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ROLL CALL: Upon roll being called, Commissioners: McIntosh, Plecnik and Beverage were present.

Upon a motion by Commissioner Plecnik, seconded by Commissioner McIntosh, the minutes of Regular Meetings of June 9 and June 16, 2026 were approved with the vote as follows: "AYES": Commissioners: McIntosh, Plecnik and Beverage "NAYS": None.

Mr. Galloway stated that he would like to speak to everyone today because this Board is going to be considering the piggyback tax credits and it is important to put all this information into context in terms of what's been done, where the County currently is, and what is now before this Board. He explained that piggyback tax credits were implemented as part of House Bill 96 last year and that the Board of Commissioners is required to take a vote annually on those potential credits. He pointed out that this is important because the legislature's intention was to make the Board of Commissioners evaluate the current tax and revenue picture for their county. This ensures that you're doing an analysis on the here and now and looking forward to the next year (FY 27). Mr. Galloway discussed six House Bills including House Bill 479. He explained that House Bill 479 implemented a one-time additional homestead tax credit for 2027 for low-income seniors. He stated that in a nutshell, the cumulative of all these other reform bills was to fix the unvoted tax increase i.e. the windfall that resulted from the mechanisms within the 20-mil floor part of school funding. The biggest part of the tax increases seen across Lake County in 2025 were a part of that mechanism as it relates to the 20-mil floor and that has been corrected so that we will not see those spikes in the future in terms of unvoted windfalls for any taxing authority. Additionally, the legislature saw fit to index inside millage to the rate of inflation. So again, inside millage can only go up at the rate of inflation versus beyond that so a taxpayer protection has been put in place effective March 2026. Other changes include a change to the funding mechanism and the types of levies that are making up the 20-mil floor that will alleviate future unvoted tax increases by raising the floor. They've chosen to increase the owner-occupied credit starting in the second half of this year over the next 5 years from 2.5% to 15.38% which is going to be a step process that will increase that credit for homeowners. Additionally, they passed House Bill 309 which empowered Budget Commissions to reduce levies if they are found to be excessive as it relates to House Bill 479 (Homestead Credit). The goal of the Auditor's Association next year will be to make that permanent by actually increasing the homestead credit for those seniors that need it the most, making the credits more on par with states like Texas, Tennessee, Florida, South Carolina, offering this credit to their seniors. The legislature has neglected that credit and it has fallen well below inflation over that time in terms of its effectiveness in providing relief. He shared that he believes from a public standpoint, this argument for or against piggyback tax credits has sort of become a proxy for school funding reform and he thinks everyone can agree that school funding reform needs to occur in this state but that's going to be the purview of the legislature. This is about the Commissioners analyzing the current property tax environment in Lake County and deciding if and where they want to apply additional credits. He feels that these decisions have pitted Boards of Commissioners across the state against their own local governments and school boards. He wanted to take a moment to speak of something that his office is going to be doing in July as part of tax collections. He explained that his office is funded in large part by a small percentage of all real estate taxes called the REA fund. Generally, every five or six years; (after a sexennial valuation), they do a budget analysis and determine whether some of those funds can be returned to local government agencies. He announced that this July his office will be returning about \$750,000 to all the taxing authorities, the schools, the local governments, etc. in already allocated and voted tax dollars. These funds will go back to local cities, villages, townships, school districts, etc. In looking at a 5-year analysis, he believes that his office does not need to hold this amount of money in that REA fund to perform the operations of the Auditor's Office. He stated that it's also important to note that Lake County may be the only County that does not collect REA fees off of taxes in second half collections because we are able to run the operation efficiently without taking those dollars on second half collections. Additionally, because of House Bill 309, the Budget Commission will be meeting in August to review tax budgets from all taxing districts and authorities other than schools which are required to be completed by February and who have already had their hearings. They will be reviewing the cities, villages, townships, county agencies, health department, etc. He also wanted to point out that, prior to this meeting, the commissioner's tax budget is looking to reduce a levy by a percentage which would provide tax relief, and he would like to applaud this board for having a proactive approach to looking at how to reduce taxes.

Commissioner McIntosh stated that he would like to thank the auditor, and he appreciates the tremendous amount of time spent on the property tax issue for several years now and appreciates him being a resource to this board, to

him personally and to several residents that have come to the county and asked questions. He also thanked him for setting the record straight on a few points and for speaking on the Budget Commission.

Mr. Galloway stated the Budget Commission will review tax budgets and the overall picture of revenue and expenditures and fund balances. They will be looking at the history of funds, tax dollars being generated, projections going forward, the amounts in those funds to determine whether there is a purpose for those funds, and whether those levies need to be correctly adjusted based on the needs of that entity.

Commissioner Beverage explained that he will work his way down the list of those that have signed up to speak. He wanted to take an opportunity to acknowledge and thank our youngest members in attendance today for being here, some of which cannot vote, and how this Board appreciates everyone for being here and watching how government is done.

