

ADVISORY 2025-03

July 18, 2025

To: All County Boards of Elections
Board Members, Directors, and Deputy Directors

Re: House Bill 496 Changes to Tax Levy Law

BACKGROUND

This Advisory is to alert boards of elections to changes in the administration of elections resulting from the passage of House Bill 496 ("H.B. 496") of the 135th General Assembly. More specifically, H.B. 496 modifies information a county auditor must certify in the process of submitting a property tax levy to voters, including information appearing on election notices and ballot language. This law applies to elections held after July 18, 2025.¹

SUMMARY

First, Ohio law requires a county auditor to round estimated revenue to the nearest \$1 rather than the nearest \$1,000 when certifying to a taxing authority the estimated annual collections of a proposed levy.² Second, the law requires the estimate, as well as an estimate of tax rates for bond and fixed-sum levies to be calculated based on property valuations appearing on the most recently finalized tax list, instead of the valuations on the current year tax list or an estimated amount calculated by the county auditor.³

Finally, the law requires county auditors to certify the residential/agricultural effective rate of renewed or extended levies based on the last known rate, as opposed to an estimated effective rate that assumes the levy is approved.⁴

Relevant portions of the Questions and Issues Handbook as well as Templates 101, 104, 121, 124, 214, 215, 311, 911 and 918 have been updated to reflect these changes.

If you have any questions concerning this directive, please contact the Secretary of State's elections counsel at 614-728-8789.

Yours in service,



Frank LaRose
Ohio Secretary of State

¹ [Section 3\(A\) of House Bill 496 of the 135th General Assembly.](#)

² [R.C. 5705.03\(B\)\(2\)\(e\); R.C. 5705.212; R.C. 5705.215; R.C. 5748.04](#)

³ [R.C. 133.18; R.C. 5705.03\(B\)\(2\)\(e\); R.C. 5705.195; R.C. 5705.212; R.C. 5705.213; R.C. 5705.215.](#)

⁴ [R.C. 5705.01; R.C. 5705.03\(B\)\(2\)\(c\) and \(3\);](#) with conforming changes in other sections.