**RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES AND CERTIFYING THEM TO THE COUNTY AUDITOR**

**(Board of Trustees)**

Revised Code, Secs. 5705.34, - 35.

*The Alcohol, Drug Addiction & Mental Health Services Board of Athens, Hocking and Vinton Counties met in _____(Regular or Special) session on the _____ day of _____, 2026 at the office of _____ with the following members present:*

_____

_____

_____

_____

_____

_____

_____

_____ *moved the adoption of the following Resolution:*

*WHEREAS, This Board of County Commissioners in accordance with the provisions of law has previously adopted a Tax Budget for the next succeeding fiscal year commencing January 1st, 2027; and*

*WHEREAS, The Budget Commission of Athens County, Ohio has certified its action thereon to this Board together with an estimate by the County Auditor of the rate of each tax necessary to be levied by this Board, and what part thereof is without, and what part is within, the ten mill limitation; therefore, be it*

*RESOLVED, By the Board of the Alcohol, Drug Addiction & Mental Health Services, Athens, Hocking & Vinton Counties, Ohio that theamounts and rates, as determined by the Budget Commission in its certification, be and the same are hereby accepted; and be it further*

*RESOLVED, That there be and is hereby levied on the tax duplicate of said County the rate of each tax necessary to be levied within and without the ten mill limitation as follows:*

## SCHEDULE A

### SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION, AND COUNTY AUDITOR'S ESTIMATED TAX RATES

| FUND | Amount to Be Derived from Levies Outside 10 Mill Limitation | Amount Approved by Budget Commission Inside 10 Mill Limitation | County Auditor's Estimate of Tax Rate to Be Levied | |
|---|---|---|---|---|
| | | | Inside 10 Mill Limit | Outside 10 Mill Limit |
| | Column II | Column IV | V | VI |
| Health, Mental Health and Clinics Special Levy Funds | 4,852,760 | | | 2.00 |
| TOTAL | 4,852,760 | - | 0.00 | 2.00 |

## SCHEDULE B
### LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

| Fund | Maximum Rate Authorized to Be Levied | County Auditor's Estimate of Yield of Levy (Carry to Schedule A, Column II) |
|---|---|---|
| **SPECIAL REVENUE FUNDS:** | | |
| Levy authorized by the voters on 11/2/17 for not to exceed 10 years. | 1.00 | 2,375,643 |
| Levy authorized by the voters on 11/2/21 for not to exceed 10 years. | 1.00 | 2,477,117 |
| | **2.00** | **4,852,760** |

*and be it further*

*RESOLVED, That the Executive Director of this Board be, and is hereby directed to certify a copy of this Resolution to the County Auditor of Athens County.*

_____ *seconded the Resolution and the roll being called upon its adoption the vote resulted as follows:*

_____

_____

_____

_____

_____

_____

_____

*Adopted the* _____ *day of* _____, *2026.*

_____

*Executive Director*

## CERTIFICATE OF COPY

ORIGINAL ON FILE

**The State of Ohio, Athens County, ss.**

*I, _____, Executive Director of Alcohol, Drug Addiction & Mental Health Services Board of Athens, Hocking and Vinton Counties, and in whose custody the Files and Records of said Board are required by the Laws of the State of Ohio to be kept, do hereby certify that the foregoing is taken and copied from the original:*

_____

_____

_____

*now on file, that the foregoing has been compared by me with said original document, and that the same is a true and correct copy thereof.*

*Witness my signature, this _____ day of _____, 2026.*

_____

*Executive Director*

A copy of this Resolution must be certified to the County Auditor before the first day of October in each year, or at such later date as may be approved by the Board of Tax Appeals.

