



## Ohio Revised Code

### Section 517.19 Tax levy for buildings upon grounds of cemetery - bond issue.

Effective: May 13, 1981

Legislation: House Bill 95 - 114th General Assembly

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Where the township owns a burial place within the grounds of a cemetery association, the board of township trustees may levy a tax, not exceeding five mills on the dollar of the tax duplicate of the township, for the purpose of erecting permanent buildings upon such cemetery grounds.

Such tax, when it has been assessed and collected, shall be paid to the officers of such cemetery association, and shall be applied by them to the erection of such permanent buildings as in their judgment are requisite for the accommodation of the patrons of the cemetery.

In anticipation of such tax, the officers of such cemetery association may issue and sell bonds, to bear interest at a rate not to exceed the rate provided in section 9.95 of the Revised Code.

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