Certificate of Estimated Property Tax Revenue

DTE 140R
Rev. 01/26
R.C. 5705.01, 5705.03

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

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

1. On June30, 2026, the taxing authority of the Board of Township Trustees of Union Township (political subdivision name) certified a copy of its resolution or ordinance adopted June 29, 2026, requesting the county auditor to certify the current taxable value of the subdivision and the amount of revenue that would be produced by (1.000) mills, to levy a tax outside the 10-mill limitation for Current Operating purposes pursuant to Revised Code § 5705.19(A), to be placed on the ballot at the Nov. 3, 2026, election. The levy type is Renewal; 5 years; 2027-2031.

2. The property tax revenue that will be produced by the stated millage, assuming the taxable value of the subdivision remains constant throughout the life of the levy, is calculated to be $ 35,200.00.

3. The total taxable value of the subdivision used in calculating the estimated property tax revenue is $ 93,067,335.

4. The millage for the requested levy is (1.000) mills per $1 of taxable value, which amounts to $ 13.00 for each $100,000 of the county auditor's market value.

5. Applicable only if this form is being completed by a school district with a current expense levy. The amount by which the carry-over balance in the school district's general operating budget from the preceding fiscal year exceeds the school district's general fund expenditures made in the preceding fiscal year, is $_____, and _____% of those expenditures.

Auditor's signature

Date July 8, 2026

Instructions

1. "Total taxable value" 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 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. See R.C. 5705.01(A) & (C).
3. "Levy type" includes the following: (1) additional, (2) renewal, (3) renewal with an increase, and (4) renewal with a decrease. **Note:** Renewal and increase is permitted for all taxing authorities except for any school district.
4. In completing Lines 1 and 4 of this form, mills should be identified in whole numbers or fractions thereof, i.e., 5 mills or 5.25 mills, rather than as a fraction of a dollar, i.e., $0.005. This expression is consistent with the prior practice of identifying mills in whole numbers or fractions thereof per $1 of valuation.
5. "The county auditor's market value" means the true value in money of real property. R.C. 5705.01(P).
6. For any levy or portion of a levy, an estimate of the levy's annual collections, rounded to the nearest dollar, which shall be calculated assuming that the amount of the tax list of the taxing authority remains throughout the life of the levy the same as the amount of the tax list most recently certified by the county auditor under R.C. 319.28(B). See R.C. 5705.03(B).
7. Line 5 of the form should only be completed if the purpose of the tax is for current expenses or current operating expenses and the resolution is by a city, local, or exempted village school district. Any amounts designated in the school district's resolution for current or future permanent improvement must be excluded in determining the school district's carry-over balance. See R.C. 5705.03(B)(2)(f).
8. Please file this certificate with the subdivision within ten days after receiving the taxing authority's resolution or ordinance requesting it, so the taxing authority can pass a resolution to proceed not later than 90 days before the election.

Certificate of Estimated Property Tax Revenue

DTE 140R
Rev. 01/26
R.C. 5705.01, 5705.03

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

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

1. On July 7, 2026, the taxing authority of the Jerome Township Board of Trustees (political subdivision name) certified a copy of its resolution or ordinance adopted July 7, 2026, requesting the county auditor to certify the current taxable value of the subdivision and the amount of revenue that would be produced by (1.200) mills, to levy a tax outside the 10-mill limitation for Police Protection purposes pursuant to Revised Code § 5705.19(J), to be placed on the ballot at the Nov. 3, 2026, election. The levy type is Renewal; 5 years; 2027-2031.

2. The property tax revenue that will be produced by the stated millage, assuming the taxable value of the subdivision remains constant throughout the life of the levy, is calculated to be $ 662,900.

3. The total taxable value of the subdivision used in calculating the estimated property tax revenue is $ 1,277,126,283.

4. The millage for the requested levy is (1.200) mills per $1 of taxable value, which amounts to $ 19.00 for each $100,000 of the county auditor's market value.

5. Applicable only if this form is being completed by a school district with a current expense levy. The amount by which the carry-over balance in the school district's general operating budget from the preceding fiscal year exceeds the school district's general fund expenditures made in the preceding fiscal year, is $_____, and _____% of those expenditures.

