

## **TAX LEVY REMINDER**

The Ohio Secretary of State's Office recently reminded the board of elections a tax levy filing must include the following items and all items must be filed at the same time:

### **1. A Resolution of Necessity certified to the county auditor:**

- This is a resolution from the taxing authority declaring it necessary to levy a tax and requesting the county auditor to issue a certification to the taxing authority.
- This resolution must be dated prior to the date of the tax certificate and the Resolution to Proceed (see below).

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

### **3. Resolution to Proceed:**

- The taxing authority shall certify its resolution or ordinance to proceed to the board of elections in the manner and within the time prescribed by the section of the Ohio Revised Code governing submission of the question.
- Most filings/certifications are due no later than 4 p.m. of the 90<sup>th</sup> day before the day of the election. A copy of the auditor's tax certificate ***MUST*** accompany the filing. For the November 8, 2011 General Election, the filing deadline is Wednesday, August 10, 2011 by 4 p.m.
- The Resolution to Proceed must be dated after the date of the Resolution of Necessity and the Tax Certificate.

Please refer to *Chapter 2, Tax Levies* under the Publications section of this web site for additional information or contact your legal counsel.