



## *Carroll County Board of Elections*

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Jean Ann Griffeth, Chairperson  
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To: Carroll County Fiscal Officers and Clerks

Re: Procedure Requirements for Levying Taxes

Ohio Revised Code 5705.03(B) sets forth the basic procedural requirements to be followed by a taxing authority that determines that it is necessary to levy a tax outside the ten-mill limitation for any purpose authorized by the Revised Code.

The order in which a taxing authority completes the statutory procedural requirements for having a tax levy placed on the ballot is as follows:

### **1. RESOLUTION of the Taxing Authority (Resolution of Necessity certified to County Auditor)**

The taxing authority must adopt a resolution or ordinance declaring it necessary to levy a tax outside the ten-mill limitation and requesting the county auditor to certify to the taxing authority the total current tax valuation of the subdivision, and the number of mills required to generate a specified amount of revenue that would be generated by a specified number of mills. The resolution or ordinance of necessity must include all the following:

- The purpose of the tax
- Whether the tax is an additional levy or a renewal or a replacement of an existing tax.
- The section of Revised Code authorizing submission of the question of the tax; e.g., R.C. 5705.19(I) or fire protection

The taxing authority must certify its resolution or ordinance to the county auditor.

### **2. CERTIFICATION by the County Auditor**

The County Auditor must issue the certification to the taxing authority within 10 days after receiving the taxing authority's resolution or ordinance requesting it.

### **3. RESOLUTION of the Taxing Authority (Resolution to Proceed)**

If, after receiving the certification from the County Auditor, the taxing authority decides to submit the question of the tax to the voters, the taxing authority shall adopt a resolution or ordinance stating its intention to proceed with the ballot issue. The resolution to proceed shall include the rate of the tax levy, expressed in mills for each one dollar in tax valuation as estimated by the County Auditor.

**4. CERTIFICATION by the Taxing Authority to the Board of Elections**

The taxing authority shall certify its resolution or ordinance to proceed to the proper board of elections in the manner and within the time prescribed by the section of the Revised Code governing submission of the question. Most certifications to proceed will be governed by the time and manner provisions of R.C. 3501.02(F), which requires that any question or issue to be voted upon at an election shall be certified to the board of elections not later than 4 p.m. of the 90<sup>th</sup> day before the day of the election.

A copy of the County Auditor's certification must accompany the certified resolution to proceed when that resolution is filed with the board of election.

I have enclosed forms for both the Resolution of Necessity and the Resolution to Proceed. These forms have been approved as to form by the County Prosecutor, Donald R. Burns, Jr.

The Carroll County Board of Elections is not your legal counsel and therefore cannot give legal advice. Please review this information with your legal counsel. If you have additional questions, please contact the Board of Elections office Monday through Friday from 8 am to 4 pm at 330.627.2610.

Respectfully,



Amanda Tubaug  
Director