

## 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 through out 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. Complete the "Resolution Declaring the Necessity to Levy a Tax in Excess of the Ten-Mill Limitation." This resolution must be approved and passed at a public meeting.
2. A resolution must be passed asking for the County Auditor to prepare a "Certificate of the Estimated Property Tax Revenue" or a "Certificate of Estimated Property Tax Millage Rate." The resolution must include all of the following:
  - a. Levy description and 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 (Example: commencing in 2011, and first due in calendar year 2012)
  - e. Specify: **Primary** or **General Election**
  - f. Amount of Millage or Dollars that need to be generated;
  - g. Years of levy (Example: five (5) years)
3. After the "Certificate" is received from the County Auditor, it must be accepted at a public meeting. **REFLECTED IN MINUTES**
4. Complete the "Resolution Determining to Proceed with the Submission to the Electors of the Question of Levying a Tax in Excess of the Ten-Mill Limitation."
5. Present the "**Certificate**" prepared by the County Auditor, the "**Resolution of Necessity**" and the "**Resolution of Proceed**" to the Board of Elections prior to the deadline to place a levy on the ballot. **(Not Less Than 90 days before the Election)**

Feel free to contact the County Auditor's Office 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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