



Ohio Revised Code

Section 5705.49 Subdivision's power to tax - limitation.

Effective: [March 27, 2020](#)

Legislation: [House Bill 197 - 133rd General Assembly](#)

Wherever in the Revised Code the taxing authority of any subdivision is authorized to levy taxes on the taxable property within a subdivision, or, in the case of a qualifying library levy, within a library district or association library district, such authority shall extend only to the levy of taxes on the taxable real and public utility property listed on general tax lists and duplicates provided for by section 319.28 of the Revised Code. Where the amount of indebtedness of any subdivision is limited by law with reference to the tax valuation or aggregate value of the property on the tax list and duplicate of such subdivision, such limitation shall be measured by the property listed on such general tax lists and duplicates in such subdivision.