No. _____

**BOARD**

**317 Board**

Athens County, Ohio

**RESOLUTION**

**ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES AND CERTIFYING THEM TO THE COUNTY AUDITOR.**

**(Board of County Commissioners)**

Adopted _____, 2026

_____
Executive Director

Filed _____, 2026

Jill A. Davidson

Athens County Auditor

By _____
Deputy

**317 Board - Athens - Hocking - Vinton Counties**
**Tax Revenue Estimates 2027 (Tax Year 2026)**

| Tax Rate | Type | | Date Voted | Levied Years |
|---|---|---|---|---|
| 1.00 Mill | Renewal | Voted | 11/2/2021 | 2022 to 2031 |
| 1.00 Mill | Renewal | Voted | 11/2/2017 | 2018 to 2027 |
| 2.00 | | | | |

| Athens County | Athens | Hocking | Vinton | Total |
|---|---|---|---|---|
| AGR-RES | 1,031,969,720 | 1,124,718,750 | 290,988,970 | 2,447,677,440 |
| OTHER | 265,444,210 | 102,079,620 | 15,310,690 | 382,834,520 |
| UTILITY REAL | 862,050 | 259,130 | 21,790 | 1,142,970 |
| UTILITY PERS | 268,786,600 | 362,622,730 | 270,445,338 | 901,854,668 |
| **TOTAL** | **1,567,062,580** | **1,589,680,230** | **576,766,788** | **3,733,509,598** |

| Levy | | Eff. Rate A | Eff. Rate B | Full Rate | | Estimated Revenue |
|---|---|---|---|---|---|---|
| 2012 | 317 Board Levy | 0.575669 | 0.772402 | 1.000000 | $ | 2,477,117 |
| 2008 | 317 Board Levy | 0.543794 | 0.697410 | 1.000000 | $ | 2,375,643 |
| **TOTAL TAX ESTIMATE:** | | | | | **$** | **4,852,760** |

Estimates are calculated using tax year 2025 rates and valuation

# ATHENS COUNTY BUDGET COMMISSION
# MEMORANDUM

**To:** Athens County Taxing Authorities
**From:** Athens County Budget Commission
**Date:** September 29, 2026
**Subject:** Tax Year 2026 Resolution Accepting Amounts and Rates

The Athens County Budget Commission has approved the tax levies reflected on the enclosed **Resolution Accepting Amounts and Rates**. Due to the timing of the Tax Year 2026 reappraisal and recent legislative changes affecting property tax calculations, the estimated levy revenues shown on the enclosed resolution were calculated using **Tax Year 2025 taxable values and the current tax rates**.

Athens County's Tax Year 2026 abstract was only recently approved. Given the timing of that approval, statutory deadlines, and the additional calculations required to implement recent legislative changes, sufficient time has not been available to calculate the applicable inflationary adjustments and make the related rate adjustments before providing these resolutions to taxing authorities for approval. Accordingly, the amounts shown should be considered **conservative estimates for planning purposes**. Because the applicable statutory changes allow for some inflationary growth with the Tax Year 2026 reappraisal, updated revenue estimates may be higher once the required calculations are completed.

The Ohio Tax Commissioner has extended the deadline for taxing authorities to authorize their necessary tax levies and certify them to the County Auditor to **October 31, 2026**. Extension JE_26-07-0487 (3) Extension JE_26-07-0487 (3) Please approve the enclosed Resolution Accepting Amounts and Rates and return the signed resolution to the Athens County Auditor's Office by that date.

Once the information necessary to complete the Tax Year 2026 calculations is available, the Auditor's Office will calculate the applicable inflationary adjustments and make the required rate adjustments. An **amended Resolution Accepting Amounts and Rates** will be prepared, as necessary, and provided to each affected taxing authority reflecting the updated rates and estimated levy revenues.

**For taxing authorities with a levy expiring this year:** An expiring levy has not been included for the upcoming tax year merely because a renewal, replacement, or other levy question may appear on the November ballot. Because the levy has not yet been approved by the electors, it cannot be included at this time. Following the election and certification of the results, the Budget Commission will reconsider and revise its action as applicable, and an amended Resolution Accepting Amounts and Rates will be provided to reflect any levy approved by the voters.

Thank you for your patience and cooperation as we work through these changes. If you have questions regarding your resolution, please contact the Athens County Auditor's Office.

Sincerely,

**Jill Davidson**
Athens County Auditor
Secretary, Athens County Budget Commission