 Bonds was December 1, 2019. That is incorrect. As identified in this Complaint and subsequently relayed to the County Auditor, the Series 2019 Bonds first matured on December 1, 2020.

54. The 2013 Bond Levy should be collected through 2031.
55. The School District decided to split issuance of the 2013 Bond Levy into two different issuances: the Series 2013 Bonds and the Series 2019 Bonds.
56. The maturity date for the Series 2013 Bonds is December 1, 2026.
57. The maturity date for the Series 2019 Bonds is December 1, 2031.
58. Despite there being no scenario that would permit stopping collection of the 2013 Bond Levy in 2025, the County Auditor (and the Clark County Prosecuting Attorney) has indicated that she will not collect any monies on the 2013 Bond Levy beyond 2025.
59. The School District has repeatedly communicated with the Clark County Auditor and the Clark County Prosecutor in an attempt to amicably resolve this dispute consistent with Ohio law.
60. On May 31, 2024, the School District's attorney sent the County Auditor a letter reiterating that Ohio law and the bond maturities require that the 2013 Bond Levy be collected through 2031 and notifying her that if the parties could not reach a resolution by September, the School District would have no choice but to file a mandamus seeking this Court's intervention. The School District's attorney sent follow-up communications to the Clark County Prosecutor on July 2, 2024, and August 5, 2024, respectively, seeking to amicably resolve this dispute consistent with Ohio law. Both the County Auditor and County Prosecutor declined to have further discussions or consider an alternative position consistent with Ohio law.

The Impact of the County Auditor's Illegal Decision

61. The County Auditor failing to follow her statutory duties will have significant impact on the School District.

62. The School District received \$1,738,668 from the 2013 Bond Levy for collection year 2024 and expects to receive approximately \$1,728,400 from the 2013 Bond Levy for collection year 2025.

63. As of June 30, 2024 (the end of the School District’s fiscal year), there is \$3,595,000 in principal outstanding and \$291,500 due in interest on the Series 2013 Bonds, and \$6,830,000 in principal outstanding and \$961,500 due in interest on the Series 2019 Bonds.

64. The School District estimates that if the County Auditor stops collecting on the 2013 Bond Levy in 2025 as she has promised, the School District will have no revenue source to pay the remaining principal and interest due on the Series 2013 Bonds and on the Series 2019 Bonds which will be due beginning June 1, 2026.

65. This will force the School District to cover debt service payments in the following amount from 2026-2031:

Year	Principal	Interest	Total
2026	\$1,705,000	\$241,200	\$1,946,200
2027	1,015,000	173,000	1,188,000
2028	1,055,000	132,400	1,187,400
2029	1,100,000	90,200	1,190,200
2030	1,145,000	46,200	1,191,200
2031	1,165,000	23,300	1,188,300

66. The annual debt service payments from 2026-2031 set forth above will have to come directly from monies that the School District would otherwise spend on providing services and education to its students.

CLAIM FOR RELIEF

Writ of Mandamus

67. The Board of Education reincorporates all of its prior allegations as if restated here.

68. Ohio law requires that a bond levy be collected for as long as the Bonds are outstanding.

69. Specifically, R.C. 133.18(H) provides:

If a majority of the electors voting upon the question vote for it, the taxing authority of *the subdivision may proceed under sections 133.21 to 133.33 of the Revised Code with the issuance of the securities and with the levy and collection of a property tax outside the tax limitation during the period the securities are outstanding sufficient in amount to pay the debt charges on the securities*, including debt charges on any anticipatory securities required to be paid from that tax. If legislation passed under section 133.22 or 133.23 of the Revised Code authorizing those securities is filed with the county auditor on or before the last day of November, the amount of the voted property tax levy required to pay debt charges or estimated debt charges on the securities payable in the following year shall if requested by the taxing authority be included in the taxes levied for collection in the following year under section 319.30 of the Revised Code.

(emphasis added).

70. The School District's voters overwhelmingly approved the 2013 Bond Levy.

71. As a result, the School District had a clear legal right to issue bonds in an amount of \$13,955,000 to be paid over a 12-year period.

72. The School District did, in fact, issue bonds that totaled the amount approved by the voters in the 2013 Bond Levy.

73. The School District issued the Series 2013 Bonds in the amount of \$5,880,000 on September 12, 2013 and the Series 2019 Bonds in the amount of \$8,115,000 on November 6, 2019.