Lauren Marchaza of Oakridge Drive in Concord Township read the following statement: "My name is Lauren Marchazza. I am a homeowner, a property taxpayer in Lake County, and I serve as the Vice President of the Mentor Board of Education. First, I want to sincerely thank Commissioners McIntosh and Beverage for recently meeting with our school leaders. I deeply appreciate your willingness to sit down, look at the data, and act as real partners in discussing the future of our district. I'm here today to address the upcoming vote on the permissive property tax exemptions authorized under House Bill 96. As a taxpayer, I completely understand and appreciate the desire to provide property tax relief, especially right now. This is why I am not asking you to vote down the entire package. Instead, I am respectfully but urgently asking the commission to split the vote on these two provisions rather than enacting them together. I urge you to vote yes to support the homestead exemption but vote down the owner occupancy credit. The homestead exemption is a tightly focused safety net for our most vulnerable seniors and disabled veterans on fixed incomes. It is targeted relief. In contrast, the owner occupancy credit is a sweeping broad discount with no income limits. Passing it means Mentor Public Schools takes an immediate \$1.6 million hit that the state refuses to reimburse. Unlike the county or our local municipalities, public school districts do not collect sales tax or benefit from municipal income tax growth. Under House Bill 920, our revenue remains flat even as property values rise. We have no way to recover from local revenue rollbacks. Look at the fiscal trajectory over recent years. Lake County's total revenue grew by 62%. The City of Mentor grew by 43%. Meanwhile, Mentor public schools revenue grew by just 5.7%. Our cash balance declined by 36%. We have already cut millions in expenditures to preserve basic classroom instruction. And like almost every other school district in this county, we are facing the reality of being on the ballot, yet again this fall just to survive. I acknowledge that the state has abdicated its constitutional duty to fully fund public education, putting you all in a very difficult position by forcing local governments and taxpayers to handle the fallout. But as elected officials, we must hold ourselves to a higher standard. Strong public schools are the economic anchor of this county. I urge you to take a big swing, stand with our schools, and split the vote. Protect our classrooms from a \$1.6 million cut and let's stand together to demand that the state legislature does its job and properly and fairly fund public education. Thank you for your time, your partnership, and your consideration."

Dave Lima of Lichfield Drive in Mentor read the following statement: "Good morning, Commissioners. My comments pertain to items 11 and 12 on today's agenda. For too long, Ohio taxpayers have supported public education through local tax levies at unprecedented and burdensome levels. For too long, Ohio's public schools have been deprived of full state financial support. I'm a retired senior on a fixed income. I am also an advocate for public education. The passage of House Bill 96 has created an untenable position not only for him but for them as county commissioners. We can only speculate about the veto proof supermajority's view of public education, but one thing is certain, they are legislating in ways that effectively diminish public education. The state has steadily reduced its share of financial support for public education for more than two decades, dropping from a high of nearly 47% in 1999 to an estimated 32% in 2027. This, despite the constitutional requirement that the state fully funds a thorough and efficient public education system. They have violated this requirement by shifting the majority of support for public education to the local taxpayer. To add insult to injury, the veto proof supermajority provides funds that effectively create a state sponsored private education system, violating the clear constitutional requirement prohibiting any part of the state school funds from going to such private entities. Our legislators should be admonished for the egregious purposeful neglect of their constitutional duty to fully fund the public school system. They are facing heavy criticism and taking a lot of heat over the current situation and decided, in my view, to shift some of that heat to the local county commissions by passing House Bill 96. The bill allows county commissioners the option to expand the owner occupied and homestead exemptions or not. If you side with the schools, the taxpayers lose. If you side with the taxpayers, the schools lose. It's a no-win situation for you, the taxpayers, and the schools. It's a recipe for a frustrated, divided community. Columbus must change and it is incumbent on all of us to make that happen by voting to end the veto proof supermajority. Please join me in that effort. Thank you."

Ms. Jenna Bing of Beech Hills Drive in Willoughby Hills stated that she is present representing several groups as she is a member on the Senior Citizen Advisory Panel, is a homeowner and an elder. She stated the Senior Citizen Advisory Panel has been working on a Senior Services Strategic Plan which is coming close to being done. Preliminary information states that we have a huge problem in this county with seniors, particularly seniors that are becoming less able to stay in their homes because of affordability issues. She stated that seniors want to age in place, not only in Lake County but across the United States. One of the biggest issues is taxes and the ability to continue to pay and renew the homestead exemption is very important. Lake County is working on a general strategic plan which is coming later this summer, and she believes with those two strategic plans, there will be similar results with seniors and how we deal with taking care of our seniors, making it easier on our seniors to stay here and live here in Lake County. This kind of tax relief is important to them. She requested the Board adopt the owner-occupied tax for this year and/or until the Senior Services Strategic Plan is completed.

