



## Ohio Revised Code

### Section 5705.01 Tax levy law definitions.

Effective: [March 20, 2026](#)

Legislation: [House Bill 129](#)

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As used in this chapter:

(A) "Subdivision" means any county; municipal corporation; township; township police district; joint police district; township fire district; joint fire district; joint ambulance district; joint emergency medical services district; fire and ambulance district; joint recreation district; township waste disposal district; township road district; community college district; technical college district; detention facility district; a district organized under section 2151.65 of the Revised Code; a combined district organized under sections 2152.41 and 2151.65 of the Revised Code; a joint-county alcohol, drug addiction, and mental health service district; a drainage improvement district created under section 6131.52 of the Revised Code; a lake facilities authority created under Chapter 353. of the Revised Code; a union cemetery district; a county school financing district; a city, local, exempted village, cooperative education, joint vocational school district; a regional student education district created under section 3313.83 of the Revised Code; or a career-technical cooperative education district created under section 3313.831 of the Revised Code.

(B) "Municipal corporation" means all municipal corporations, including those that have adopted a charter under Article XVIII, Ohio Constitution.

(C) "Taxing authority" or "bond issuing authority" means any of the following:

(1) In the case of any county, the board of county commissioners; in the case of a municipal corporation, the council or other legislative authority of the municipal corporation; in the case of a city, local, exempted village, cooperative education, or joint vocational school district, the board of education; in the case of a community college district, the board of trustees of the district; in the case of a technical college district, the board of trustees of the district; in the case of a detention facility district, a district organized under section 2151.65 of the Revised Code, or a combined district organized under sections 2152.41 and 2151.65 of the Revised Code, the joint board of county commissioners of the district; in the case of a township, the board of township trustees; in the case of



a joint police district, the joint police district board; in the case of a joint fire district, the board of fire district trustees; in the case of a joint recreation district, the joint recreation district board of trustees; in the case of a joint-county alcohol, drug addiction, and mental health service district, the district's board of alcohol, drug addiction, and mental health services; in the case of a joint ambulance district or a fire and ambulance district, the board of trustees of the district; in the case of a union cemetery district, the legislative authority of the municipal corporation and the board of township trustees, acting jointly as described in section 759.341 of the Revised Code; in the case of a drainage improvement district, the board of county commissioners of the county in which the drainage district is located; in the case of a lake facilities authority, the board of directors; in the case of a joint emergency medical services district, the joint board of county commissioners of all counties in which all or any part of the district lies; and in the case of a township police district, a township fire district, a township road district, or a township waste disposal district, the board of township trustees of the township in which the district is located.

(2) The educational service center governing board that serves as the taxing authority of a county school financing district as provided in section 3311.50 of the Revised Code, the board of directors of a regional student education district created under section 3313.83 of the Revised Code, and the board of directors of a career-technical cooperative education district created under section 3313.831 of the Revised Code.

(3) The governing body responsible for levying a tax for any taxing unit for which a taxing authority is not defined pursuant to division (C)(1) or (2) of this section.

(D) "Fiscal officer" in the case of a county, means the county auditor; in the case of a municipal corporation, the city auditor or village clerk, or an officer who, by virtue of the charter, has the duties and functions of the city auditor or village clerk, except that in the case of a municipal university the board of directors of which have assumed, in the manner provided by law, the custody and control of the funds of the university, the chief accounting officer of the university shall perform, with respect to the funds, the duties vested in the fiscal officer of the subdivision by sections 5705.41 and 5705.44 of the Revised Code; in the case of a school district, the treasurer of the board of education; in the case of a county school financing district, the treasurer of the educational service center governing board that serves as the taxing authority; in the case of a township, the township fiscal officer; in the case of a joint police district, the treasurer of the district; in the case of a joint fire district, the clerk