74. The Series 2013 Bonds have a final maturity date of December 1, 2026.

75. The Series 2019 Bonds have a final maturity date of December 1, 2031.

76. Ohio law requires that the County Auditor continue to levy and collect property tax during the period that the Series 2013 Bonds and the Series 2019 Bonds are outstanding in an amount sufficient to pay the debt charges on those bonds. *See* R.C. 133.18(H).

77. The County Auditor's position that she need not collect the 2013 Bond Levy beyond 2025 because the voters approved the ballot question in May 2013 and that the Resolution of Necessity provided an approximate date for the Bonds of June 1, 2013, for which the maximum maturity of the Bonds cannot exceed 12 years beyond that date, has no basis whatsoever in Ohio law.

78. In fact, Ohio law does not impose a time limitation on the period for which bonds may be first issued when at least 10% of the principal amount of the bonds has been issued within the first day of the sixth January following the date of the election. R.C. 133.18 (I)(5).

79. The School District complied with this statutory requirement when it issued the Series 2013 Bonds in September 2013.

80. There was no time limit placed on the School District to issue the remaining bond amount; the School District was timely in issuing the Series 2019 Bonds in November 2019.

81. Ohio law requires that the maximum maturity date for bonds with annual principal payments (like the Series 2013 Bonds and the Series 2019 Bonds) is measured from a date 12 months prior to the date on which the first principal payment is made. *See* R.C. 133.20(A).

82. The first principal payment for the Series 2013 Bonds was due on December 1, 2015—meaning that its maturity date under Ohio law is December 1, 2026.

83. The first principal payment for the Series 2019 Bonds was due on December 1, 2020—meaning that its maturity date under Ohio law is December 1, 2031.

84. Ohio law requires the County Auditor to levy and collect property taxes so long as the Series 2013 Bonds and the Series 2019 Bonds are outstanding so that the School District can pay the debt charges on the Bonds.

85. The County Auditor, therefore, has a clear legal duty under Ohio to collect the 2013 Bond Levy through 2031.

86. The Board of Education has a clear legal right to have the County Auditor levy and collect the 2013 Bond Levy through 2031 and to have the monies distributed to the School District so that it can repay the Bonds issued in accordance with the voter-approved bond issue.

87. The Board of Education lacks any adequate remedy in the ordinary course of the law to compel the County Auditor to collect the 2013 Bond Levy.

88. If the Board of Education takes the County Auditor at her word that she will not collect on the 2013 Bond Levy beyond 2025 and waits beyond November 30, 2025, no monies will be collected in 2026 under the 2013 Bond Levy and the School District will be unable to collect those monies in the future.

89. If the County Auditor does not follow Ohio law and collect on the 2013 Bond Levy beyond 2025 and the School District does not receive any additional monies, the School District will be unable to repay the Series 2013 Bonds and the Series 2019 Bonds.

90. If the Board of Education waited to file suit against the County Auditor after she refused to place the 2013 Bond Levy on the tax duplicate for collection in December 2025, it would be too late and the School District would be without any recourse to require the County Auditor to collect any monies under the 2013 Bond Levy in 2026 (and beyond).

PRAYER FOR RELIEF

WHEREFORE, Relator Board of Education of the Springfield City School District prays the Court to grant the following relief:

- A. Issue an Order, Judgment and/or Writ of Mandamus compelling Respondent Hillary Hamilton, the Clark County Auditor, to collect the bond levy approved by the voters of the School District at the May 7, 2013 election through collection year 2031;
- B. Grant a Peremptory Writ of Mandamus ordering the relief set forth above after the filing of the Answer to the Complaint;
- C. Assess the costs of this action against Respondent;
- D. Award the Board of Education of the Springfield City School District its attorney's fees and expenses; and,
- E. Award such other relief as may be appropriate.

Respectfully submitted,

/s Brodi J. Conover

Brodi J. Conover (0092082)*

**Counsel of Record*

BRICKER GRAYDON LLP

2 East Mulberry Street

Lebanon, Ohio 45036

Phone: (513) 870-6693

bconover@brickergraydon.com

Matthew L. Stout (0070835)

Ryan L. Richardson (0090382)

BRICKER GRAYDON LLP

100 South Third Street

Columbus, Ohio 43215

Phone: (614) 227-2300

mstout@brickergraydon.com

rrichardson@brickergraydon.com

Counsel for Relator

VERIFICATION

State of Ohio)
) ss:
County of Clark)

I, Nicole Cottrell, having first been duly sworn and cautioned according to law, hereby state that I am over the age of eighteen years and competent to testify as to the allegations in the foregoing Complaint for Writ of Mandamus. I have reviewed the allegations contained in the Complaint and state based on my personal knowledge that they are true. I am the Treasurer for the Springfield City School District.

