



Guidelines to Place a Tax Levy on the Ballot

Successfully - The First Time!

January 2022

Authority to Levy a Real Property Tax

[Ohio Revised Code Section 5705.03](#) The authority to levy taxes - collection

- Latest Legislation: House Bill 197 - 133rd General Assembly
- Effective March 27, 2020
- [PDF Download](#)

Planning



- Review your tax levies annually by reviewing the [Tax Duplicate by Subdivision](#).
- Determine if any tax levies are expiring from the Duplicate or by reviewing the [Expiring Tax Levy Report](#).
- Determine when your tax levies are available to be placed on the ballot. This varies based on levy type and taxing authority. ([See Memo](#))
- Verify Deadlines to File with the Board of Elections on the [Ohio Elections Calendar](#).

Example:

The Tax Duplicate indicates that Canaan Township:

- Has two levies expiring in 2022 - eligible for the Primary Ballot (Red)
- Has one levy expiring in 2023 - eligible for the General Ballot (Blue)

ATHENS COUNTY
DUPLICATE FOR TAX YEAR 2021
TOWNSHIPS

Levy Year	Description	Tax Rate	Type	Inside/ Voted	Date Voted	Levied for Tax Years	Expires Calendar Year	Qualifying Tax Levy	ORC Section
Canaan Township									
	General Fund	1.30	n/a	Inside	n/a	Continuing	Continuing	Yes	
	Road and Bridge (Excl. Athens City)	1.90	n/a	Inside	n/a	Continuing	Continuing	Yes	
2012	Cemetery	0.50	Renewal	Voted	November 8, 2016	2017 to 2021	2022	Yes	5705.19 (T)
2012	Fire	0.40	Renewal	Voted	November 8, 2016	2017 to 2021	2022	Yes	5705.19 (I)
2009	Fire	1.00	Renewal	Voted	November 6, 2018	2018 to 2022	2023	Yes	5705.19 (I)
2021	Road Maintenance	<u>2.50</u>	Replace/Increase	Voted	November 3, 2020	2021 to 2025	2026	Yes	5705.19 (G)
Total Canaan Township Millage		7.60							

	Levy Expires Calendar Year 2022
	Levy Expires Calendar Year 2023
	Expiring Levy has already been renewed or replaced

Step 1: Resolution Requesting the County Auditor to Certify

REVENUE

or

MILLAGE

The Resolution to request the county auditor to certify to the taxing authority the total current tax valuation can be asked one of two different ways.

First: The taxing authority can ask the Auditor to determine how much REVENUE will be generated from a specified number of mills, OR

Second: The taxing authority can ask the Auditor to determine the number of MILLS needed to generate a specified amount of revenue.

The Resolution

The Resolution or Ordinance must include the following:

1. The purpose of the tax
2. Whether the tax is Additional, Renewal, Replacement or an increase or decrease
3. The ORC authorizing the tax
4. The term of years or continuing
5. The entire or portion of territory the tax is to be levied upon
6. The date of the election at which the question of the tax shall appear on the ballot
7. The entire or portion of territory to which the ballot measure should be submitted
8. The tax year in which the tax will first be levied and the calendar year in which the tax will first be collected
9. Each county in which the subdivision has territory



Step 2: County Auditor Certification



- The Auditor shall issue the certification to the taxing authority within 10-days



- The Trustees or Council accept and review the **Auditor's Certification** in a Public Meeting



- Minutes should include the acceptance and review of **the Auditor's Certification**

Step 3: Complete the Resolution of Necessity

Upon receiving the certification from the Auditor, the taxing authority may adopt a Resolution or Ordinance that states:

1. The rate of the tax levy
2. Rate expressed in mills for each one dollar in tax valuation, and
3. That the taxing authority will proceed with the submission of the question of the tax to electors

A PDF Fill-in Sample Resolution

RESOLUTION DECLARING IT NECESSARY TO LEVY A TAX IN EXCESS OF THE TEN MILL LIMITATION.
Revised Code, Sec. 5705.19, .191, .192, .194, .21, .26

The _____ of _____,
(City or Village Council, Board of Commissioners, Trustees or Education) (City of Athens, Village of ____, or Athens County, Twp or __ or School District)

Met in _____ session on _____ at the office of _____
(Regular or Special) (Month, Day and Year)

_____ with the following members present:
(City or Village Council or Twp. Trustees)

Final Step: File Documents

The taxing authority should file these documents at the Athens Board of Elections prior to the statutory deadline:

1. Resolution Requesting the County Auditor to Certify
2. **County Auditor's Certification**
3. Minutes Accepting the Certification
4. Resolution of Necessity



Questions?

Athens County Auditor

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