



Ohio Revised Code

Section 345.01 Soldiers' memorial tax levy - resolution.

Effective: January 1, 2026

Legislation: House Bill 96

(A) As used in this chapter, "the county auditor's market value" has the same meaning as in section 5705.01 of the Revised Code.

(B) The taxing authority of any municipal corporation, township, or county, at any time not less than one hundred days prior to a general election in any year, by a vote of two-thirds of all members of the taxing authority, may, and upon presentation to the clerk or fiscal officer, as the case may be, of the taxing authority of a petition signed by not less than two per cent of the electors of the political subdivision, as shown at the preceding general election held in the subdivision, shall, declare by resolution that the amount of taxes which may be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the necessary requirements of the subdivision, and that it is necessary to levy taxes in excess of the limitation for either or both of the following purposes:

- (1) For purchasing a site, and for erecting, equipping, and furnishing, or for establishing a memorial to commemorate the services of all members and veterans of the armed forces of the United States;
- (2) For the operation and maintenance of a memorial, and for the functions related to it.

The resolution shall be confined to the purposes set forth in this section, and shall specify the amount of increase in rate which it is necessary to levy, expressed both in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's market value, the purpose of the rate increase, and the number of years during which the increase shall be in effect. The increase may include a levy upon the tax duplicate of the current year. The number of years shall be any number not exceeding ten. The question of an increase in tax rate under divisions (B)(1) and (2) of this section may be submitted to the electors on one ballot.

The total tax for the purposes included in this section shall not, in any year, exceed one mill of each dollar of taxable value.



AUTHENTICATED,
OHIO LEGISLATIVE SERVICE
COMMISSION
DOCUMENT #419918

The resolution shall go into immediate effect upon its passage, and no publication of the resolution, other than that provided for in the notice of election, shall be necessary.