Sheryl Lawrinson of Wickliffe stated that she is here to ask the Board to vote yes on both the homestead exemption and the piggyback homestead exemption explaining how both helped her and her husband tremendously as well as other seniors. She stated that she lives in the Wickliffe School District and how they just passed a 1% earned income tax levy; that's 1% of people's earned income starting in January and doesn't include the 2% tax for Wickliffe. There are many seniors who are living on social security but have also had to make the choice to get a part-time job just to supplement their income due to Medicare increases, and prescription drug prices. She supports teachers, but enough is enough. She feels the schools need to cut their administrative bloat. Let Columbus fix the problem that they created.

Ms. Denise Winter of Madison stated that as a special educator for 33 years, she has seen the changes that have happened between public schools with special education and the different strides made since the beginning. Fast forward almost 34 years and the strides being made with students is amazing and that is because Lake County residents have always supported our schools. She shared that she is tired of people criticizing public education. Ms. Winter asked the Board to support both resolutions.

Ms. Nancy Marra, Councilperson for Timberlake Village, stated that she realizes the hard decision in front of the Board and she is here today representing her constituents. She was impressed how both sides have presented very well and are all here passionately. She shared how they have a very aging community in Timberlake that can't keep up with the prices of Aldi's, prices of Walmart, or even keeping up their lawn. They want to stay in Timberlake and are complaining that Timberlake's taxes went up so high at an average 30%. Aging in place is very important. Special education is very important. But she is here to ask the Board to adopt both resolutions.

Ms. Linda O'Brien of Mentor wanted to make it clear that her comments are based on life experience as a 30-year independent business consultant helping businesses become profitable and productive and as someone who ran for a school board. Whether it's managing a budget for the Willoughby Hills cemetery or a multi-million-dollar budget for a client, she knows how to do that. She stated that she feels the Mentor schools are top heavy in administration and have high levels of families exiting the school system. They have never taken the steps of doing an exit analysis to learn why. She asked the Board to vote yes on both matters. She also spoke on how there needs to be improvement with the school testing results in the classroom environment and accountability at the top level. She asked the Board to adopt both resolutions.

Suzanne Baker of Warren Road in Wickliffe thanked the Board for the opportunity to speak. She stated that she is not only a resident of Wickliffe but an educator and feels that it is unfortunate that we need to have this kind of discussion. She explained that she believes that in 1998, it was determined unconstitutional to rely so heavily on taxpayers to fund the schools and it was determined four more times unconstitutional, yet it's still a problem. This does not have to be a choice between supporting taxpayers and supporting children. We can and should pursue both. We are all part of our communities together and all the members of our communities deserve to be supported. Whether they are young members who are relying on others to advocate for them or whether they are individuals that are struggling and on fixed incomes who absolutely deserve relief. Both groups need support. So, limiting one to help another doesn't solve the problem. She is echoing what Ms. Marchaza, and others have said to please vote yes for the homestead exemption and no for the owner occupancy.

Christina Kamwendo of River Road in Perry Township wanted to quote Commissioner Plecnik how the taxes are too damn high and every little bit helps. She is asking to renew both the homestead credit as well as the owner occupancy credit. Our most vulnerable seniors and low-income seniors should not have to choose between paying taxes, paying for medication, or eating and as much, all homeowners should be given whatever tax relief they can because taxes are way too high.

Kevin Hawkins of 6998 Bunberry Lane in Concord Township asked the Commissioners to split their vote by voting yes for the homestead exemption and to vote down the owner-occupied other tax. He spoke of the state legislature and urged the Board to split their vote today on items 11 and 12.

Mr. Steve Todd of 6881 Kniffen Road in Leroy stated that he is a pastor, a senior citizen, and a local businessman. He had the opportunity to talk with both sides outside of the building to get a clear perspective on what each side is looking for and shared that everyone is working for the same thing. He feels both sides should be working together to have well-funded but well-run schools. Currently, his position is leaning towards abolishing the real estate tax and he believes it is unfair that the state has put this on the County Commissioners. He feels it's the Boards responsibility to vote yes and put the onus back on the state where it belongs. Put them in a position on both issues where they must do what they are supposed to be doing. He urges them to vote yes.

Mary Ellen Abel of 50 Barley Drive in Painesville Township wanted to thank the Board for reducing the 'rent' in her house, expressing that she feels she is renting her house from the county as she has to pay her taxes every month even though she owns her house. With the recent passage of the homestead exemption increase, it has made payments a little more affordable. She spoke of several issues with the Engineers Office and her complaints about several construction projects. Commissioner Beverage reminded her that her issues with the Engineers office are not on the agenda today and he appreciates her being here and her concerns.

