



KRISTEN M. SCALISE CPA, CFE
Fiscal Officer
County of Summit

September 15, 2016

All Summit County Fiscal Officers, Finance Directors and Treasurers

RE: Certification of Tax Levy

We are providing you with the Summit County Budget Commission Certification of Tax Levy to adopt a resolution accepting the amounts and rates as determined by the Budget Commission and authorizing the necessary tax levies and certifying them to the Summit County Fiscal Officer. Please attach a copy of your tax levy certification to your resolution.

Please refer to the attached Information Summary to the Summit County Budget Commission Certification of Tax Levy as it describes the purpose and contents of the certification.

According to the attached extension letter from the Ohio Department of Taxation, the Political Subdivision must provide the approved resolution to the County Fiscal Officer by **November 11, 2016**.

Your Official Certificate of Estimated Resources for 2017 will be sent to you by December 1, 2016.

If you have any questions, please contact Dennis, Josh, or Christina.

Dennis Killinger at 330-643-2707 or email dkillinger@summitoh.net

Josh Brickner at 330-643-2687 or email jbrickner2@summitoh.net

Christina Schlarb at 330-643-2674 or email cschlarb@summitoh.net

Sincerely

Josh Brickner

Chief Fiscal Officer

Tax Settlement and Budget

175 S. Main Street – Room 208

Akron, Ohio 44308

SUMMIT COUNTY BUDGET COMMISSION CERTIFICATION OF TAX LEVY

(O.R.C. Sections 5705.34 & 5705.35)

Please use the Certification to adopt a resolution accepting the amounts and rates as determined by the Budget Commission and authorizing the necessary tax levies and certifying them to the Summit County Fiscal Officer.

Estimated yields on the Summit County Budget Commission Certification of Tax Levy estimate are Ad Valorem property taxes (based upon value). Included are the following State of Ohio tax relief programs, based upon value: 10% reduction in real property not used in business activity, 2.5% reduction in homeowner's residence real property and the homestead exemption reduction. Voter approved levies after the August 2013 election that are additional levies, the increase portion of renewal with increase levies and the full effective millage of replacement levies will no longer qualify for the ten and two and one-half percent rollbacks. (Refer to the note added to the bottom of the page of the Summit County Budget Commission Certification of Tax Levy estimate).

The Homestead Exemption is available to homeowners who are 65 years or older, or totally disabled under the age of 65. Under the exemption, property is taxed at \$25,000 less than its appraised value. To qualify, you must be the owner of the home or manufactured home and it must be your primary residence on January 1 for the tax year you apply. Applicants may apply for Homestead Exemption in the year they turn 65 as long as they own and occupy the house as of January 1 of the year they file.

Due to the recent passage of Ohio House Bill 59, beginning January 1, 2014 new applicants will be subject to a means test. Eligible applicants must not have a total income over \$31,000 per year, which includes the Ohio adjusted gross income of the owner and the owner's spouse.

The information provided on the Summit County Budget Commission Certification of Tax Levy estimate does not include State of Ohio personal property tax replacement money, which is not based upon current assessed values, and is being phased out based upon varying schedules. These amounts are public utility electric and gas deregulation reimbursement money, and tangible personal property tax elimination reimbursement money.

Please feel free to contact us if you have any questions.

Dennis Killinger at 330-643-2707 or email dkillinger@summitoh.net

Josh Brickner at 330-643-2687 or email jbrickner2@summitoh.net

Christina Schlarb at 330-643-2674 or email cschlarb@summitoh.net



JOURNAL ENTRY

Date: AUG 23 2016

Honorable Kristen M. Scalise
Summit County Fiscal Officer
175 South Main Street, Suite 400
Akron, Ohio 44308-1308

Entry Number: 16-08-0221

Re: Approval of Extension for the Summit 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 17, 2016, for an extension of time beyond the statutory date of September first to complete its work, as provided by Revised Code section 5705.27, finds that the extension of time is necessary and approves October 12, 2016, as the date within which such work shall be completed, pursuant to Ohio Revised Code section 5705.341 (last para.).

The Tax Commissioner also extends the October first deadline contained in Ohio Revised Code section 5705.34 for the political subdivision to authorize the necessary tax levies to the auditor by the same number of days that the extension to certify rates is granted by this entry. Accordingly, the political subdivision must authorize the necessary tax levies to the auditor by November 11, 2016. The County Auditor must notify each political subdivision affected by this entry.

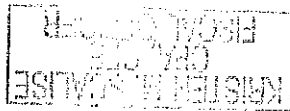
It is ordered that a copy of this entry be certified to the County Auditor, as secretary of the County Budget Commission.

I CERTIFY THAT THIS IS A TRUE AND ACCURATE COPY OF THE
ENTRY RECORDED IN THE TAX COMMISSIONER'S JOURNAL

JOSEPH W. TESTA
TAX COMMISSIONER

/s/ Joseph W. Testa

Joseph W. Testa
Tax Commissioner



SS

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