

**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.

1. A "Resolution of Necessity" 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. If it is the "unincorporated area" of a township, or excluding municipalities, this must be noted on the resolution.
  - e. Tax year and Calendar year levy is to begin collection and term of levy.
  - f. Specify: Primary or General Election
  - g. 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 to Proceed". This resolution must be approved and passed at a public meeting.
4. Present the Certificate prepared by the County Auditor and both Resolutions to the Board of Elections prior to the deadline to place a levy on the ballot.

If you are unsure of the expiration of a levy please contact our office. Tax levies go by "tax year" and not calendar year. For example: you have a levy running for 5 years from 2012 through 2016. The levy starts with the 2012 taxes and runs through the 2016 taxes which expire when paid in 2017.

Feel free to contact this office or the Board of Elections if you have any questions or concerns. We are happy to walk you through this process.



Levy types and how to calculate: Example 2 mills

Additional levy – Total valuation of subdivision X .002 = estimated tax dollars received per year

Replacement levy – Total valuation of subdivision X .002 rather than current reduced factor. A replacement levy is calculated on the current valuation.

Renewal levy – Total valuation of subdivision X current reduced factor rate (example 1.078130) which would be .001078130. A renewal would continue to generate the same tax dollars based on the original valuation in place at the time of passage.