Brian Massie of 8196 Rainbow Drive shared how he has been in front of Commissioners for the past five to seven years or so talking about property taxes and how he appreciates Auditor Galloway talking about the Budget Commission. He has been very concerned about the taxing authorities just accumulating millions and millions of dollars more than they need to operate and he would like Auditor Galloway to review at the Crime Lab. He shared that the last time he researched them, they were getting over \$1.6 million more than they needed to operate.

Regarding issues 11 and 12, he is requesting that the commissioners vote to extend the credit on both. It is a state legislative issue (both the homestead exemption and the owner occupancy) of about \$15 million for the entire county. For the schools, that amounts to about 1.5% of their budget and if they cannot adjust to a 1 or 1 ½ % budget change, they need to really rethink what they're doing. He stated that any tax causing a citizen to become homeless is immoral and he asked the Board to support the citizens of Lake County.

John Marra, Mayor of Timberlake, would like the Board to support both. He spoke about administrative bloat and felt that this is a big problem. His opinion is that administrators should take a pay freeze for a couple of years and everyone would then meet that budget. He also spoke of how people will blame the teachers for following curriculum that he believes is not working, the administration has overgrown, and residents must pay for the education to get these children into trade schools. He stated that he wants to serve his community and constituents, and that's what everyone needs to do first and foremost. This little tax break is a big help to everyone, and he urged the Board to vote yes to both.

Regina Gonzalez of Gardenside Drive in Waite Hill stated that a lot of what she would have said has already been said more eloquently, particularly by Lauren (Marchaza) and Dave (Lima). She feels that the people here today can agree that the state is shirking its duty and that it's a constitutional responsibility to fund the schools properly. She stated that other parents and community members of all ages are motivated to mobilize and try to make some influence at the state level. Everyone agrees that we need to support seniors, need some tax relief and need to properly fund schools and how there needs to be accountability. She asked the Board to split the vote.

John Sanford of Parker Drive in Mentor, (a retired educator and veteran) recently moved to Lake County. He stated that it's imperative to support the schools, and as a senior he certainly would appreciate the homestead, but it isn't necessary. He does ask them to split the vote. He supports the seniors, but the owner occupancy isn't needed. We need to support the schools. He asked the Board to vote down the owner occupancy and approve the homestead.

Anna (last name not audible), stated that she lives in Geauga County, however, her taxing district and mailing address is Mentor and therefore they pay into the Mentor School System. She spoke on the salary breakdown of special education teachers that she was able to obtain through a Google search. Commissioner Beverage reminded her that special education salaries are not on the agenda today and that she can only speak on agenda items for this meeting. She then expressed that her mother and father are in their late 80's and late 70's and are perpetually stressed out about their property taxes. She doesn't think that any senior in their retirement (after they've gone through years of building this country, our counties, our local communities, and our infrastructure) should be burdened and stressed out about paying their rent/mortgage. She asked that the Board keep seniors in mind when making this vote and how she appreciates education and teachers.

RESOLUTIONS:

1.RESOLUTION APPROVING PLANS AND SPECIFICATIONS FOR LOOKOUT POINT SUBDIVISION PHASE I, PAINESVILLE TOWNSHIP(20260625\E01)(SD-445)

On a motion by Commissioner Plecnik, seconded by Commissioner McIntosh, the foregoing resolution was adopted with the vote follows : "AYES": Commissioners: McIntosh, Plecnik and Beverage "NAYS": None.

2.RESOLUTION APPROVING PLANS AND SPECIFICATIONS FOR SIDLEY BOULEVARD PHASE 1, PAINESVILLE TOWNSHIP(20260625\E02)(SD-446)

On a motion by Commissioner Plecnik, seconded by Commissioner McIntosh, the foregoing resolution was adopted with the vote follows : "AYES": Commissioners: McIntosh, Plecnik and Beverage "NAYS": None.

3.RESOLUTION INCREASING APPROPRIATIONS AND TRANSFERRING CASH WITHIN LAKE COUNTY DEPARTMENT OF UTILITIES WATER FUND AND FUND 595 FOR PROJECT 488-W-2025 GREEN STREET WATERLINE REPLACEMENT (20260625\U01)(UT-2)

On a motion by Commissioner Plecnik, seconded by Commissioner McIntosh, the foregoing resolution was adopted with the vote follows : "AYES": Commissioners: McIntosh, Plecnik and Beverage "NAYS": None.

4.RESOLUTION CERTIFYING UNPAID WATER AND SEWER SUMS AND ADMINISTRATIVE CHARGES TO THE LAKE COUNTY AUDITOR(20260625\U02)(UT-7)

On a motion by Commissioner Plecnik, seconded by Commissioner McIntosh, the foregoing resolution was adopted with the vote follows : "AYES": Commissioners: McIntosh, Plecnik and Beverage "NAYS": None.

