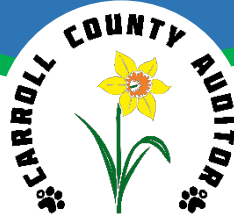


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This handout is an overview of the process established by the Ohio General Assembly in statute and is an effort to simplify the process for political subdivisions. This document is the interpretation of the Carroll County Auditor's Office and should 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.

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

Optional: Request an estimate from the County Auditor

Submit the [Tax Levy Estimate Request form](#) requesting an estimate based on:

- **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 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 and ask the Auditor to calculate how much revenue would be generated by that specified millage.

Step 1. Resolution of Necessity requesting the Auditor to Prepare a Certification

The Resolution shall include all the following information pertaining to the tax levy:

- a) The date of the election at which the question of the tax shall appear on the ballot;
- b) The total current tax valuation of the political subdivision;
- c) Millage;
- d) The purpose of the tax;
- e) The rate of time expressed in years and the tax years in which the tax levy will appear on the tax list;
- f) The section of the Revised Code authorizing submission of the question of the tax (see [ORC 5705.19](#));
- g) 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.

The [Resolution of Necessity](#) form is available in the Carroll County Board of Elections office and on our website.

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 record of the acceptance of the certificate in the Meeting Minutes.

Step 3. Resolution to Proceed to Place Levy on the Ballot

The next step is to adopt a Resolution to Proceed 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.

The [Resolution to Proceed](#) form is available in the Carroll County Board of Elections office and on our website.

Step 4. File Documents with the Board of Elections

The final step is filing all the required documents with the Carroll 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 of Necessity requesting the Auditor to prepare a certification, and
2. A copy of the county Auditor's Certification, and
3. A copy of the Meeting Minutes accepting the Auditor's Certification, and
4. Resolution to Proceed to place a Levy on the Ballot that has been adopted by the taxing authority.

Resources:

The Carroll County Auditor has provided resources, including the total current tax valuation of the political subdivisions, to assist you in this process under the Budget Commission tab on the Auditor's website.

Current levy information is also available under the Budget Commission tab, [click here to download](#)

The [Ohio Ballot Questions and Issues Handbook](#) provides a guide for boards of elections, taxing authorities, and political subdivisions to placing questions and issues on the ballot. A taxing authority should be sure and use the same Revised Code when renewing or replacing an existing tax levy.

If there are any questions or concerns with this please contact Staci Brady, Carroll County Auditor and Tiffany Crable, Deputy Auditor in the Carroll County Auditor's Office, 330-627-2250.