FURTHER AFFIANT SAYETH NAUGHT.



Nicole Cottrell
Springfield City School District

Sworn to before me and subscribed in my presence this 4th day of October, 2024.





Notary Public

SUSAN M. CLEARY
NOTARY PUBLIC, STATE OF OHIO
MY COMMISSION EXPIRES 9-6-25

**BOARD OF EDUCATION
SPRINGFIELD CITY SCHOOL DISTRICT
CLARK COUNTY, OHIO**

The Board of Education (the "Board") of the Springfield City School District, Clark County, Ohio (the "School District"), met in regular session on December 13, 2012, at 6:00 p.m., at the Clark Center, 1500 West Jefferson Street, Room 14, Springfield, Ohio 45506, with the following members present:

Ms. Anita Biles
Mrs. Wanda Truss

Mr. Jamie Callan
Mr. Ed Leventhal

Mrs. Donna Picklesimer

Mr. Callan introduced the following resolution and moved its passage:

RESOLUTION DECLARING NECESSITY OF BOND
ISSUE AND TO SUBMIT THE QUESTION OF SUCH
ISSUE TO THE ELECTORS; AND REQUESTING
STATE CONSENTS IN CONNECTION THEREWITH

(ORC §133.18; §133.06)

RECEIVED

JAN 14 2013

CLARK COUNTY
BD. OF ELECTIONS

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Springfield City School District, Clark County, Ohio, a majority of all of the members elected thereto concurring, that:

Section 1. It is necessary for the purpose of renovating, improving, refurbishing, and maintaining existing school facilities; furnishing and equipping the same; acquiring school buses; and upgrading and improving technology and building security enhancements district-wide and appurtenances thereto, to issue and sell bonds of the School District in the amount of \$13,995,000 (the "Bonds"). It is further necessary that there shall be annually levied on all the taxable property in the School District a direct tax outside of the ten-mill limitation to pay the debt charges on the Bonds and any securities issued in anticipation thereof. The Bonds shall be dated approximately June 1, 2013; shall bear interest at the estimated rate of 3.50% per annum; and shall be paid over a period not to exceed 12 years.

Section 2. The question of issuing the Bonds shall be submitted to the electors of the School District at the election to be held at the usual voting places within the School District on May 7, 2013.

Section 3. The School District requests consents of the Tax Commissioner of Ohio and the Superintendent of Public Instruction to issue bonds in excess of 4% but not to exceed 9% of the assessed valuation of said School District, all in accordance with Section 133.06, Ohio Revised Code.

FILED
CLARK COUNTY AUDITOR
DEC 18 2012
JOHN S. FEDERER
AUDITOR

Section 4. All formal actions of this Board concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Board, and 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 Section 121.22 of the Ohio Revised Code.

Section 5. The Treasurer of this Board is hereby authorized and directed to certify a copy of this Resolution to the County Auditor and Board of Elections of Clark County, Ohio.


M~~s.~~^{s.} Biles seconded the motion and, after discussion, a roll call vote was taken and the results were:

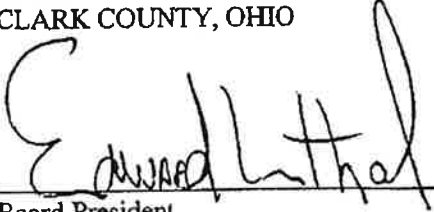
Voting Aye: Ms. Biles, Mr. Callan, Mrs. Picklesimer, Mrs. Truss, President Leventhal

Voting Nay: None

Motion Carried: 5-0
Passed: December 13, 2012

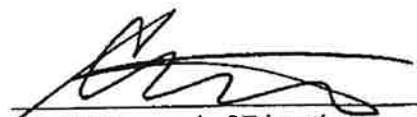
BOARD OF EDUCATION
SPRINGFIELD CITY SCHOOL DISTRICT
CLARK COUNTY, OHIO

Attest: 
Treasurer


Board President

CERTIFICATE

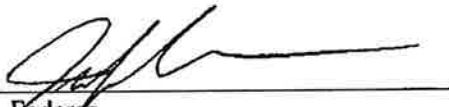
The undersigned Treasurer of the Board of Education of the Springfield City School District, Clark County, Ohio, hereby certifies that the foregoing is a true copy of a resolution duly passed by the Board of Education of said School District on December 13, 2012 and that a true copy thereof was certified to the County Auditor of Clark County, Ohio.


