



Ohio Revised Code

Section 705.17 Annual tax ordinance.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

An annual tax ordinance to determine the amount of the tax levy shall be prepared by the mayor, the chairman of the commission, or the city manager, as the case may be, under the direction of the legislative authority. For the purpose of preparing such ordinances such officer shall require from the head of each office or department for which appropriations are made, a detailed statement, upon uniform blanks furnished by such officer, of the expenses of such office or department for the previous years and the estimated expense for the next year. The tax ordinance prepared by such officer shall set forth in detail the probable revenues of the municipal corporation from every source, in such form as to indicate the means by which it is proposed to provide for the estimated expenditures set forth in such ordinance, and shall also include detailed statements of the contemplated expenditures of the municipal corporation and of each office, department, and functional division thereof. After the tax ordinance is prepared by such officer, opportunity shall be given, after at least one week's notice, for public hearings thereon. The ordinance shall then be submitted to the legislative authority and by it to the county budget commission which shall fix the total maximum tax levy permitted to the municipal corporation for the ensuing year. The legislative authority shall then fix the actual tax levy for the ensuing year, but such levy shall not be higher than the estimate submitted by such officer or exceed the limit fixed by the county budget commission. Such levy shall not be higher than the maximum provided for by law.
