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OHIO LEGISLATIVE SERVICE
COMMISSION
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Ohio Revised Code

Section 5705.195 Fixed-sum levy: calculation of millage and term.

Effective: March 20, 2026
Legislation: House Bill 129 - 136th General Assembly

Within ten days after a resolution adopted under division (B), (C), or (D) of section 5705.194 of the Revised Code is certified to the county auditor as provided by that section, the auditor shall calculate and certify to the taxing authority the annual levy, expressed in dollars for each one hundred thousand dollars of the county auditor's market value as well as in mills for each one dollar of taxable value, throughout the life of the levy which will be required to produce the annual amount set forth in the resolution assuming that the amount of the tax list of such subdivision remains throughout the life of the levy the same as the amount of the tax list most recently certified by the county auditor under division (A) of section 319.28 of the Revised Code. For a resolution adopted under division (D) of section 5705.194 of the Revised Code, the county auditor shall also certify an estimate of the taxes charged and payable from the existing tax for the final tax year of its term.

Upon receiving the certification from the county auditor, if the taxing authority desires to proceed with the submission of the question it shall, not less than ninety days before the day of such election, certify its resolution, together with the amount of the average tax levy, expressed in dollars for each one hundred thousand dollars of the county auditor's market value as well as in mills for each one dollar of taxable value, as certified by the county auditor, the number of years the levy is to run, and, if applicable, the taxes charged and payable from the existing tax for the final tax year of its term to the board of elections of the county which shall prepare the ballots and make other necessary arrangements for the submission of the question to the voters of the subdivision.