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This handout is an overview of the process established by the Ohio General Assembly in statute and is an effort to simplify the process for political subdivisions. This document is the interpretation of this office and should not be considered legal advice. Prior to making any final determinations, the taxing authority should always have their legal counsel review and approve all documents.

The [Ohio Revised Code 5705.03](#) provides the statutory guidance and procedure to place a tax levy on the ballot.

This checklist was created to assist with an expedited process in an effort to alleviate common errors or mistakes.

The 133rd General Assembly amended the process to place a levy on the ballot with House Bill 197, effective March 27, 2020.

Step-by-Step Process for Placing a Tax Levy on the Ballot

When a taxing authority determines that it is necessary to levy a tax outside the ten-mill limitation these are the recommended steps:

Step 1. Resolution Requesting the Auditor to Prepare a Certification

Prepare a Resolution or Ordinance requesting that the County Auditor certify to the taxing authority *either*:

- **MILLAGE:** Request that the Auditor calculate the number of mills required to generate a specified amount of revenue, or
- **REVENUE:** Request that the Auditor calculate the dollar amount of revenue that would be generated by a specified number of mills.

Under the first option, the taxing authority would include in the Resolution or Ordinance the amount of revenue needed and ask the Auditor to calculate the millage. The second option is more common. The taxing authority would provide the number of mills in the Resolution or Ordinance and ask the Auditor to calculate how much revenue would be generated by that specified millage.

After the determination is made to either request Millage or Revenue, the Resolution or Ordinance shall also include **all** of the following information pertaining to the tax levy:

- (a) The **purpose** of the tax;
- (b) Whether the tax is an **additional** levy, a **renewal** or a **replacement** of an existing tax, or a renewal or replacement of an existing tax with an **increase** or a **decrease**;
- (c) The **section of the Revised Code** authorizing submission of the question of the tax;
- (d) The **term of years** of the tax or if the tax is for a continuing period of time;
- (e) That the **tax is to be levied** upon the **entire territory** of the subdivision **or**, if authorized by the Revised Code, a description of the **portion of the territory** of the subdivision in which the tax is to be levied;
- (f) The **date of the election** at which the question of the tax shall appear on the ballot;
- (g) That the **ballot measure shall be submitted** to the **entire territory** of the subdivision **or**, if authorized by the Revised Code, a description of the **portion of the territory** of the subdivision to which the ballot measure shall be submitted;
- (h) The **tax year** in which the tax will first be levied and the **calendar year** in which the tax will first be collected;
- (i) Each such **county** in which the subdivision has territory.

The County Auditor is required to issue the certification to the taxing authority within ten days of receiving the request.

Step 2. Public Meeting Minutes Accepting the Auditor's Certification

After receiving the certification from the county auditor, the taxing authority should accept the certification in a public meeting and make a record the acceptance of the certificate in the Meeting Minutes of record.

Step 3. Resolution of Necessity to Place a Levy on the Ballot

The next step is to adopt a resolution or ordinance stating the rate of the tax levy, expressed in mills for each one dollar in tax valuation as estimated by the county auditor, and that the taxing authority will proceed with the submission of the question of the tax to electors.

[Sample Resolution](#)

Step 4. File Documents with the Board of Elections

The final step is filing all the required documents with the Athens County Board of Elections on or before the statutory deadline. The deadline can be determined from the [Ohio Elections Calendar](#). It is recommended to file with the Board of Elections earlier rather than waiting until the deadline. If one of the statutory steps was not followed correctly, it is important to have time for the taxing authority to make the correction and re-file timely. Otherwise, it is possible the tax levy will not be approved for the ballot and the tax revenue will be lost.

The following four (4) documents should be filed with the Board of Elections:

1. **Resolution** or **Ordinance** requesting the Auditor to prepare a certification
2. A copy of the county **Auditor's Certification**, and
3. A copy of the **Meeting Minutes** accepting the Auditor's Certification, and
4. the **Resolution** or **Ordinance** of Necessity to Place a Levy on the Ballot that has been adopted by the taxing authority.

Resources:

The Athens County Auditor has provided resources to assist you in this process on the Auditor's Advisory Tab on the [website](#). By hovering over the "Information" tab a pull-down menu will appear. Select the [Auditor's Advisory](#) for additional resources.

The [Ohio Ballot Questions and Issues Handbook](#) (Appendix A) will provide the **Purpose**, **Revised Code Section**, Issuing Authority, **Filing Deadline**, **Time of Election** and the **Term** for each authorized tax levy. A taxing authority should be sure and use the same Revised Code when renewing or replacing an existing tax levy.

The [Tax Duplicate by Subdivision](#) will list every tax that is currently being levied. It includes the current levy year, Description, millage rate, date voted, term and code section.

The [Ohio Election Calendar](#) and [Resolution of Necessity](#) are also available for reference on the website.

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[Athens County Auditor Website](#)