Auditor's signature

Date 8, 2026

Instructions

1. "Total taxable value" 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 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. See R.C. 5705.01(A) & (C).
3. "Levy type" includes the following: (1) additional, (2) renewal, (3) renewal with an increase, and (4) renewal with a decrease. **Note:** Renewal and increase is permitted for all taxing authorities except for any school district.
4. In completing Lines 1 and 4 of this form, mills should be identified in whole numbers or fractions thereof, i.e., 5 mills or 5.25 mills, rather than as a fraction of a dollar, i.e., $0.005. This expression is consistent with the prior practice of identifying mills in whole numbers or fractions thereof per $1 of valuation.
5. "The county auditor's market value" means the true value in money of real property. R.C. 5705.01(P).
6. For any levy or portion of a levy, an estimate of the levy's annual collections, rounded to the nearest dollar, which shall be calculated assuming that the amount of the tax list of the taxing authority remains throughout the life of the levy the same as the amount of the tax list most recently certified by the county auditor under R.C. 319.28(B). See R.C. 5705.03(B).
7. Line 5 of the form should only be completed if the purpose of the tax is for current expenses or current operating expenses and the resolution is by a city, local, or exempted village school district. Any amounts designated in the school district's resolution for current or future permanent improvement must be excluded in determining the school district's carry-over balance. See R.C. 5705.03(B)(2)(f).
8. Please file this certificate with the subdivision within ten days after receiving the taxing authority's resolution or ordinance requesting it, so the taxing authority can pass a resolution to proceed not later than 90 days before the election.

Certificate of Estimated Property Tax Revenue

DTE 140R
Rev. 01/26
R.C. 5705.01, 5705.03

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

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

1. On July 17, 2026, the taxing authority of the Millcreek Township Board of Trustees (political subdivision name) certified a copy of its resolution or ordinance adopted June 1, 2026, requesting the county auditor to certify the current taxable value of the subdivision and the amount of revenue that would be produced by (2.150) mills, to levy a tax outside the 10-mill limitation for Police Protection/Public Safety purposes pursuant to Revised Code § 5705.19(J), to be placed on the ballot at the November 3, 2026, election. The levy type is Renewal: 5 years; 2027-2031.

2. The property tax revenue that will be produced by the stated millage, assuming the taxable value of the subdivision remains constant throughout the life of the levy, is calculated to be $ 122,500.00.

3. The total taxable value of the subdivision used in calculating the estimated property tax revenue is $ 90,150,232.

4. The millage for the requested levy is (2.150) mills per $1 of taxable value, which amounts to $ 50.00 for each $100,000 of the county auditor's market value.

5. Applicable only if this form is being completed by a school district with a current expense levy. The amount by which the carry-over balance in the school district's general operating budget from the preceding fiscal year exceeds the school district's general fund expenditures made in the preceding fiscal year, is $_____, and _____% of those expenditures.

Auditor's signature

6/18/2026
Date

Instructions

1. "Total taxable value" 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 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. See R.C. 5705.01(A) & (C).
3. "Levy type" includes the following: (1) additional, (2) renewal, (3) renewal with an increase, and (4) renewal with a decrease. **Note:** Renewal and increase is permitted for all taxing authorities except for any school district.
4. In completing Lines 1 and 4 of this form, mills should be identified in whole numbers or fractions thereof, i.e., 5 mills or 5.25 mills, rather than as a fraction of a dollar, i.e., $0.005. This expression is consistent with the prior practice of identifying mills in whole numbers or fractions thereof per $1 of valuation.
5. "The county auditor's market value" means the true value in money of real property. R.C. 5705.01(P).
6. For any levy or portion of a levy, an estimate of the levy's annual collections, rounded to the nearest dollar, which shall be calculated assuming that the amount of the tax list of the taxing authority remains throughout the life of the levy the same as the amount of the tax list most recently certified by the county auditor under R.C. 319.28(B). See R.C. 5705.03(B).
7. Line 5 of the form should only be completed if the purpose of the tax is for current expenses or current operating expenses and the resolution is by a city, local, or exempted village school district. Any amounts designated in the school district's resolution for current or future permanent improvement must be excluded in determining the school district's carry-over balance. See R.C. 5705.03(B)(2)(f).
8. Please file this certificate with the subdivision within ten days after receiving the taxing authority's resolution or ordinance requesting it, so the taxing authority can pass a resolution to proceed not later than 90 days before the election.

Certificate of Estimated Property Tax Revenue

DTE 140R
Rev. 01/26
R.C. 5705.01, 5705.03

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

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

1. On May 20, 2026, the taxing authority of the Northern Union County Fire District (political subdivision name) certified a copy of its resolution or ordinance adopted May 14, 2026, requesting the county auditor to certify the current taxable value of the subdivision and the amount of revenue that would be produced by (3.000) mills, to levy a tax outside the 10-mill limitation for fire & emergency medical purposes pursuant to Revised Code § 5705.19(I), to be placed on the ballot at the Nov. 3, 2026, election. The levy type is Additional; continuing, ty 2026 start.

