



## Ohio Revised Code

### Section 5705.18 Charter prevails over ten-mill limitation - calculation of tax rate.

Effective: November 4, 1959

Legislation: House Bill 626 - 103rd General Assembly

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Sections 5705.02 and 5705.32 of the Revised Code do not apply to the tax levies of any municipal corporation which, by its charter or amendment thereto, provides for a limitation of the total tax rate which may be levied without a vote of the people for all the purposes of the municipal corporation, or for the current operating expenses thereof. Said charter or charter amendment may also provide for the levying of taxes by said legislative authority in excess of said charter limitation upon approval by the majority of the electors of said municipal corporation voting thereon at a November election.

For the purpose of calculating the ten-mill limitation and the distribution of taxes under section 5705.32 of the Revised Code within such limitation to counties, boards of education, and townships, the tax rate in each such municipal corporation is deemed to be the same as the average rate allowed to such municipal corporation within such limitation, or the fifteen-mill limitation prescribed by law prior to January 1, 1934, for the three years next preceding the year in which a charter provision has originally taken effect, except that:

(A) For the purpose of computing such average rate the annual rate allowed in the year 1933 or in any year prior thereto for the purposes of the next succeeding year shall be taken to be two thirds of the rate actually allowed in each such year for such purposes.

(B) If the rate actually levied by a municipal corporation for current operating expenses within the ten-mill limitation whether pursuant to the provisions of the Revised Code or pursuant to any provision of the charter of such municipal corporation or any ordinance enacted under authority of such a charter, whereby a part of the taxes levied by such corporation are apportioned to the ten-mill limitation is less than such average rate, then the rate actually levied within the ten-mill limitation shall be considered the rate of the municipal corporation for the purpose of calculating said limitation.