Treasurer, Board of Education
Springfield City School District
Clark County, Ohio

Certificate of Estimated Average Annual Property Tax Levy for Bonds of Subdivisions of the State

The County Auditor of Clark County, Ohio, does hereby certify the following:

1. On **December 18, 2012**, the taxing authority of the **Springfield City School District, Clark County, Ohio** certified a copy of its resolution adopted **December 13, 2012**, declaring the necessity of issuing bonds in the aggregate principal amount of **\$13,995,000**, and levying a tax outside the 10-mill limitation for the purposes set forth in that the resolution to be placed on the ballot at the **May 7, 2013** election.
2. The estimated average annual property tax levy required throughout the stated maximum maturity of the bonds to pay the interest on the bonds and retire the principal over **12 years** is calculation to be **Two and Two Tenths (2.2)** mills for each one dollar of valuation, which is Fifty cents (\$0.22) for each \$100 of tax valuation.
3. The total tax valuation of the subdivision used in calculating the average annual property tax levy is **Six Hundred Fifty-Four Million, Twenty-Eight Thousand, Five Hundred Eleven (\$654,028,511)**.



John S. Federer
Clark County Auditor

12-27-12
Date

RECEIVED

JAN 14 2013

Instructions

**CLARK COUNTY
BD. OF ELECTIONS**

1. "Total tax valuation" should include the taxable value of all real property and certain public utility personal property in the subdivision. Because of the rapid phase-out of the tangible personal property tax, including certain public utility personal property, and the long term of a bond issue, the taxable value of such property should not be included in "total tax valuation." See Bulletin 8 for a more detailed explanation of the exclusions from tax valuation and how to obtain them. 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. In calculating the estimated average annual property tax levy, the auditor shall assume that the bonds are issued in one series bearing interest and maturing in equal principal amounts in each year over the maximum maturity of the bonds, and that the subdivision's tax valuation for the **current year** remains the same throughout that period. If the tax valuation for the current year (the year in which you are making this certification) is not yet determined, the auditor shall **estimate** that valuation. In other words, the total tax valuation used for this purpose may differ from the tax valuations on the tax lists that were most recently certified for collection.
4. For purposes of this certification, we suggest that 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 that the taxing authority can pass a resolution to proceed not later than 98 days before the election for school districts, or 90 days before the election for all other subdivisions.

Section A-5
January 10, 2013

**BOARD OF EDUCATION
SPRINGFIELD CITY SCHOOL DISTRICT
CLARK COUNTY, OHIO**

The Board of Education (the "Board") of the Springfield City School District, Clark County, Ohio (the "School District"), met in regular session on January 10th, 2013, at 5:30, at the Clark Center, 1500 West Jefferson Street, Room 14, Springfield, Ohio 45506, with the following members present:

Anita Biles

Jamie Callan

Ed Leventhal

Donna Picklesimer

Wanda Truss

Mr. Callan introduced the following resolution and moved its passage:

**RESOLUTION DETERMINING TO PROCEED WITH
THE ISSUE OF BONDS AND CERTIFYING SAME TO
THE BOARD OF ELECTIONS**

(ORC §133.18)

RECEIVED

JAN 14 2013

CLARK COUNTY
BD. OF ELECTIONS

WHEREAS, the Board of the Springfield City School District, Clark County, Ohio, at its meeting on December 13, 2012, determined that it is necessary to issue bonds in the amount of \$13,995,000 (the "Bonds") for the purpose of renovating, improving, refurbishing, and maintaining existing school facilities; furnishing and equipping the same; acquiring school buses; and upgrading and improving technology and building security enhancements district-wide and appurtenances thereto, and that it is necessary that a direct tax be annually levied on all the taxable property in the School District outside of the ten-mill limitation to meet the debt charges on the Bonds and any securities issued in anticipation thereof;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Springfield City School District, Clark County, Ohio, a majority of all of the members elected thereto concurring, that:

Section 1. It is necessary to proceed with the issuance of the Bonds in the amount and for the purpose described in the preambles to this resolution, and to levy, outside of the ten-mill limitation provided by law, an annual tax on all the taxable property in the School District to pay debt charges on the Bonds and any securities issued in anticipation thereof.

Section 2. The Bonds shall be dated approximately June 1, 2013; shall bear interest at the estimated rate of 3.50% per annum; and shall be paid over a period not to exceed 12 years.

Section 3. The question of issuing the Bonds shall be submitted to the electors of the School District at the election to be held at the usual voting places within the School District, on May 7, 2013.

