



Ohio Revised Code

Section 1545.21 Tax levy for use of district - submission to electors - bonds.

Effective: April 9, 2025

Legislation: House Bill 496 - 135th General Assembly

(A) The board of park commissioners, by resolution, may submit to the electors of the park district the question of levying taxes for the use of the district. The resolution shall declare the necessity of levying such taxes, shall specify the purpose for which such taxes shall be used, the annual rate proposed, and the number of consecutive years the rate shall be levied. Such resolution shall be forthwith certified to the board of elections in each county in which any part of such district is located, not later than the ninetieth day before the day of the election, and the question of the levy of taxes as provided in such resolution shall be submitted to the electors of the district at a special election to be held on whichever of the following occurs first:

(1) The day of the next general election;

(2) The first Tuesday after the first Monday in May in any calendar year, except that if a presidential primary election is held in that calendar year, then the day of that election.

A resolution to renew, renew and increase, or renew and decrease any existing levy shall not be placed on the ballot unless the question is submitted at the general election held during the last year the tax to be renewed may be extended on the tax list, or at any election described in division (A)(1) or (2) of this section in the ensuing year. Such a resolution may specify that the renewal, increase, or decrease of the existing levy shall be extended on the tax list for the tax year specified in the resolution, which may be the last year the existing levy may be extended on the list for the ensuing year. If the renewal, increase, or decrease is to be extended on the tax list for the last tax year the existing levy would otherwise be extended, the existing levy shall not be extended on the tax list for that last year unless the question of the renewal, increase, or decrease is not approved by a majority of electors voting on the question, in which case the existing levy shall be extended on the tax list for that last year.

Except as otherwise prescribed in division (B) of this section, the ballot shall set forth the purpose for which the taxes shall be levied, the levy's estimated annual collections, the annual rate of levy,



expressed in mills for each dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's appraised value, and the number of years of such levy. If the tax is to be placed on the current tax list, the form of the ballot shall state that the tax will be levied in the current tax year and shall indicate the first calendar year the tax will be due.

(B)(1) If the resolution of the board of park commissioners provides that an existing levy will be renewed, increased, or decreased upon the passage of the ballot question, the form of the ballot shall be the same as prescribed for such levies in divisions (B) and (C) of section 5705.25 of the Revised Code.

(2) If the resolution of the board of park commissioners provides that an existing levy will be canceled upon the passage of the new levy, the board shall request that the county auditor, in addition to the information the auditor is required to certify under section 5705.03 of the Revised Code, certify the effective rate of the existing levy. In such an instance, the ballot must include a statement that: "an existing levy of ____ mills (stating the original levy millage) for each \$1 of taxable value, which amounts to \$____ (effective rate) for each \$100,000 of the county auditor's appraised value, having ____ years remaining, will be canceled and replaced upon the passage of this levy." In such case, the ballot may refer to the new levy as a "replacement levy" if the new millage does not exceed the original millage of the levy being canceled or as a "replacement and additional levy" if the new millage exceeds the original millage of the levy being canceled.

(C) If a majority of the electors voting upon the question of such levy vote in favor thereof, such taxes shall be levied and shall be in addition to the taxes authorized by section 1545.20 of the Revised Code, and all other taxes authorized by law. The rate submitted to the electors at any one time shall not exceed two mills annually upon each dollar of taxable value unless the purpose of the levy includes providing operating revenues for one of Ohio's major metropolitan zoos, as defined in section 4503.74 of the Revised Code, in which case the rate shall not exceed three mills annually upon each dollar of taxable value. When a tax levy has been authorized as provided in this section or in section 1545.041 of the Revised Code, the board of park commissioners may issue bonds pursuant to section 133.24 of the Revised Code in anticipation of the collection of such levy, provided that such bonds shall be issued only for the purpose of acquiring and improving lands. Such levy, when collected, shall be applied in payment of the bonds so issued and the interest thereon. The amount of bonds so issued and outstanding at any time shall not exceed one per cent of the total taxable value in



such district. Such bonds shall bear interest at a rate not to exceed the rate determined as provided in section 9.95 of the Revised Code.

(D) As used in this section, "the county auditor's appraised value" and "effective rate" have the same meanings as in section 5705.01 of the Revised Code.