2. The property tax revenue that will be produced by the stated millage, assuming the taxable value of the subdivision remains constant throughout the life of the levy, is calculated to be $ 619,000.

3. The total taxable value of the subdivision used in calculating the estimated property tax revenue is $ 217,124,916.

4. The millage for the requested levy is (3.000) mills per $1 of taxable value, which amounts to $ 105.00 for each $100,000 of the county auditor's market value.

5. Applicable only if this form is being completed by a school district with a current expense levy. The amount by which the carry-over balance in the school district's general operating budget from the preceding fiscal year exceeds the school district's general fund expenditures made in the preceding fiscal year, is $_____, and _____% of those expenditures.

Auditor's signature

5/22/2026
Date

Instructions

1. "Total taxable value" 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 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. See R.C. 5705.01(A) & (C).
3. "Levy type" includes the following: (1) additional, (2) renewal, (3) renewal with an increase, and (4) renewal with a decrease. **Note:** Renewal and increase is permitted for all taxing authorities except for any school district.
4. In completing Lines 1 and 4 of this form, mills should be identified in whole numbers or fractions thereof, i.e., 5 mills or 5.25 mills, rather than as a fraction of a dollar, i.e., $0.005. This expression is consistent with the prior practice of identifying mills in whole numbers or fractions thereof per $1 of valuation.
5. "The county auditor's market value" means the true value in money of real property. R.C. 5705.01(P).
6. For any levy or portion of a levy, an estimate of the levy's annual collections, rounded to the nearest dollar, which shall be calculated assuming that the amount of the tax list of the taxing authority remains throughout the life of the levy the same as the amount of the tax list most recently certified by the county auditor under R.C. 319.28(B). See R.C. 5705.03(B).
7. Line 5 of the form should only be completed if the purpose of the tax is for current expenses or current operating expenses and the resolution is by a city, local, or exempted village school district. Any amounts designated in the school district's resolution for current or future permanent improvement must be excluded in determining the school district's carry-over balance. See R.C. 5705.03(B)(2)(f).
8. Please file this certificate with the subdivision within ten days after receiving the taxing authority's resolution or ordinance requesting it, so the taxing authority can pass a resolution to proceed not later than 90 days before the election.

Certificate of Estimated Property Tax Revenue

DTE 140R
Rev. 01/26
R.C. 5705.01, 5705.03

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

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

1. On May 20, 2026, the taxing authority of the York Township Board of Trustees (political subdivision name) certified a copy of its resolution or ordinance adopted May 18, 2026, requesting the county auditor to certify the current taxable value of the subdivision and the amount of revenue that would be produced by (1.000) mills, to levy a tax outside the 10-mill limitation for current expense purposes pursuant to Revised Code § 5705.19(A), to be placed on the ballot at the Nov. 3, 2026, election. The levy type is Renewal; 5 years; 2027-2031.

2. The property tax revenue that will be produced by the stated millage, assuming the taxable value of the subdivision remains constant throughout the life of the levy, is calculated to be $ 53,100.

3. The total taxable value of the subdivision used in calculating the estimated property tax revenue is $ 91,698,046.

4. The millage for the requested levy is (1.000) mills per $1 of taxable value, which amounts to $ 19.90 for each $100,000 of the county auditor's market value.

5. Applicable only if this form is being completed by a school district with a current expense levy. The amount by which the carry-over balance in the school district's general operating budget from the preceding fiscal year exceeds the school district's general fund expenditures made in the preceding fiscal year, is $_____, and _____% of those expenditures.

Auditor's signature

5/22/2026
Date

Instructions

1. "Total taxable value" 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 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. See R.C. 5705.01(A) & (C).
3. "Levy type" includes the following: (1) additional, (2) renewal, (3) renewal with an increase, and (4) renewal with a decrease. **Note:** Renewal and increase is permitted for all taxing authorities except for any school district.
4. In completing Lines 1 and 4 of this form, mills should be identified in whole numbers or fractions thereof, i.e., 5 mills or 5.25 mills, rather than as a fraction of a dollar, i.e., $0.005. This expression is consistent with the prior practice of identifying mills in whole numbers or fractions thereof per $1 of valuation.
5. "The county auditor's market value" means the true value in money of real property. R.C. 5705.01(P).
6. For any levy or portion of a levy, an estimate of the levy's annual collections, rounded to the nearest dollar, which shall be calculated assuming that the amount of the tax list of the taxing authority remains throughout the life of the levy the same as the amount of the tax list most recently certified by the county auditor under R.C. 319.28(B). See R.C. 5705.03(B).
7. Line 5 of the form should only be completed if the purpose of the tax is for current expenses or current operating expenses and the resolution is by a city, local, or exempted village school district. Any amounts designated in the school district's resolution for current or future permanent improvement must be excluded in determining the school district's carry-over balance. See R.C. 5705.03(B)(2)(f).
8. Please file this certificate with the subdivision within ten days after receiving the taxing authority's resolution or ordinance requesting it, so the taxing authority can pass a resolution to proceed not later than 90 days before the election.