5.RESOLUTION APPROVING PLANS, SPECIFICATIONS AND ESTIMATES OF COST IN THE AMOUNT OF \$289,217.50 FOR WATERLINES FOR SIDLEY BOULEVARD-PHASE 1 IN PAINESVILLE TOWNSHIP (JOB NO. 26-11) (20260625\U03)(SD-446)

On a motion by Commissioner Plecnik, seconded by Commissioner McIntosh, the foregoing resolution was adopted with the vote follows : "AYES": Commissioners: McIntosh, Plecnik and Beverage "NAYS": None.

6.RESOLUTION APPROVING PLANS, SPECIFICATIONS AND ESTIMATES OF COST IN THE AMOUNT OF \$203,225.00 FOR SANITARY SEWERS FOR SIDLEY BOULEVARD-PHASE 1 IN PAINESVILLE TOWNSHIP (JOB NO. 26-12) (20260625\U04)(SD-446)

On a motion by Commissioner Plecnik, seconded by Commissioner McIntosh, the foregoing resolution was adopted with the vote follows : "AYES": Commissioners: McIntosh, Plecnik and Beverage "NAYS": None.

7.RESOLUTION APPROVING PLANS, SPECIFICATIONS AND ESTIMATES OF COST IN THE AMOUNT OF \$316,316.00 FOR WATERLINES FOR LOOKOUT POINT SUBDIVISION IN PAINESVILLE TOWNSHIP (JOB NO. 26-04) (20260625\U05)(SD-445)

On a motion by Commissioner Plecnik, seconded by Commissioner McIntosh, the foregoing resolution was adopted with the vote follows : "AYES": Commissioners: McIntosh, Plecnik and Beverage "NAYS": None.

8.RESOLUTION APPROVING PLANS, SPECIFICATIONS AND ESTIMATES OF COST IN THE AMOUNT OF \$781,069.30 FOR SANITARY SEWERS FOR LOOKOUT POINT SUBDIVISION IN PAINESVILLE TOWNSHIP (JOB NO. 26-05) (20260625\U06)(SD-445)

On a motion by Commissioner Plecnik, seconded by Commissioner McIntosh, the foregoing resolution was adopted with the vote follows : "AYES": Commissioners: McIntosh, Plecnik and Beverage "NAYS": None.

9.RESOLUTION AUTHORIZING EXECUTION OF A SERVICE CONTRACT BETWEEN HARBOR VOCATIONAL SERVICES AND THE LAKE COUNTY BOARD OF COMMISSIONERS ON BEHALF OF THE LAKE COUNTY DEPARTMENT OF JOB AND FAMILY SERVICES TO PROVIDE WORKFORCE SERVICES FOR PROGRAM YEAR (PY) 2026 (20260625\JFS01)(JFS-2)

On a motion by Commissioner Plecnik, seconded by Commissioner McIntosh, the foregoing resolution was adopted with the vote follows : "AYES": Commissioners: McIntosh, Plecnik and Beverage "NAYS": None.

10. RESOLUTION AUTHORIZING PAYMENT TO VARIOUS LAKE COUNTY POLICE PROSECUTORS FOR THE FIRST HALF OF 2026(20260625\C01)(CT-8)

On a motion by Commissioner Plecnik, seconded by Commissioner McIntosh, the foregoing resolution was adopted with the vote follows : "AYES": Commissioners: McIntosh, Plecnik and Beverage "NAYS": None.

11. RESOLUTION TO ADOPT A LOCAL OPTIONAL HOMESTEAD TAX EXEMPTION IN LAKE COUNTY, OHIO (20260625\C02)(C-107)

On a motion by Commissioner Plecnik, seconded by Commissioner McIntosh. Commissioner Plecnik stated that this Board has heard from a school board member that wished their revenues were higher and wanted to explain that there are two ways you can raise revenues. If you're a business, you can raise prices or sell more. For government, you can raise taxes or you can raise productivity and become more effective and efficient. Lake County has been lucky to see growth both in terms of population and economic activity. He spoke of enrollment and revenue in the school systems, and if a school increases in enrollment/population, it should go up in revenue. You shouldn't just raise taxes for the sake of raising revenue. More money does not necessarily equate to better schools or better government, but it does equate to a bigger burden for all. Whether you're a county, a city, or a school, raising taxes should be the last answer. He provided history of the state adopting state sales tax and how it was to be used for three things: local relief of poverty, local government, and public schools but the state kept the money and decades later, the state of Ohio passed the income tax for local government fund and public schools. He continued explaining that over the years, more and more of the money was kept at the state level and was accelerated under Governor Kasich. If these tax dollars were kept locally, public schools could be fully funded as could our local services, and there wouldn't be the need to place such an incredible burden on homeowners, low-income seniors, and everyone in between. They have not done their job under the Ohio Constitution to fund public schools or in returning the tax dollars already paid to fund roads, police, fire, and essential local services. He stated residents of Lake County should go to Columbus and make their voices heard about the taxes and regardless of the vote today, the problems everyone is expressing are the same, that property taxes are too high and schools need to be properly funded. Commissioner Plecnik stated that he has the highest respect for everyone here who care enough about their community and schools to speak up.

