

THE COUNTY BUDGET COMMISSION

COUNTY BUDGET COMMISSION

Members Include:

- County Auditor
- County Prosecutor
- County Treasurer

5705.27 O.R.C.

COUNTY BUDGET COMMISSION

2 Additional Members If:

- Petition filed
- 75 days before election
- Signed by 3% of votes for Governor
- Four year term

"Shall the County Budget Commission consist of two additional members to be elected from the County?"

COUNTY BUDGET COMMISSION

- Auditor is Secretary of Budget Commission
- Auditor can appoint messengers and clerks
- Members allowed actual and necessary expenses



COUNTY BUDGET COMMISSION

- First Monday in February
- First Monday in August
- Work completed on or before September 1st(non school districts) or March 1st(school districts) unless extension granted by Tax Commissioner



COUNTY BUDGET COMMISSION

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TAXATION

JOURNAL ENTRY

Date: AUG 08 2007

The Honorable Robin M. Heston
Deputy County Auditor
111 East Washington Street
Columbus, Ohio 43260

Check Number: 07-08-0055

An Approval of Minutes for the Crawford County Budget Commission to Complete Its Work

The Tax Commissioner, upon consideration of the application filed by the County Auditor, as secretary of the county budget commission, on August 6, 2007, for an extension of time beyond the statutory date of September 1st to complete its work, as provided for Revised Code section 157.12, found that the extension of time is necessary and approves October 1, 2007, as the date within which such work shall be completed, pursuant to Ohio Revised Code section 1503.347 (last sentence).

The Tax Commissioner also certifies the October 1st deadline contained in Ohio Revised Code section 157.12 for the said petition application to submit the necessary data herein to the auditor by the same portion of days that the extension to certify same is granted by this entry. Accordingly, the auditor certifies that such data necessary are filed to the auditor by the date of October 1, 2007. The County Auditor shall verify such petition submissions referred to this entry.

Richard A. Teem
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Tax Commissioner

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COUNTY BUDGET COMMISSION

WHAT DOES THE COUNTY BUDGET COMMISSION DO?



COUNTY BUDGET COMMISSION



COUNTY BUDGET COMMISSION

- HOW DOES THE BUDGET COMMISSION DETERMINE LOCAL GOVERNMENT REVENUE ESTIMATES AND PROPERTY TAX REVENUE ESTIMATES?
- HOW DO THESE ESTIMATES GET COMMUNICATED TO THE TAXING AUTHORITY?
- WHAT DOCUMENTS SHOULD I LOOK FOR?



COUNTY BUDGET COMMISSION

- Local Government Fund estimates from Department of Taxation presented by Auditor
- Tax budgets or alternative forms presented by Auditor if tax budget filing requirement hasn't been waived by Budget Commission
- Taxable property values presented by Auditor

5705.27, 5705.281, 5705.28,
5747.51 O.R.C.

COUNTY BUDGET COMMISSION

How is the Tax Rate Determined?

- Some mills are approved by voters – this is called outside or voted millage;
- Some mills are levied without voter approval – this is called inside or unvoted millage;



COUNTY BUDGET COMMISSION

WHAT IS THE TEN MILL LIMITATION?

- Ohio Constitution limits the total unvoted tax rate to 1% of true value
- 5705.02 limits unvoted taxes to 1% of taxable value (35% of true value)
- Tax rates calculated in mills
- One mill is \$1.00 for each \$1,000 of taxable value.
- So 1% limitation is equal to 10 mills

COUNTY BUDGET COMMISSION

How is the ten mill limitation calculated and what other tax rate allocations does the Budget Commission make?

- Ten mills is determined by totaling inside millage of all political subdivisions within a taxing district. (county, school, twp. gen & road & bridge, municipality)
- Allocates inside millage among the political subdivisions based on guaranteed amounts set by law in or about 1933
- Allocates inside millage between Township General Fund and Road and Bridge Fund

COUNTY BUDGET COMMISSION



- Fixed sum levies set by budget commission
- Authorized by Ohio law
- Based on taxable property values and dollar amount authorized by voters
- No reduction factor
- Examples: Bond Levy and Emergency Levy

COUNTY BUDGET COMMISSION

What else is the Budget Commission required to look at when setting annual tax rates?

5705.341 states in part:

“Nothing in this section or any section of the Revised Code shall permit or require the levying of any rate of taxation, whether within the ten-mill limitation or whether the levy has been approved by the electors of the taxing district, the political subdivision, or the charter of a municipal corporation in excess of such ten-mill limitation, unless such rate of taxation for the ensuing fiscal year is clearly required by a budget of the taxing district or political subdivision properly and lawfully adopted under this chapter, or by other information that must be provided under section 5705.281 [5705.28.1] of the Revised Code if a tax budget was waived. ”