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

AFFIRMATIVE VOTE IS NECESSARY FOR PASSAGE

Shall bonds be issued by the Springfield City School District, Clark County, Ohio for the purpose of renovating, improving, refurbishing, and maintaining existing school facilities; furnishing and equipping the same; acquiring school buses; and upgrading and improving technology and building security enhancements district-wide and appurtenances thereto, in the principal amount of \$13,995,000, to be repaid annually over a maximum period of 12 years, and an annual levy of property taxes be made outside the ten-mill limitation, estimated by the county auditor to average over the repayment period of the bond issue 2.2 mills for each one dollar of tax valuation, which amounts to \$0.22 for each one hundred dollars of tax valuation, commencing in 2012, first due in calendar year 2013, to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?

	FOR THE BOND ISSUE
	AGAINST THE BOND ISSUE

Section 5. The Treasurer of the Board is hereby directed to certify a copy of the Resolution of Necessity dated December 13, 2012 and a copy of this Resolution to the Board of Elections, Clark County, Ohio, on or before January 29, 2013.

Section 6. It is hereby found and determined that all formal actions of this Board concerning and relating to the adoption of this resolution were adopted 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 Section 121.22 of the Ohio Revised Code.

Ms. Biles seconded the motion and, after discussion, a roll call vote was taken and the results were:


Voting Aye: Ms. Biles, Mr. Callan, Mr. Leventhal, Mrs. Picklesimer, Mrs. Truss

Voting Nay: None

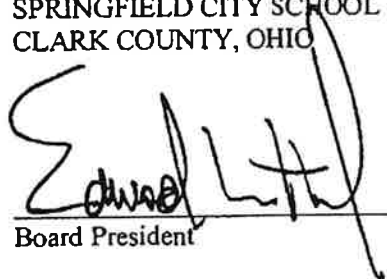
Passed: 5-0

BOARD OF EDUCATION
SPRINGFIELD CITY SCHOOL DISTRICT
CLARK COUNTY, OHIO

Attest:




Treasurer



Board President

CERTIFICATE

The undersigned Treasurer of the Board of Education of the Springfield City School District, Clark 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 10th, 2013 and that a true copy thereof was certified to the Board of Elections of Clark County, Ohio.



Treasurer, Board of Education
Springfield City School District
Clark County, Ohio

RECEIPT OF BOARD OF ELECTIONS

Ohio Revised Code Section 133.18

The undersigned, being the Director of Elections of Clark County, Ohio, does hereby acknowledge receipt on or before the date hereof of the following documents from the Springfield City School District, Clark County, Ohio (the "School District"):

1. A certified copy of a resolution passed by the Board of Education of the School District on December 13, 2012 declaring the necessity of a bond issue (the "Bonds") and to submit the same to the electors of the School District.

2. Certificate of the County Auditor of Clark County, Ohio, dated December 27, 2012 regarding the estimated average annual property tax levy required to pay the debt charges on the Bonds.

3. A certified copy of a resolution passed by such Board of Education on January 10, 2013 determining to proceed with the election on the Bonds.

Dated: January 14, 2013



Director of Elections
Clark County, Ohio

RECEIVED

JAN 14 2013

**CLARK COUNTY
BD. OF ELECTIONS**

CERTIFICATE OF RESULT OF ELECTION

EXHIBIT D

On Issuing Bonds
R.C. 133.18, 3501.11(G)

The State of Ohio, Clark County, ss.
To ¹ Ohio Secretary of State, Ohio Department of Taxation, Tax Equalization Division, The Clark County Board of Commissioners, Clark County Auditor, Springfield City School District

We, the undersigned, Board of Elections of said County, do hereby certify that the Special
(Primary, General or Special)

Election held in the Springfield City School District
(Name of Subdivision)

on the 7th day of May, 2013, on the question:

“Shall bonds be issued by the Springfield City School District
(Name of Subdivision)

for the purpose of Renovating, improving, refurbishing, and maintaining existing school facilities; furnishing and equipping the same; and upgrading and improving technology and building security enhancements district-wide and appurtenances thereto

in the principal amount of \$13,995,000.00
to be repaid annually over a maximum period of 12 years, and an annual levy of property taxes be made outside of the ten mill limitation estimated by the County Auditor to average over the repayment period of the bond issue 2.2 mills for each one dollar of tax valuation, which amounts to \$0.22 for each one hundred dollars of tax valuation,
(Here insert rate expressed in cents or dollars and cents)

to pay the annual debt charge on bonds, and to pay debt charges on any notes issued in anticipation of those bonds, resulted as follows:

Whole number of votes cast Two thousand and thirty-three
(Write number of votes in words)
(2,033)
(In figures)

For the Bond Issue:

One thousand, one hundred and seventy-five (1,175)
(Write number of votes in words) (In figures)

Against the Bond Issue:

Eight hundred and fifty-eight (858)
(Write number of votes in words) (In figures)

as the same appears by the abstract of votes duly certified and signed by us and deposited in our office.

