



Department of Taxation

*Tax Analysis Division
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January 17, 2018

Todd Mustain, Treasurer
Madison-Plains Local School District
55 Linson Road
London, OH 43140

Dear School District Treasurer;

This certification, valid for **May 8, 2018 primary election**, is in response to your school board's resolution dated January 10, 2018, generating \$1,967,166 in school district income tax (for tax year 2018 as required by law) and reducing property tax millage by 0.00 mills. The resolution states that the tax to be considered will be assessed on the earned income tax base (ORC 5748.01 (E)(1)(b)) as specified in the resolution pursuant to ORC 5748.02(A). The income tax rate, the equivalent property tax millage and the corresponding total effective property tax rate reduction for each class of property are listed below for the Madison-Plains Local School District.

School District Income Tax Rate:	1.2500%
Rate to be Certified to the Board of Elections:	1.25%
Equivalent Property Tax Millage:	5.71 (2016 valuation)
Total Effective Tax Rate Reduction:	
Class I	0.00
Class II	0.00

The school district income tax rate reflects our estimates of economic conditions through tax year 2018 and how those might affect the taxable income at the school district level. Any variations in the conditions, whether on statewide or local levels, could alter the actual dollar yield from this income tax rate.

The total effective tax rate reduction indicates the amount that the property tax millage rate would be reduced beginning in tax year 2018, if such a reduction were proposed. It would first affect your property tax receipts in January 2019. NOTE: If a property tax reduction is placed on the ballot, the school district income tax must be for a continuing time period and limited to the purpose of current expenses.

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 Executive
GMS/msh