

**TAX LEVY BALLOT LANGUAGE**  
**Per Ohio Revised Code Sections**  
**5705.25 and 5705.192**

**NEW LEVY:**

"An additional tax for the benefit of (name of subdivision or public library) for the purpose of (purpose stated in the resolution) at a rate not exceeding (number of mills) mills for each one dollar of valuation, which amounts to (rate expressed in dollars and cents) for each one hundred dollars of valuation, for (life of indebtedness or number of years the levy is to run).

For the Tax Levy  
Against the Tax Levy

**\* If** the levy is to be in effect for a **continuing period of time**, the notice of election and the form of ballot should say so instead of setting forth a specified number of years for the levy.

**\* If** the tax is to be **placed on the current tax list**, the form of the ballot shall be modified by adding, after the statement of the number of years the levy is to run, the phrase ", commencing in (first year the tax is to be levied), first due in calendar year (first calendar year in which the tax shall be due)."

**If** the levy submitted is a proposal to **renew, increase, or decrease an existing levy:**

- Renew: language may be changed by substituting the words "A renewal of a" for the words "An additional" in a proposal to renew an existing levy in the same amount;
- Increase: "A renewal of ..... mills and an increase of ..... mills to constitute a"
- Decrease: "A renewal of part of an existing levy, being a reduction of ..... mills, to constitute a"

**REPLACEMENT LEVY:**

"A replacement of a tax for the benefit of (name of subdivision or public library) for the purpose of (the purpose stated in the resolution) at a rate not exceeding (number of mills) mills for each one dollar of valuation, which amounts to (rate expressed in dollars and cents) for each one hundred dollars in valuation, for (number of years levy is to run, or that it will be levied for a continuous period of time)

FOR THE TAX LEVY  
AGAINST THE TAX LEVY

**\* If** the levy is to **replace and increase** the rate of the existing levy, the words "...mills of an existing levy and an increase of (number of mills) mills, to constitute" must be added after the words "a replacement of."

**\* If** the proposal is to **replace only a portion** of an existing levy, the form of the ballot shall be changed by adding the words "a portion

of an existing levy, being a reduction of ..... mills, to constitute" after the words "a replacement of."

**\* If** the tax is to be **placed on the tax list of the current tax year**, the form of the ballot shall be modified by adding at the end of the form the phrase ", commencing in (first year the replacement tax is to be levied), first due in calendar year (first calendar year in which the tax shall be due)."

**CAPITALIZATION:** Ohio law does not require any caps for mental health levies. Some boards choose to capitalize the "purpose" section of the language but do so on their own. The only requirement is that if you decide to capitalize one 'purpose' in the language, you have to capitalize ALL 'purposes'.