



**Jill A. Thompson**  
Athens County Auditor

**GUIDELINES FOR PLACING A LEVY ON THE BALLOT**

Please find below the procedures for placing a levy on the ballot. These procedures have been reviewed by the Board of Elections and hopefully will assist you throughout this process. These are only guidelines. You are encouraged to bring your Resolution to the County Auditor's Office prior to submitting it to the Board of Elections for final approval. We are here to assist you and hopefully alleviate some commonly made errors.

1. A resolution must be passed asking for the County Auditor to prepare a "Certificate of Estimated Property Tax Revenue" or a "Certificate of Estimated Property Tax Millage Rate." The resolution must include all of the following:
  - a. Levy description/purpose
  - b. Ohio Revised Code Section and letter
  - c. If the levy is to be a Renewal, Replacement or Additional millage
  - d. Tax year and Calendar year levy is to begin collection
  - e. Specify: Primary or General Election
  - f. Amount of Millage or Dollars that need to be generated
2. After the "Certificate" is received from the County Auditor, it must be accepted at a public meeting.
3. Complete the "Resolution Declaring it Necessary to Levy a Tax in Excess of the Ten Mill Limitation. " This resolution must be approved and passed at a public meeting.
4. Present the Certificate prepared by the County Auditor and the Resolution to the Board of Elections prior to the deadline to place a levy on the ballot.

Feel free to contact either Tammi or me if you have any questions or concerns. We are happy to walk you through this process and work with you and the Board of Elections to assure the proper procedures have been followed.

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