

# Certificate of Estimated Property Tax Revenue

DTE 140R  
Rev. 01/26  
R.C. 5705.01, 5705.03

Use this form when a taxing authority certifies a millage rate and requests the revenue produced by that rate.

The county auditor of Lorain County, Ohio, does hereby certify the following:

1. On January 8, 2026, the taxing authority of the Lorain City (political subdivision name) certified a copy of its resolution or ordinance adopted January 5, 2026, requesting the county auditor to certify the current taxable value of the subdivision and the amount of revenue that would be produced by ( 1.700 ) mills, to levy a tax outside the 10-mill limitation for Fire purposes pursuant to Revised Code § 5705.19(I), to be placed on the ballot at the May 5, 2026, election. The levy type is Renewal.
2. The property tax revenue that will be produced by the stated millage, assuming the taxable value of the subdivision remains constant throughout the life of the levy, is calculated to be \$ 1,505,789.
3. The total taxable value of the subdivision used in calculating the estimated property tax revenue is \$ 1,391,507,180.
4. The millage for the requested levy is ( 1.700 ) mills per \$1 of taxable value, which amounts to \$ 34 for each \$100,000 of the county auditor's market value.
5. Applicable only if this form is being completed by a school district with a current expense levy. The amount by which the carry-over balance in the school district's general operating budget from the preceding fiscal year exceeds the school district's general fund expenditures made in the preceding fiscal year, is \$ N/A, and N/A % of those expenditures.

Auditor's signature

Craig Snodgrass / ds

January 21, 2026

Date

## Instructions

1. "Total taxable value" includes the taxable value of all real property in the subdivision as indicated on the tax list most recently certified for collection and estimates of the taxable value of public utility personal property for the first year the levy will be collected as set forth on the worksheets prescribed in conjunction with this form. If the subdivision is located in more than one county, the home county auditor (where the greatest taxable value of the subdivision is located) shall obtain the assistance of the other county auditors to establish the total tax valuation of the subdivision.
2. For purposes of this certification, "subdivision" includes any agency, board, commission or other authority authorized to request a taxing authority to submit a tax levy on its behalf. See R.C. 5705.01(A) & (C).
3. "Levy type" includes the following: (1) additional, (2) renewal, (3) renewal with an increase, (4) renewal with a decrease.
4. In completing Lines 1 and 4 of this form, mills should be identified in whole numbers or fractions thereof, i.e., 5 mills or 5.25 mills, rather than as a fraction of a dollar, i.e., \$0.005. This expression is consistent with the prior practice of identifying mills in whole numbers or fractions thereof per \$1 of valuation.
5. "The county auditor's market value" means the true value in money of real property. R.C. 5705.01(P).
6. For any levy or portion of a levy, an estimate of the levy's annual collections, rounded to the nearest dollar, which shall be calculated assuming that the amount of the tax list of the taxing authority remains throughout the life of the levy the same as the amount of the tax list most recently certified by the county auditor under R.C. 319.28(B). See R.C. 5705.03(B).
7. Line 5 of the form should only be completed if the purpose of the tax is for current expenses or current operating expenses and the resolution is by a city, local, or exempted village school district. Any amounts designated in the school district's resolution for current or future permanent improvement must be excluded in determining the school district's carry-over balance. See R.C. 5705.03(B)(2)(f).
8. Please file this certificate with the subdivision as soon as possible, so the taxing authority can pass a resolution to proceed not later than 90 days before the election.

**Worksheet to Calculate Revenue for Form DTE 140R  
 When a Taxing Authority Certifies a Rate and Requests  
 the Revenue Produced by that Rate for Renewal Levies**

Calculation of Revenue

	<u>Tax Value</u>		<u>Milage Rate</u>			<u>Revenue</u>
1. Class I Real-Res/Ag	\$ 1,018,587,240	X	0.971347	÷	1,000	= \$ 989,402
2. Class II Real-Other	\$ 248,322,870	X	1.226517	÷	1,000	= \$ 304,572
3. Public Utility Personal	\$ 124,597,070	X	1.700000	÷	1,000	= \$ 211,815
4. General Personal	\$ 0	X	0.00	÷	1,000	= \$ 0
5. Personal Property Phase-out Reimbursement Payment						\$ _____
6. Total Revenue						\$ 1,505,789

**Instructions**

**Line 1.** Enter tax valuation of all Class I real property (residential and agricultural property) included on the tax list most recently certified for collection. Enter the existing effective tax rate in mills for Class I. Multiply the tax value times the rate and divide by 1,000 to get tax revenue in dollars.

**Line 2.** Enter tax valuation of all class II real property (all other real property) included on the tax list most recently certified for collection. Enter the existing effective tax rate in mills for Class II. Multiply the tax value times the rate and divide by 1,000 to get tax revenue in dollars.

**Line 3.** Enter the estimated valuation of public utility personal property for the first tax year the levy will be assessed against public utility personal property. To determine the public utility valuation, please refer to the values in the appropriate spreadsheet available at:

[www.tax.ohio.gov/channels/government/services\\_for\\_local\\_govts.stm](http://www.tax.ohio.gov/channels/government/services_for_local_govts.stm)

**Note:** Public utility personal property taxes are assessed at the same time as real property taxes, except, beginning in 2007, telecommunications property. The public utility values in the spreadsheets reflect the shift of telecommunications property to general business property.

Enter the gross tax rate requested in mills. Multiply the tax value times the rate and divide by 1,000 to get tax revenue in dollars.

**Line 4.** Using the estimated values published on the Department of Taxation's Web site at the address provided above, enter the estimated general personal property value for the first general personal property tax year the levy will be collected. (Note: If the first year for which the levy will be assessed against real property is tax year 2008, then the first tax year that levy will be assessed against personal property will be 2009.) Since telecommunications companies are the only general businesses that are still liable for the personal property tax, and then only for tax years 2009 and 2010, only the estimated value of the telecommunications property should be entered on this line. No entries should be made on this line for levies that will first be effective for real property for tax year 2010 or thereafter. Then enter the gross tax rate requested in mills. Multiply the tax value times the rate and divide by 1,000 to get tax revenue in dollars.

**Line 5.** Enter the amount of the reimbursement payment (if any) the subdivision will receive for a qualified renewal levy for the first general personal property tax year the proposed levy will be or would be in effect. (Note: If the first year the proposed levy will be assessed against real property is tax year 2008, then the first year that levy will be assessed against personal property will be 2009.) For personal property tax years 2007-2010, reimbursement amounts for qualifying levies are posted on the Department of Taxation's Web site. For tax years 2011-2017, potential reimbursement amounts will be posted as those tax years are imminent.

**Line 6.** Add the revenue amounts in lines 1 through 5 and enter total here. Place this amount on the line provided in Item 2 on form DTE 140R.