IN WITNESS WHEREOF, we have hereunto subscribed our names officially at

Springfield, Ohio, this 23rd day of May, 2013.

[Signature]
Chair
[Signature]
[Signature]

Board of Elections
Clark County, Ohio

Attest: [Signature]
Director

¹ The Ohio Department of Taxation, Tax Equalization Division; the county Auditor, and to the fiscal officer of the political subdivision for which such bonds are to be issued.

**Proposed Bond Issue
Springfield City School District**

A majority affirmative vote is necessary for passage

Shall bonds be issued by the Springfield City School District for the purpose of **renovating, improving, refurbishing, and maintaining existing school facilities; furnishing and equipping the same; acquiring school buses; and upgrading and improving technology and building security enhancements district-wide and appurtenances** in the principal amount of \$13,995,000, to be repaid annually over a maximum period of 12 years, and an annual levy of property taxes be made outside of the ten-mill limitation, estimated by the county auditor to average over the repayment period of the bond issue 2.2 mills for each one dollar of tax valuation, which amounts to \$0.22 for each one hundred dollars of tax valuation, commencing in 2013, first due in calendar year 2014, to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?

FOR THE BOND ISSUE

AGAINST THE BOND ISSUE

	VOTES	PERCENT
PRECINCTS COUNTED (OF 72)	72	100.00
REGISTERED VOTERS - TOTAL	64,313	
BALLOTS CAST - TOTAL	11,628	
VOTER TURNOUT - TOTAL		18.08
Clark-Shawnee LSD - 7.59 M Emer.		
VOTE FOR 1		
(WITH 19 OF 19 PRECINCTS COUNTED)		
FOR THE TAX LEVY	1,168	49.87
AGAINST THE TAX LEVY.	1,174	50.13
Total	2,342	
Fairborn CSD 11.7 M Emer.		
VOTE FOR 1		
(WITH 1 OF 1 PRECINCTS COUNTED)		
FOR THE TAX LEVY	0	
AGAINST THE TAX LEVY.	3	100.00
Total	3	
Greenon LSD 4.95 M Income & Bond Issue		
VOTE FOR 1		
(WITH 10 OF 10 PRECINCTS COUNTED)		
FOR THE INCOME TAX AND BOND ISS	1,547	46.14
AGAINST THE INCOME TAX AND BOND IS	1,806	53.86
Total	3,353	
Springfield CSD 2.2 M Bond Issue		
VOTE FOR 1		
(WITH 39 OF 39 PRECINCTS COUNTED)		
FOR THE BOND ISSUE	1,175	57.80
AGAINST THE BOND ISSUE	858	42.20
Total	2,033	
Tecumseh LSD 12.37 M Emer.		
VOTE FOR 1		
(WITH 13 OF 13 PRECINCTS COUNTED)		
FOR THE TAX LEVY	1,914	49.17
AGAINST THE TAX LEVY.	1,979	50.83
Total	3,893	

-E



Bricker & Eckler LLP
100 South Third Street
Columbus, OH 43215
Office: 614.227.2300
www.bricker.com

Matthew L. Stout
Partner
Direct Dial: 614.227.8861
mstout@bricker.com

January 12, 2023

SENT VIA EMAIL

John Federer, County Auditor
County of Clark, Ohio
31 N. Limestone St.
Springfield, Ohio 45502

Re: Springfield City School District – Last collection of 2013 Bond Levy

Dear Mr. Federer:

I have been asked by the Springfield City School District (the “School District”) to reach out to your office regarding the last scheduled collection of the bond levy approved by the voters of the School District at the May 7, 2013 election (the “2013 Bond Levy”). Specifically, voters of the School District approved a bond issue in the amount of \$13,995,000 (the “Bonds”) to be paid over 12 years pursuant Section 133.18 of the Ohio Revised Code (the “Code”) at the May 7, 2013 election.

Pursuant to this voted authority, the School District issued the Bonds in two series: (i) \$5,880,000 on September 12, 2013 (the “Series 2013 Bonds”), and (ii) \$8,115,000 on November 6, 2019 (the “Series 2019 Bonds”). The final maturity of the Series 2013 Bonds is December 1, 2026 and the final maturity of the Series 2019 Bonds is December 1, 2031.

Your office has communicated to the School District that the last collection of the 2013 Bond Levy will be made in 2025, based on the 2013 ballot date and 12 year maturity in the ballot language. It is our opinion that based on Ohio law and the maturities of the Series 2013 and Series 2019 Bonds, the 2013 Bond Levy should be collected through 2031.

