



Ohio Revised Code

Section 345.03 Tax levy resolution certified to board of elections - notice of election.

Effective: January 1, 2026

Legislation: House Bill 96

A copy of any resolution adopted under section 345.01 of the Revised Code shall be certified within five days by the taxing authority and not later than four p.m. of the ninetieth day before the day of the election, to the county board of elections, and such board shall submit the proposal to the electors of the subdivision at the succeeding general election. The board shall make the necessary arrangements for the submission of such question to the electors of the subdivision, and the election shall be conducted, canvassed, and certified in like manner as regular elections in such subdivision.

Notice of the election shall be published once not less than two weeks prior to such election using at least one of the following methods:

- (A) In the print or digital edition of a newspaper of general circulation within the county;
- (B) On the official public notice web site established under section 125.182 of the Revised Code;
- (C) On the web site and social media account of the county.

The notice shall set out the purpose of the proposed increase in rate, the levy's estimated annual collections, the amount of the increase expressed in dollars for each one hundred thousand dollars of the county auditor's market value as well as in mills for each one dollar of taxable value, the number of years during which such increase will be in effect, and the time and place of holding such election.
