



Department of  
Taxation

Tax Analysis Division  
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January 17, 2019

USPS #9214 7932 9714 9210 1429 22

Carrie CH Bir, Treasurer  
Clinton-Massie Local School District  
2556 Lebanon Rd  
Clarksville, OH 45113

Dear School District Treasurer;

This certification, valid for the **May 7, 2019, primary election**, is in response to your school board's resolution dated January 14, 2019, declaring the necessity to raise annually the additional sum of \$1,155,466 for school district purposes and reducing property tax millage by zero mills. The resolution states that the tax to be considered will be assessed on the taxable income of individuals as defined in division (E)(1)(b) of section 5748.01 of the Ohio Revised Code. The Tax Commissioner has estimated the property tax rate that would have to be imposed in the current year to produce the amount of money specified by the submitted resolution and the income tax rate that would have had to have been in effect for the current year to produce an equivalent amount of money from a school district income tax. The estimated rates including the school district income tax rate rounded to the nearest one fourth of one percent are listed below for Clinton-Massie Local School District.

<b>Estimated school district income tax rate:</b>	<b>0.5263%</b>
<b>Estimated rate rounded for certification to the Board of Elections:</b>	<b>0.50%*</b>
<b>Estimated equivalent property tax millage:</b>	<b>3.95 (2017 valuation)</b>

\* Since this rate is lower than the rate calculated above, your district may receive less money than was requested.

The estimated school district income tax rate reflects projections of economic conditions through tax year 2019 and how those might affect taxable income. Any variations in conditions, whether on statewide or local levels, could alter the actual dollar yield from this income tax rate.

If there are any questions or concerns about this certification, feel free to contact the Tax Analysis Division at (614) 466-3960.

Gregory Siegfried, Tax Program Executive  
GMS/RMHV