Commissioner McIntosh thanked everyone present and all who spoke. He understands that it's not always easy to stand up in front of a public body, take a microphone and share your thoughts. He explained how this is his first opportunity to weigh in on this issue, how he has had many conversations about this issue with leaders in local government in Lake County, state representatives, state senators, and school superintendents and treasurers. There has been a lot of conversation today about policy and public education, and the more time spent hearing everyone's thoughts and ideas, the cloudier it seems to get. Commissioner McIntosh stated he would like to take a step back and look at this as a simple tax policy conversation. The state legislators empowered counties across the State of Ohio to provide tax relief. This empowerment came following historic inflation and inflated costs around the kitchen table and property values that resulted in higher property taxes. Last year this Board acted unanimously to enact this tax relief. Subsequently, there has been additional relief from the state. His view is that our seniors need this support and relief and there is no doubt that the homestead exemption for seniors in Lake County should be approved. Commissioner McIntosh explained that as an elected leader, formerly as a Township Trustee and now a County Commissioner, he takes fiscal responsibility seriously. He is a steward of public funds who takes the oath and responsibility very seriously. He explained how he is taking all things into consideration in terms of tax policy, what has happened in Columbus, what is before the Board today, and reviewing our budgets.

Commissioner Beverage explained how at the last couple of meetings he reviewed the history of why we are where we are and the numbers and how it has become evident to him that the state has undermined and underfunded our educational system even though it was their responsibility. He stressed how this Board has spent a significant amount of time on this annual decision and the landscape changes every year. He has done his best to be available to talk, discuss, and identify issues as well as solutions. The problem of property taxes is that the school funding mechanism in this state is wrong. He referred to a recent social media post by a school board member in this county in anticipation of this meeting today referring to an article from thefordminstitute.org titled '*The Bogus State Disinvestment In Public Schools Narrative*'. Commissioner Beverage referred to several statistics in the article that he found discrepancies or issues with and explained them in detail. He wanted to applaud the Willoughby-Eastlake School District for the change they made to their bell schedule that saved the district a million dollars. They were able to achieve these savings by changing the bell schedule as to when school starts and ends, which helped them clean up their transportation. To do this, the teachers had to open their contract, and he applauds them for that. He also spoke about Mentor and how their administrative budget is approximately \$7 million. They must cut \$10 million out of their budget to meet their five-year forecast. If they cut every single administrator, they still won't meet the numbers because the system is broken.

Commissioner Beverage shared how he is so proud and happy of today's group, of the commissioners meeting today, and of the county. He was proud of the decision that was made last year and how he is just as proud, if not more, of this conversation today. He stated that very few counties have taken up this conversation. He referred to a public speaker today that stated she is sad we are here and he stated he is not sad. He is frustrated and annoyed and views this as an opportunity to have the tough conversations that Columbus doesn't want to.

Next, Commissioner Beverage wanted to share why he will be voting the way he is today. He explained that when this Board made the decision last year, it was made with the information they had by October 30 (2025). Once again, these are annual decisions that need to be made. Laws were changed and passed in December(2025) and some of those laws address certain issues for him. He first discussed the 20-mil-floor conversation and that it has been addressed. School districts that pay the County emergency levies or various types of levies that resulted in the property tax spike that everyone has talked about. Those taxpayers will see an adjustment down in those districts in their second half property tax bill. He explained that voters will see this year for tax year 2025 payable in 2026 a decrease in some of those amounts. Commissioner Beverage pointed out that not everybody, but in those school districts, had increases because of outside millage that was being used to calculate and play the game. Second, they (the State of Ohio) have expanded the owner occupancy credit by reducing the non-businesses tax credit of 10% and giving it all to the owner occupancy so instead of 12.5% total its increasing it to 15.38%. He stated that the other item that influences his vote today is what they (the State) have done to the inside millage and he provided a very detailed explanation of what the State has done and the ramifications it may have for Lake County in the future. Every taxing authority that has inside millage that is not keeping up is going to have to pass another levy until the system is fixed. He explained that not renewing the owner occupancy today, for him, allows for a little bit of relief to those entities that will be receiving those dollars because it won't move the needle for the homeowner. He stated that this is where he came to the decision he is going to be making and that he is in support of the homestead exemption and probably always will be. However, with the law changes that have been taking place, he does not feel the need, this year, to renew the owner occupancy because this decision is made annually. The overburden of taxes comes on the taxpayers but giving them relief comes at the expense of the entities that tax. The populations that are impacted are homeowners and seniors on a limited income. The foregoing resolution was adopted with the vote follows : "AYES": Commissioners: McIntosh, Plecnik and Beverage "NAYS": None.

