

**WESTLAKE CITY SCHOOLS  
BOARD OF EDUCATION MINUTES**

**Special Meeting – February 10, 2004– 7:00 a.m.  
Administration Building – Board Room  
27200 Hilliard Blvd.**

Call to Order: Time: 7:00 a.m.

Roll Call:

Mr. LeChaix	<u>Present</u>
Mrs. D'Ettorre Wargo	<u>Present</u>
Mr. Beal	<u>Present</u>
Mr. O'Malley	<u>Present</u>
Ms. Rocco	<u>Present</u>

Dispense with Pledge of Allegiance

Motion by Mr. Beal

Seconded by Mrs. D'Ettorre Wargo

Roll Call Vote:

Mr. LeChaix	<u>AYE</u>
Mrs. D'Ettorre Wargo	<u>AYE</u>
Mr. Beal	<u>AYE</u>
Mr. O'Malley	<u>AYE</u>
Ms. Rocco	<u>AYE</u>

Approval of Agenda

Motion by Mr. Beal

Seconded by Mrs. D'Ettorre Wargo

Roll Call Vote:

Mr. LeChaix	<u>AYE</u>
Mrs. D'Ettorre Wargo	<u>AYE</u>
Mr. Beal	<u>AYE</u>
Mr. O'Malley	<u>AYE</u>
Ms. Rocco	<u>AYE</u>

\*Hearing of Public (15 minutes) Agenda Items – None.

A. Board Items

1. Tax Abatement

The Board discussed matters concerning tax abatement and the pursuit of obtaining a formalized payroll-sharing agreement with the City.

- Mr. Beal provided an overview of the issues surrounding tax abatement:
  - ❑ There is no written agreement with the City.
  - ❑ Payroll sharing currently excludes “restriction” portion of income taxes.
  - ❑ 50% test calculation is not conclusive.
  - ❑ No cap exists on abatements. Abatement percentage is directly tied to current year’s valuation.
- O’Malley:
  - ❑ What due diligence does the City provide in certifying the 50% test?
  - ❑ The clawback provision in the agreements is weak. Schools cannot enforce this provision.
- Beal:
  - ❑ What agenda do we want to develop in order to discuss this matter with the City?
- O’Malley:
  - ❑ There is no incentive for the City to sit at the table to discuss this matter.
  - ❑ What happens if a taxpayer does not meet the abatement agreement requirements? Would like this topic to be on the agenda.
- Board conclusions:
  - ❑ The Board decided they would meet in entirety with the City to discuss matters of tax abatement. The Board discussed a possible scenario that they might offer to the City in hopes of recouping additional lost dollars due to abatement.
- Issues to be addressed with the City:
  - ❑ Cooperation/communication – notices, support documents; specifics.
  - ❑ Review TIRC Committee.
  - ❑ Explanation of revenue streams for the respective public bodies.
  - ❑ Consideration of library to the discussion or not?
  - ❑ Amount of payroll tax that is shared .
  - ❑ Discussion of the two-year (residency issue) ordinance 1996-90.
  - ❑ How to handle disputes.

B. Adjournment

President LeChaix adjourned the meeting at 8:04 a.m.

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President

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Treasurer

\*The public may address the Board during the periods of the meeting designation for public participation. Each person addressing the Board shall give his/her name and address. If several people wish to speak, each person is allotted three minutes until the total time allotted is used. During that period, no person may speak twice until all who desire to speak have had the opportunity to do so. The period of public participation may be extended by a vote of the majority of the Board present and voting.

February 5, 2004  
04-86

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