Specifically, Section 133.18(I)(5) of the Code provides that there is no limitation on the time period for which bonds may be first issued when at least 10% of the principal amount of the bonds has been issued within the first day of the sixth January following the date of the election, which the School District did when it issued the Series 2013 Bonds in 2013. Further, Section 133.20(A) of the Code sets forth that the maximum maturity for bonds with annual principal payments, such as the Series 2013 Bonds and Series 2019 Bonds, shall be measured from a date 12 months prior to the first date on which provision for payment of principal is made.

In the case of the Series 2013 Bonds, their first principal payment was due on December 1, 2015, meaning that their maximum maturity under ORC 133.20(A) would be December 1, 2026. As to

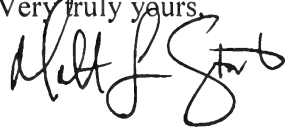
January 12, 2023

Page 2

the Series 2019 Bonds, their first principal payment was due on December 1, 2019, meaning that their maximum maturity under ORC 133.20(A) would be December 1, 2031. Accordingly, when Section 133.18(I)(5) and Section 133.20(A) of the Code are read together, it is our opinion that the 2013 Bond Levy should be levied through 2031.

Thank you in advance for your attention to this matter. Please let me know if you have questions or would like to discuss further.

Very truly yours,

A handwritten signature in black ink, appearing to read "Matt L. Stout". The signature is written in a cursive, flowing style.

Matthew L. Stout



John S. Federer
Clark County Auditor

February 28, 2023

Nicole Cottrell
Treasurer
Springfield City School District
1500 West Jefferson Street
Springfield, OH 45506

Re: SCSD request to extend bond levy on tax list until 2031

Dear Ms. Cottrell:

This letter is in response to the request of the Springfield City School District regarding the real property tax levied after an election under R.C. 133.18 in the May 2013 special election. This bond levy is currently set to expire, and no longer be on the tax levy, after calendar year 2025 (with the last tax year of collection being 2024). You had requested that the Clark County Auditor extend the tax levy through 2031. We have also received a letter from Matthew L. Stout of Bricker and Eckler in support of your request.

After consulting with counsel, the Clark County Auditor has determined that we will not be taking the action you requested. We do not agree that the Ohio Revised Code sections that Mr. Stout referenced lead to a conclusion that the bond levy can be extended on the tax list beyond the time period authorized by the election held in 2013. We further believe that taking the action that you requested would be in conflict with R.C. 133.19(B)(2), which states: "The taxing authority may not authorize or issue securities *** [i]n the case of bonds approved at an election under section 133.18 of the Revised Code, bonds with a latest maturity exceeding the maximum number of years over which principal of the bonds may be paid as approved at that election[.]"

Sincerely,

A handwritten signature in black ink, appearing to read "John S. Federer".

John S. Federer
Clark County Auditor

cc: Andrew Pickering, First Assistant Clark County Prosecutor

MAR 15

Stout, Matthew

Subject: FW: RE: Meeting Request: Opinion on Bond Levy [IMAN-BRICKER2.FID471149]

From: Stout, Matthew <mstout@bricker.com>

Sent: Wednesday, March 15, 2023 1:06 PM

To: jfederer@clarkcountyohio.gov; cottrellnl@scsdoh.org

Cc: tcowan@clarkcountyohio.gov; apickering@clarkcountyohio.gov

Subject: RE: Meeting Request: Opinion on Bond Levy [IMAN-BRICKER2.FID471149]

Auditor Federer-

Nicole asked that I respond to your email below on the School District's behalf. We had suggested a meeting so we could better understand your position on this matter.

Specifically, your letter to the School District dated February 28, 2023 cited ORC 133.19(B)(2) but based on our interpretation of that provision, the maximum maturities of the School District's 2013 Bonds and 2019 Bonds are in compliance. As you note, ORC 133.19(B)(2) states:

(B)(2) In the case of bonds approved at an election under section 133.18 of the Revised Code, bonds with a latest maturity exceeding the maximum number of years over which principal of the bonds may be paid as approved at that election;

With respect to both the 2013 Bonds and the 2019 Bonds, the principal of the bonds is being paid over 12 years, which is the maximum number of years approved at the election. In the case of the 2013 Bonds, the principal is paid from 2015-2026. In the case of the 2019 Bonds, the principal is paid from 2020-2031. In both instances, the principal is paid over a period not in excess of 12 years and the maturities are in compliance with ORC 133.19(B)(2).