12. RESOLUTION TO ADOPT A LOCAL OPTIONAL OWNER-OCCUPIED TAX EXEMPTION IN LAKE COUNTY, OHIO (20260625\C03)(C-107)

On a motion by Commissioner Plecnik. No second to the motion to adopt was received. Resolution failed.

13. RESOLUTION APPROVING PAYMENT OF BILLS AS LISTED ON THE COMMISSIONERS' APPROVAL JOURNAL IN THE AMOUNT OF \$8,131,950.83(20260625\BC01)(C-4)

On a motion by Commissioner Plecnik, seconded by Commissioner McIntosh, the foregoing resolution was adopted with the vote follows : "AYES": Commissioners: McIntosh, Plecnik and Beverage "NAYS": None.

14. RESOLUTION APPROVING PURCHASE ORDERS AS LISTED ON THE COMMISSIONERS' PURCHASE ORDER APPROVAL JOURNAL IN THE AMOUNT OF \$2,164,311.93(20260625\BC02)(C-17)

On a motion by Commissioner Plecnik, seconded by Commissioner McIntosh, the foregoing resolution was adopted with the vote follows : "AYES": Commissioners: McIntosh, Plecnik and Beverage "NAYS": None.

15. RESOLUTION TRANSFERRING APPROPRIATIONS WITHIN VARIOUS GENERAL AND NON-GENERAL FUND ACCOUNTS(20260625\BC03)(C-111)

On a motion by Commissioner Plecnik, seconded by Commissioner McIntosh, the foregoing resolution was adopted with the vote follows : "AYES": Commissioners: McIntosh, Plecnik and Beverage "NAYS": None.

DEPARTMENTAL REPORTS:

UTILITIES – none.

JOB AND FAMILY SERVICES – none.

COUNTY ADMINISTRATOR – none.

CLERK – Commissioners Clerk, Ms. Bell, stated that there will not be a Commissioners Meeting next week but that the next Commissioners Meeting will be Thursday, July 9, at 10:00 a.m., followed by a workshop at 10:30 in Chambers. She wished everyone a safe and happy July 4th weekend.

LEGAL: none.

OLD BUSINESS: None.

NEW BUSINESS: Commissioner Beverage wanted to take this time to say how much he appreciates everyone being here today and engaging in the conversation. As his colleagues said, for some, this might be your first time standing up at a microphone and talking and this Board appreciates your courage, the opinions expressed today and the engagement in our government. He believes that the more engaged everyone is, the better we will be.

EXECUTIVE SESSION: On a motion by Commissioner Plecnik, seconded by Commissioner McIntosh, the Board convened for an Executive Session at 11:15 a.m. for the purpose of protecting the interests of an applicant or the possible investment or expenditure of public funds to be made in connection with an economic development project pursuant to R.C. 121.22(G)(8)with the vote as follows: "AYES": Commissioners: McIntosh, Plecnik and Beverage "NAYS": None.

The Lake County Board of Commissioners adjourned to Executive Session at 12:26 p.m.

ADJOURN: On a motion by Commissioner Plecnik seconded by Commissioner McIntosh, the Board adjourned the meeting at 12:26 p.m. with the vote as follows: "AYES": Commissioners: McIntosh, Plecnik and Beverage "NAYS": None.

Minutes approved this thirtieth day of July, 2026.

BOARD OF LAKE COUNTY COMMISSIONERS

MORRIS W. BEVERAGE III, PRESIDENT

JOHN T. PLECNIK, COMMISSIONER

MORGAN R. McINTOSH, COMMISSIONER

JENNIFER BELL, CLERK

DECLARATION OF INDEPENDENCE

In Congress, July 4, 1776

The unanimous Declaration of the thirteen united States of America, When in the Course of human events, it becomes necessary for one people to dissolve the political bands which have connected them with another, and to assume among the powers of the earth, the separate and equal station to which the Laws of Nature and of Nature's God entitle them, a decent respect to the opinions of mankind requires that they should declare the causes which impel them to the separation.

We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed, --That whenever any Form of Government becomes destructive of these ends, it is the Right of the People to alter or to abolish it, and to institute new Government, laying its foundation on such principles and organizing its powers in such form, as to them shall seem most likely to affect their Safety and Happiness. Prudence, indeed, will dictate that Governments long established should not be changed for light and transient causes; and accordingly, all experience hath shewn, that mankind are more disposed to suffer, while evils are sufferable, than to right themselves by abolishing the forms to which they are accustomed. But when a long train of abuses and usurpations, pursuing invariably the same Object evinces a design to reduce them under absolute Despotism, it is their right, it is their duty, to throw off such Government, and to provide new Guards for their future security.--Such has been the patient sufferance of these Colonies; and such is now the necessity which constrains them to alter their former Systems of Government. The history of the present King of Great Britain is a history of repeated injuries and usurpations, all having in direct object the establishment of an absolute Tyranny over these States. To prove this, let Facts be submitted to a candid world.

