

## Instructions for DTE Form 140S-W1, Worksheet to Calculate the Tax Rate for a Substitute Levy in Subsequent Years

Ohio DTE form 140S-W1 is available at the Ohio Department of Taxation's Web site at [tax.state.oh.us](http://tax.state.oh.us). The worksheet is in an Excel format including protected cells containing the formulas necessary to set the rate of a substitute levy in subsequent years. Data entry is permitted only in the shaded cells. The worksheet has been loaded with sample data to provide a demonstration calculation, so you will need to delete the data in the shaded cells before using the worksheet.

You will need the current year's DTE form 93, Abstract of Real Property, and the sum of all other current year taxable value that is not reported on that abstract, i.e., public utility personal property, railroad real property, and, for tax year 2010 only, any remaining telecommunications personal property taxed as general tangible personal property.

### Instructions:

1. In the shaded cells found on lines (rows) 9 through 45 of the Excel spreadsheet, enter the sum of the values that appear on each of the pages of the abstract for the taxing districts that make up the school district into the corresponding cells of the worksheet, e.g., if there are three taxing districts in which a school district has territory, and line 3 in the residential columns of the real property abstract pages for those taxing districts have values of \$5,000,000, \$300,000 and \$500,000, enter \$5,800,000 in cell D13 of the worksheet. (Hint: You may also enter formulas into the appropriate cells on the spreadsheet to create the necessary sums.)
2. Enter the prior year's total value of taxable property that was not reported on the prior year real property abstract in cell C53 of the worksheet, "TOTAL OTHER PY VALUE."
3. Enter the current year's total value of taxable property that is not reported on the current year real property abstract in cell C54 of the worksheet, "TOTAL OTHER CY VALUE."
4. Enter the rate at which the substitute levy was assessed in the prior year in cell C59 of the worksheet, "PY RATE FOR SUBSTITUTE LEVY."
5. After entering the data, the school district's revenue growth for the levy will appear in cell C62 of the worksheet, "CY GROWTH REVENUE," and the current year rate for the substitute levy will appear in cell C65 of the worksheet, "CY RATE FOR SUB LEVY."