Further, when you read Section (A) of ORC 133.19, it states that the fiscal officer of the subdivision shall certify to the taxing authority the maximum maturity of the bonds which should be calculated in accordance with Section 133.20. As we noted in our letter to you dated January 12, 2023, the maximum maturity of both bond issues for purposes of issuance was calculated pursuant to ORC 133.20(A).

Therefore, one of our main questions is how your office is calculating the start date of the 12 year maximum maturity. Based on your position that the bond levy should not be collected after 2025, it appears that your office is starting the clock for the maximum maturity of both bond issues in 2013, regardless of the fact that ORC 133.19(B)(2) provides no requirement that the maximum maturity clock start in 2013; just that the principal of the bonds cannot be paid over a period not to exceed 12 years.

Our citation to ORC 133.18(I)(5) was included in our January 12, 2023 letter to note that the legislators contemplated that the maximum maturity clock for 133.18 bonds need not start immediately after the election but rather upon their issuance, and in accordance with ORC 133.20. ORC 133(I)(2) allows subdivisions to delay the issuance of securities to "the first day of the sixth January following the election" and as noted in our January 12, 2023 letter, ORC 133.18(I)(5) provides that once 10% of the voted authority is issued, the limitation under (I)(2) no longer applies. It seems unlikely that the legislature would allow subdivisions to delay the issuance of their securities for almost six years (or indefinitely once 10% of the securities are issued) but then expect that they to shorten the maturity of those securities by a like time period.

Lastly, if you read ORC 133.18(H), it authorizes the bond levy to be in place for as long as the School District's bonds are outstanding; not just for a period of 12 years:

*(H) "if a majority of the electors voting upon the question vote for it, the taxing authority of the subdivision may proceed under sections [133.21](#) to [133.33](#) of the Revised Code with the issuance of the securities **and with the levy and collection of a property tax outside the tax limitation during the period the securities are outstanding sufficient in amount to pay the debt charges on the securities"***

Hopefully, this email provides you the initial background information you are requesting and the starting point for a follow-up meeting. Please let me know if you have further questions.

Thanks,

Matt

Matthew L. Stout

Partner

mstout@bricker.com

t: 614.227.8861

c: 614.204.8066

f: 614.227.2390



100 South Third Street
Columbus, OH 43215-4291

www.bricker.com



We've proudly earned Mansfield Rule 5.0 Certified Plus Status. *Learn more* about how law firms like ours are committing to operationalizing diversity, equity and inclusion and making meaningful progress.

CONFIDENTIALITY NOTICE: This message (including any attachment) is confidential. It may also be privileged or otherwise protected by work-product immunity or other legal rules. If you have received it by mistake, please delete it from your system; you may not copy or disclose its contents to anyone. If you received this message in error, please notify us by telephone at 614-227-8899, or by e-mail at webmaster@bricker.com. Please promptly destroy the original transmission. Thank you for your assistance.

From: Federer, John <jfederer@clarkcountyohio.gov>

Sent: Tuesday, March 14, 2023 3:31 PM

To: 'Cottrell, Nicole' <cottrellnl@scsdoh.org>

Cc: Stout, Matthew <mstout@bricker.com>; Cowan, Tina <tcowan@clarkcountyohio.gov>; Pickering, Andrew

<apickering@clarkcountyohio.gov>

Subject: RE: Meeting Request: Opinion on Bond Levy

This message originated outside your organization.

Nicole,

After contact with our prosecutor (legal counsel) and gaining his opinion, we have this question. Is there some fact that you or your counsel want to present? Can this be accomplished by email? I might suggest that the district and their counsel define what is the objective of the meeting and is there some additional fact of legal point that can be provided to the County for further consideration.

We would suggest this prior to a gathering for a meeting.

Thank you.

Auditor Federer

From: Cottrell, Nicole <cottrellnl@scsdoh.org>

Sent: Wednesday, March 8, 2023 10:44 AM

To: Federer, John <jfederer@clarkcountyohio.gov>

Cc: Stout, Matthew <mstout@bricker.com>

Subject: Meeting Request: Opinion on Bond Levy

Mr. Federer,

The District received your response (attached) regarding the tax collection period for the 2013 bond levy. The District does not agree with the reasoning cited in your response and are requesting a meeting with you to discuss this matter further. Please provide dates and times you, and any additional representatives you wish to have present, have available the week of March 27th for us to schedule a meeting.

Regards,

Nicole Cottrell, CPA

Treasurer/CFO

Springfield City School District

937-505-2825

cottrellnl@scsdoh.org

www.scsdoh.org