Certificate of Estimated Property Tax Revenue

DTE 140R
Rev. 01/26
R.C. 5705.01, 5705.03

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

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

1. On May 19, 2026, the taxing authority of the Village of Richwood (political subdivision name) certified a copy of its resolution or ordinance adopted May 11, 2026, requesting the county auditor to certify the current taxable value of the subdivision and the amount of revenue that would be produced by (3.000) mills, to levy a tax outside the 10-mill limitation for Road repair/maint purposes pursuant to Revised Code § 5705.19(ZZ), to be placed on the ballot at the Nov. 3, 2026, election. The levy type is Renewal; 5 years; 2027-2031.

2. The property tax revenue that will be produced by the stated millage, assuming the taxable value of the subdivision remains constant throughout the life of the levy, is calculated to be $ 99,400.00.

3. The total taxable value of the subdivision used in calculating the estimated property tax revenue is $ 56,978,037.

4. The millage for the requested levy is (3.000) mills per $1 of taxable value, which amounts to $ 63.40 for each $100,000 of the county auditor's market value.

5. Applicable only if this form is being completed by a school district with a current expense levy. The amount by which the carry-over balance in the school district's general operating budget from the preceding fiscal year exceeds the school district's general fund expenditures made in the preceding fiscal year, is $_____, and _____% of those expenditures.

Auditor's signature

5/19/2026
Date

Instructions

1. "Total taxable value" 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 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. See R.C. 5705.01(A) & (C).
3. "Levy type" includes the following: (1) additional, (2) renewal, (3) renewal with an increase, and (4) renewal with a decrease. **Note**: Renewal and increase is permitted for all taxing authorities except for any school district.
4. In completing Lines 1 and 4 of this form, mills should be identified in whole numbers or fractions thereof, i.e., 5 mills or 5.25 mills, rather than as a fraction of a dollar, i.e., $0.005. This expression is consistent with the prior practice of identifying mills in whole numbers or fractions thereof per $1 of valuation.
5. "The county auditor's market value" means the true value in money of real property. R.C. 5705.01(P).
6. For any levy or portion of a levy, an estimate of the levy's annual collections, rounded to the nearest dollar, which shall be calculated assuming that the amount of the tax list of the taxing authority remains throughout the life of the levy the same as the amount of the tax list most recently certified by the county auditor under R.C. 319.28(B). See R.C. 5705.03(B).
7. Line 5 of the form should only be completed if the purpose of the tax is for current expenses or current operating expenses and the resolution is by a city, local, or exempted village school district. Any amounts designated in the school district's resolution for current or future permanent improvement must be excluded in determining the school district's carry-over balance. See R.C. 5705.03(B)(2)(f).
8. Please file this certificate with the subdivision within ten days after receiving the taxing authority's resolution or ordinance requesting it, so the taxing authority can pass a resolution to proceed not later than 90 days before the election.

Certificate of Estimated Property Tax Revenue

DTE 140R
Rev. 01/26
R.C. 5705.01, 5705.03

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

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

1. On April 22, 2026, the taxing authority of the Paris Township Board of Trustees (political subdivision name) certified a copy of its resolution or ordinance adopted April 7, 2026, requesting the county auditor to certify the current taxable value of the subdivision and the amount of revenue that would be produced by (5.900) mills, to levy a tax outside the 10-mill limitation for fire protection purposes pursuant to Revised Code § 5705.19(I), to be placed on the ballot at the Nov. 3, 2026, election. The levy type is Renewal; 3 yrs; 2027-2029.

2. The property tax revenue that will be produced by the stated millage, assuming the taxable value of the subdivision remains constant throughout the life of the levy, is calculated to be $ 311,000.

3. The total taxable value of the subdivision used in calculating the estimated property tax revenue is $ 102,018,731.

4. The millage for the requested levy is (5.900) mills per $1 of taxable value, which amounts to $ 104.00 for each $100,000 of the county auditor's market value.

