

TAX LEVY REMINDER

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

- 1. A Resolution to Proceed (stating the taxing authority's intention to proceed with the ballot issue)**
- 2. Certification by the county auditor (typically referred to as the "auditor's certificate")**

The Board of Elections prefers to receive a copy of the Resolution of Necessity from the taxing authority to the auditor requesting the auditor to certify the total current tax valuation to the taxing authority.

REVISED JULY 9, 2009