He has refused his Assent to Laws, the most wholesome and necessary for the public good.

He has forbidden his Governors to pass Laws of immediate and pressing importance, unless suspended in their operation till his Assent should be obtained; and when so suspended, he has utterly neglected to attend to them.

He has refused to pass other Laws for the accommodation of large districts of people, unless those people would relinquish the right of Representation in the Legislature, a right inestimable to them and formidable to tyrants only.

He has called together legislative bodies at places unusual, uncomfortable, and distant from the depository of their public Records, for the sole purpose of fatiguing them into compliance with his measures.

He has dissolved Representative Houses repeatedly, for opposing with manly firmness his invasions on the rights of the people.

He has refused for a long time, after such dissolutions, to cause others to be elected; whereby the Legislative powers, incapable of Annihilation, have returned to the People at large for their exercise; the State remaining in the mean time exposed to all the dangers of invasion from without, and convulsions within.

He has endeavoured to prevent the population of these States; for that purpose obstructing the Laws for Naturalization of Foreigners; refusing to pass others to encourage their migrations hither, and raising the conditions of new Appropriations of Lands.

He has obstructed the Administration of Justice, by refusing his Assent to Laws for establishing Judiciary powers.

He has made Judges dependent on his Will alone, for the tenure of their offices, and the amount and payment of their salaries.

He has erected a multitude of New Offices, and sent hither swarms of Officers to harass our people, and eat out their substance.

He has kept among us, in times of peace, Standing Armies without the Consent of our legislatures.

He has affected to render the Military independent of and superior to the Civil power.

He has combined with others to subject us to a jurisdiction foreign to our constitution, and unacknowledged by our laws; giving his Assent to their Acts of pretended Legislation:

For Quartering large bodies of armed troops among us:

For protecting them, by a mock Trial, from punishment for any Murders which they should commit on the Inhabitants of these States:

For cutting off our Trade with all parts of the world:

For imposing Taxes on us without our Consent:

For depriving us in many cases, of the benefits of Trial by Jury:

For transporting us beyond Seas to be tried for pretended offences:

For abolishing the free System of English Laws in a neighbouring Province, establishing therein an Arbitrary government, and enlarging its Boundaries so as to render it at once an example and fit instrument for introducing the same absolute rule into these Colonies:

For taking away our Charters, abolishing our most valuable Laws, and altering fundamentally the Forms of our Governments:

For suspending our own Legislatures, and declaring themselves invested with power to legislate for us in all cases whatsoever.

He has abdicated Government here, by declaring us out of his Protection and waging War against us.

He has plundered our seas, ravaged our Coasts, burnt our towns, and destroyed the lives of our people.

He is at this time transporting large Armies of foreign Mercenaries to compleat the works of death, desolation and tyranny, already begun with circumstances of Cruelty & perfidy scarcely paralleled in the most barbarous ages, and totally unworthy the Head of a civilized nation.

He has constrained our fellow Citizens taken Captive on the high Seas to bear Arms against their Country, to become the executioners of their friends and Brethren, or to fall themselves by their Hands.

He has excited domestic insurrections amongst us, and has endeavoured to bring on the inhabitants of our frontiers, the merciless Indian Savages, whose known rule of warfare, is an undistinguished destruction of all ages, sexes and conditions.

In every stage of these Oppressions We have Petitioned for Redress in the most humble terms: Our repeated Petitions have been answered only by repeated injury. A Prince, whose character is thus marked by every act which may define a Tyrant, is unfit to be the ruler of a free people.

Nor have We been wanting in attentions to our Brittish brethren. We have warned them from time to time of attempts by their legislature to extend an unwarrantable jurisdiction over us. We have reminded them of the circumstances of our emigration and settlement here. We have appealed to their native justice and magnanimity, and we have conjured them by the ties of our common kindred to disavow these usurpations, which, would inevitably interrupt our connections and correspondence. They too have been deaf to the voice of justice and of consanguinity. We must, therefore, acquiesce in the necessity, which denounces our Separation, and hold them, as we hold the rest of mankind, Enemies in War, in Peace Friends.

We, therefore, the Representatives of the united States of America, in General Congress, Assembled, appealing to the Supreme Judge of the world for the rectitude of our intentions, do, in the Name, and by Authority of the good People of these Colonies, solemnly publish and declare, That these United Colonies are, and of Right ought to be Free and Independent States; that they are Absolved from all Allegiance to the British Crown, and that all political connection between them and the State of Great Britain, is and ought to be totally dissolved; and that as Free and Independent States, they have full Power to levy War, conclude Peace, contract Alliances, establish Commerce, and to do all other Acts and Things which Independent States may of right do. And for the support of this Declaration, with a firm reliance on the protection of divine Providence, we mutually pledge to each other our Lives, our Fortunes and our sacred Honor.