5. Applicable only if this form is being completed by a school district with a current expense levy. The amount by which the carry-over balance in the school district's general operating budget from the preceding fiscal year exceeds the school district's general fund expenditures made in the preceding fiscal year, is $_____, and _____% of those expenditures.

Auditor's signature

April 22, 2026
Date

Instructions

1. "Total taxable value" 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 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. See R.C. 5705.01(A) & (C).
3. "Levy type" includes the following: (1) additional, (2) renewal, (3) renewal with an increase, and (4) renewal with a decrease. **Note:** Renewal and increase is permitted for all taxing authorities except for any school district.
4. In completing Lines 1 and 4 of this form, mills should be identified in whole numbers or fractions thereof, i.e., 5 mills or 5.25 mills, rather than as a fraction of a dollar, i.e., $0.005. This expression is consistent with the prior practice of identifying mills in whole numbers or fractions thereof per $1 of valuation.
5. "The county auditor's market value" means the true value in money of real property. R.C. 5705.01(P).
6. For any levy or portion of a levy, an estimate of the levy's annual collections, rounded to the nearest dollar, which shall be calculated assuming that the amount of the tax list of the taxing authority remains throughout the life of the levy the same as the amount of the tax list most recently certified by the county auditor under R.C. 319.28(B). See R.C. 5705.03(B).
7. Line 5 of the form should only be completed if the purpose of the tax is for current expenses or current operating expenses and the resolution is by a city, local or exempted village school district. Any amounts designated in the school district's resolution for current or future permanent improvement must be excluded in determining the school district's carry-over balance. See R.C. 5705.03(B)(2)(f).
8. Please file this certificate with the subdivision within ten days after receiving the taxing authority's resolution or ordinance requesting it, so the taxing authority can pass a resolution to proceed not later than 90 days before the election.

Certificate of Estimated Property Tax Revenue

DTE 140R
Rev. 01/26
R.C. 5705.01, 5705.03

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

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

1. On July 29, 2026, the taxing authority of the Village of Magnetic Springs (political subdivision name) certified a copy of its resolution or ordinance adopted July 29, 2026, requesting the county auditor to certify the current taxable value of the subdivision and the amount of revenue that would be produced by (5.000) mills, to levy a tax outside the 10-mill limitation for general operating purposes pursuant to Revised Code § 5705.19(A), to be placed on the ballot at the November 3, 2026, election. The levy type is Renewal: 5 years; 2027-2031.

2. The property tax revenue that will be produced by the stated millage, assuming the taxable value of the subdivision remains constant throughout the life of the levy, is calculated to be $ 12,500.00.

3. The total taxable value of the subdivision used in calculating the estimated property tax revenue is $ 5,287,007.

4. The millage for the requested levy is (5.000) mills per $1 of taxable value, which amounts to $ 83.00 for each $100,000 of the county auditor's market value.

5. Applicable only if this form is being completed by a school district with a current expense levy. The amount by which the carry-over balance in the school district's general operating budget from the preceding fiscal year exceeds the school district's general fund expenditures made in the preceding fiscal year, is $_____, and _____% of those expenditures.

Auditor's signature — Date: 7/30/2026

Instructions

1. "Total taxable value" 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 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. See R.C. 5705.01(A) & (C).
3. "Levy type" includes the following: (1) additional, (2) renewal, (3) renewal with an increase, and (4) renewal with a decrease. **Note:** Renewal and increase is permitted for all taxing authorities except for any school district.
4. In completing Lines 1 and 4 of this form, mills should be identified in whole numbers or fractions thereof, i.e., 5 mills or 5.25 mills, rather than as a fraction of a dollar, i.e., $0.005. This expression is consistent with the prior practice of identifying mills in whole numbers or fractions thereof per $1 of valuation.
5. "The county auditor's market value" means the true value in money of real property. R.C. 5705.01(P).
6. For any levy or portion of a levy, an estimate of the levy's annual collections, rounded to the nearest dollar, which shall be calculated assuming that the amount of the tax list of the taxing authority remains throughout the life of the levy the same as the amount of the tax list most recently certified by the county auditor under R.C. 319.28(B). See R.C. 5705.03(B).
7. Line 5 of the form should only be completed if the purpose of the tax is for current expenses or current operating expenses and the resolution is by a city, local, or exempted village school district. Any amounts designated in the school district's resolution for current or future permanent improvement must be excluded in determining the school district's carry-over balance. See R.C. 5705.03(B)(2)(f).
8. Please file this certificate with the subdivision within ten days after receiving the taxing authority's resolution or ordinance requesting it, so the taxing authority can pass a resolution to proceed not later than 90 days before the election.