



Ohio Revised Code

Section 703.371 Taxes and special assessments.

Effective: April 30, 2024

Legislation: House Bill 101

(A) All taxes and special assessments levied by the legislative authority of the dissolved village, including taxes levied in accordance with Chapters 718. and 5745. of the Revised Code, shall continue to be collected after the date the dissolution is effective to the extent that the receiver-trustee determines that the revenue is needed to pay the outstanding debts, obligations, and liabilities of the village and may lawfully be used for that purpose.

During the transition period, the receiver-trustee shall administer and receive payments or settlements of such taxes and special assessments. After the transition period, the fiscal officer of the township that assumed the most dissolved village territory shall administer and receive payments or settlements of such taxes and special assessments.

Except as provided in division (G) of this section, revenue from taxes and special assessments levied by the legislative authority of the dissolved village shall be used solely to pay the outstanding debts, obligations, and liabilities of the village.

(B) A property tax or special assessment levied by the legislative authority of a dissolved village that is not needed to pay the outstanding debts, obligations, and liabilities of the village or that cannot lawfully be used for that purpose shall not be levied after the tax year that includes the date the dissolution is effective. Within thirty days after that date, the receiver-trustee or township fiscal officer that administers the tax or assessment shall send notice to the county auditor and each other member of the county budget commission of each county in which the territory of the village is located identifying each property tax levy and special assessment subject to this division and specifying the date the dissolution is effective.

(C) A property tax or special assessment levied and collected in accordance with division (A) of this section after the tax year that includes the date the dissolution is effective shall not be levied after the tax year that includes the date that all outstanding debts, obligations, and liabilities of the dissolved village are paid in full. Within thirty days after that date, the receiver-trustee or township fiscal



officer that administers the tax or assessment shall send notice to the county auditor and each other member of the county budget commission of each county in which the tax or assessment is levied identifying each property tax levy and special assessment subject to this division and specifying the date that all outstanding debts, obligations, and liabilities of the village were paid in full.

(D) A tax levied by the legislative authority of a dissolved village in accordance with Chapter 718. or 5745. of the Revised Code that is not needed to pay the outstanding debts, obligations, and liabilities of the village or that cannot be used for such purposes shall not be levied in any taxable year beginning on or after the date that the dissolution is effective. Within thirty days after that date, the receiver-trustee or township fiscal officer that administers the tax shall send notice to the tax commissioner identifying each tax subject to this division and specifying the date the dissolution is effective.

(E) A tax levied in accordance with Chapter 718. or 5745. of the Revised Code and collected in accordance with division (A) of this section after the date the dissolution is effective shall not be levied in any taxable year beginning on or after the date that all outstanding debts, obligations, and liabilities of the dissolved village are paid in full. Within thirty days after that date, the receiver-trustee or the fiscal officer that administers the tax shall immediately send notice to the tax commissioner identifying each tax subject to this division and specifying the date that all outstanding debts, obligations, and liabilities of the village were paid in full.

(F) Refunds of illegal, erroneous, or excessive payments of taxes levied by the legislative authority of a dissolved village in accordance with Chapter 718. and 5745. of the Revised Code are "outstanding debts, obligations, and liabilities of the village" for purposes of this section. During the transition period, the receiver-trustee shall estimate the total amount of refunds that are expected to be requested and approved in accordance with section 718.19, 718.91, and 5745.11 of the Revised Code from the date the dissolution is effective until the first day of the fourth year following the last taxable year in which a tax is levied under division (E) of this section.

The receiver-trustee shall deposit, out of amounts collected under this division, an amount equal to one hundred ten per cent of the estimate to a separate fund to be used only for tax refunds under sections 718.19, 718.91, and 5745.11 of the Revised Code. The fund shall be administered by the fiscal officer that administers the taxes.



On the first day of the fourth year following the last taxable year in which a tax is levied under division (E) of this section, the fund shall be extinguished and any remaining balance shall be distributed among the townships into which the village was dissolved and used in accordance with division (G) of this section. Notwithstanding anything in the Revised Code to the contrary, no requests or applications for refund may be submitted or approved in accordance with section 718.19, 718.91, or 5745.11 of the Revised Code after the date the fund is extinguished under this division.

(G) All revenue from taxes and special assessments levied by the legislative authority of a dissolved village that is either not used to pay the outstanding debts, obligations, and liabilities of the village or that cannot be used for that purpose shall be remitted to the township or townships into which the village is dissolved. If more than one township is to receive the remaining revenue, the revenue shall be divided among the townships in proportion to the amount of territory that each township has within the former boundaries of the dissolved village as compared to the total territory within the former boundaries of the dissolved village.

Revenue received by a township under this division shall be deposited into the general fund of the township. The township or townships may use revenue received under this division for any lawful purpose so long as that purpose directly or indirectly benefits the territory of the dissolved village.

(H) Resolutions related to property taxes levied by the board of trustees of a township shall apply to all taxable property within the former village territory dissolved into the township on and after the first day of the first taxable year in which, pursuant to divisions (B) and (C) of this section, no property taxes are levied on that property by the legislative authority of the dissolved village. This division applies only to resolutions related to property taxes that are levied on all taxable property within the township or all taxable property within the unincorporated territory of the township. Resolutions related to property taxes levied within a portion of the township or a portion of the township's unincorporated territory shall not apply to the territory of the dissolved village unless such resolutions are amended to include such territory.

(I) This section does not apply to taxes or assessments levied within all or part of the territory of a dissolved village by a taxing authority other than the legislative authority of the dissolved village or a board of township trustees. The levy and collection of such taxes and assessments shall continue



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unimpeded by the dissolution of the village and the revenue derived therefrom shall be used for the purposes described in the ordinance or resolution that levies the tax or assessment.