



**Department of
Taxation**
Tax Analysis

June 26th, 2025

Anne E. Spence, Treasurer
Tiffin City School District
244 S. Monroe St.
Tiffin, OH 44883

Dear School District Treasurer,

This certification, valid for the **November 4, 2025, election**, is in response to your school board's resolution dated June 23rd, 2025, declaring the necessity to raise annually the additional sum of \$3,193,934 for current operating expenses 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 Tiffin City School District.

Estimated school district income tax rate:	0.7500%
Estimated rate rounded for certification to the Board of Elections:	0.75%
Estimated equivalent property tax millage:	5.91 (2024 valuation)

The estimated school district income tax rate reflects projections of economic conditions through taxable year 2025 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 Tax.Analysis@tax.ohio.gov.

Kenneth P. Frey II, Administrator, Tax Analysis Division

KPF/CKA