

Certificate of Estimated Property Tax Revenue

Use this form when a taxing authority certifies a millage rate and requests the revenue produced by that rate.

The county auditor of _____ County, Ohio, does hereby certify the following:

1. On _____, _____, the taxing authority of the _____ (political subdivision name) certified a copy of its resolution or ordinance adopted _____, _____, requesting the county auditor to certify the current tax valuation of the subdivision and the amount of revenue that would be produced by _____ (.) mills, to levy a tax outside the 10-mill limitation for _____ purposes pursuant to Revised Code § _____, to be placed on the ballot at the _____, _____, election. The levy type is _____.
2. The estimated property tax revenue that will be produced by the stated millage, assuming the tax valuation of the subdivision remains constant throughout the life of the levy, is calculated to be \$ _____.
3. The total tax valuation of the subdivision used in calculating the estimated property tax revenue is \$ _____.

Auditor's signature

Date

Instructions

1. "Total tax valuation" includes the taxable value of all real property in the subdivision as indicated on the tax list most recently certified for collection and estimates of the taxable value of personal and public utility personal property for the first year the levy will be collected as set forth on the worksheets prescribed in conjunction with this form. If the subdivision is located in more than one county, the home county auditor (where the greatest taxable value of the subdivision is located) shall obtain the assistance of the other county auditors to establish the total tax valuation of the subdivision.
2. For purposes of this certification, "subdivision" includes any agency, board, commission or other authority authorized to request a taxing authority to submit a tax levy on its behalf.
3. "Levy type" includes the following: (1) additional, (2) renewal, (3) renewal with an increase, (4) renewal with a decrease, (5) replacement, (6) replacement with an increase and (7) replacement with a decrease levies.
4. Please file this certificate with the subdivision as soon as possible, so the taxing authority can pass a resolution to proceed not later than 90 days before the election.

Certificate of Estimated Property Tax Millage Rate

Use this form when a taxing authority certifies an amount of revenue and requests the millage rate required to produce that revenue. Do not use this form for bond levies. Use form DTE 130 for all bonds.

The county auditor of _____ County, Ohio, does hereby certify the following:

1. On _____, _____, the taxing authority of the _____ (political subdivision name) certified a copy of its resolution or ordinance adopted _____, _____, requesting the county auditor to certify the current tax valuation of the subdivision and the number of mills necessary to produce \$ _____ of revenue, to levy a tax outside the 10-mill limitation for _____ purposes pursuant to Ohio Revised Code section _____, to be placed on the ballot at the _____, _____, election. The levy type is _____.
2. The estimated property tax millage required to produce the stated revenue, assuming the tax valuation of the subdivision remains constant throughout the life of the levy, is calculated to be _____ (.) mills for each \$1 of tax valuation, which is _____ cents (\$ _____) for each \$100 of tax valuation.
3. The total tax valuation of the subdivision used in calculating the estimated property tax millage rate is \$ _____.

Auditor's signature

Date

Instructions

1. "Total tax valuation" includes the taxable value of all real property in the subdivision as indicated on the tax list most recently certified for collection and estimates of the taxable value of personal and public utility personal property for the first year the levy will be collected as set forth on the worksheets prescribed in conjunction with this form. If the subdivision is located in more than one county, the home county auditor (where the greatest taxable value of the subdivision is located) shall obtain the assistance of the other county auditors to establish the total tax valuation of the subdivision.
2. For purposes of this certification, "subdivision" includes any agency, board, commission or other authority authorized to request a taxing authority to submit a tax levy on its behalf.
3. "Levy type" includes the following: 1) additional, 2) renewal, 3) renewal with an increase, 4) renewal with a decrease, 5) replacement, 6) replacement with an increase, 7) replacement with a decrease levies and 8) substitute levies.
4. For purposes of this certification, we suggest you round the millage to the nearest tenth (0.1) of a mill. This ensures that whole cents will be presented here and on the ballot.
5. Please file this certificate with the subdivision as soon as possible, so the taxing authority can pass a resolution to proceed not later than 90 days before the election.

Certificate of Estimated Average Annual Property Tax Levy for Bonds of Subdivisions of the State

The county auditor of _____ County, Ohio, does hereby certify the following:

1. On _____, _____, the taxing authority of the _____
(political subdivision name) certified a copy of its resolution adopted _____, _____, declaring the
necessity of issuing bonds in the aggregate principal amount of \$ _____, and levying a tax outside the
10-mill limitation for the purposes set forth in the resolution to be placed on the ballot at the _____,
_____, election.

2. The estimated average annual property tax levy required throughout the stated maximum maturity of the bonds to pay
the interest on the bonds and retire the principal over _____ years is calculated to be _____
(_____) mills for each one dollar of tax valuation, which is _____ cents (\$ _____) for each \$100 of tax
valuation.

3. The total tax valuation of the subdivision used in calculating the average annual property tax levy is
\$ _____.

Auditor's signature

Date

Instructions

1. "Total tax valuation" should include the taxable value of all real property and certain public utility personal property in the subdivision. Because of the rapid phase-out of the tangible personal property tax, including certain public utility personal property, and the long term of a bond issue, the taxable value of such property should not be included in "total tax valuation." See Bulletin 8 for a more detailed explanation of the exclusions from tax valuation and how to obtain them. If the subdivision is located in more than one county, the home county auditor (where the greatest taxable value of the subdivision is located) shall obtain the assistance of the other county auditors to establish the total tax valuation of the subdivision.

2. For purposes of this certification, "subdivision" includes any agency, board, commission, or other authority authorized to request a taxing authority to submit a tax levy on its behalf.

3. In calculating the estimated average annual property tax levy, the auditor shall assume that the bonds are issued in one series bearing interest and maturing in equal principal amounts in each year over the maximum maturity of the bonds, and that the subdivision's tax valuation for the **current year** remains the same throughout that period. If the tax valuation for the current year (the year in which you are making this certification) is not yet determined, the auditor shall **estimate** that valuation. In other words, the total tax valuation used for this purpose may differ from the tax valuations on the tax lists that were most recently certified for collection.

4. For purposes of this certification, we suggest that you round the millage to the nearest tenth (0.1) of a mill. This ensures that whole cents will be presented here and on the ballot.

5. Please file this certificate with the subdivision as soon as possible so that the taxing authority can pass a resolution to proceed not later than 98 days before the election for school districts, or 90 days before the election for all other subdivisions.