of the board of fire district trustees; in the case of a joint ambulance district, the clerk of the board of trustees of the district; in the case of a joint emergency medical services district, the person appointed as fiscal officer pursuant to division (D) of section 307.053 of the Revised Code; in the case of a fire and ambulance district, the person appointed as fiscal officer pursuant to division (B) of section 505.375 of the Revised Code; in the case of a joint recreation district, the person designated pursuant to section 755.15 of the Revised Code; in the case of a union cemetery district, the clerk of the municipal corporation designated in section 759.34 of the Revised Code; in the case of a children's home district, educational service center, general health district, joint-county alcohol, drug addiction, and mental health service district, county library district, detention facility district, district organized under section 2151.65 of the Revised Code, a combined district organized under sections 2152.41 and 2151.65 of the Revised Code, or a metropolitan park district for which no treasurer has been appointed pursuant to section 1545.07 of the Revised Code, the county auditor of the county designated by law to act as the auditor of the district; in the case of a metropolitan park district which has appointed a treasurer pursuant to section 1545.07 of the Revised Code, that treasurer; in the case of a drainage improvement district, the auditor of the county in which the drainage improvement district is located; in the case of a lake facilities authority, the fiscal officer designated under section 353.02 of the Revised Code; in the case of a regional student education district, the fiscal officer appointed pursuant to section 3313.83 of the Revised Code; in the case of a career-technical cooperative education district, the fiscal officer appointed pursuant to section 3313.831 of the Revised Code; and in all other cases, the officer responsible for keeping the appropriation accounts and drawing warrants for the expenditure of the moneys of the district or taxing unit.

(E) "Permanent improvement" or "improvement" means any property, asset, or improvement with an estimated life or usefulness of five years or more, including land and interests therein, and reconstructions, enlargements, and extensions thereof having an estimated life or usefulness of five years or more.

(F) "Current operating expenses" and "current expenses" mean the lawful expenditures of a subdivision, except those for permanent improvements, and except payments for interest, sinking fund, and retirement of bonds, notes, and certificates of indebtedness of the subdivision.

(G) "Debt charges" means interest, sinking fund, and retirement charges on bonds, notes, or certificates of indebtedness.



(H) "Taxing unit" means any subdivision or other governmental district having authority to levy taxes on the property in the district or issue bonds that constitute a charge against the property of the district, including conservancy districts, metropolitan park districts, sanitary districts, road districts, and other districts.

(I) "District authority" means any board of directors, trustees, commissioners, or other officers controlling a district institution or activity that derives its income or funds from two or more subdivisions, such as the educational service center, the trustees of district children's homes, the district board of health, a joint-county alcohol, drug addiction, and mental health service district's board of alcohol, drug addiction, and mental health services, detention facility districts, a joint recreation district board of trustees, districts organized under section 2151.65 of the Revised Code, combined districts organized under sections 2152.41 and 2151.65 of the Revised Code, and other such boards.

(J) "Tax list" and "tax duplicate" mean the general tax lists and duplicates prescribed by sections 319.28 and 319.29 of the Revised Code.

(K) "Property" as applied to a tax levy means taxable property listed on general tax lists and duplicates.

(L) "Association library district" means a territory, the boundaries of which are defined by the state library board pursuant to division (I) of section 3375.01 of the Revised Code, in which a library association or private corporation maintains a free public library.

(M) "Library district" means a territory, the boundaries of which are defined by the state library board pursuant to section 3375.01 of the Revised Code, in which the board of trustees of a county, municipal corporation, school district, or township public library maintains a free public library.

(N) "Qualifying library levy" means either of the following:

(1) A levy for the support of a library association or private corporation that has an association library district with boundaries that are not identical to those of a subdivision;



(2) A levy proposed under section 5705.23 of the Revised Code for the support of the board of trustees of a public library that has a library district with boundaries that are not identical to those of a subdivision.

(O) "School library district" means a school district in which a free public library has been established that is under the control and management of a board of library trustees as provided in section 3375.15 of the Revised Code.

(P) "The county auditor's market value" means the true value in money of real property.

(Q)(1) "Effective rate" means one of the following:

(a) For a levy that is the renewal of an existing levy or an existing levy extended to additional territory, the effective tax rate of the levy on class one property, as most recently determined by the county auditor under section 323.08 of the Revised Code;

(b) For a levy that is the increase of an existing levy, the effective tax rate of the portion of the levy equal to the rate of the existing levy on class one property, as most recently determined by the county auditor under section 323.08 of the Revised Code, plus the rate of the additional portion of the levy;

(c) For a levy that is the decrease of an existing levy, the effective tax rate of the levy on class one property, as most recently determined by the county auditor under section 323.08 of the Revised Code, and as proportionately reduced to account for the decrease pursuant to rules adopted by the tax commissioner.

(2) As used in division (Q)(1) of this section:

(a) "Effective tax rate" has the same meaning in section 323.08 of the Revised Code.

(b) "Class one property" means real property classified as residential or agricultural under section 5713.041 of the Revised Code.



(R) "Qualifying subdivision" means a taxing unit, created by one or more member authorities, with a taxing authority or any other governing authority the majority of the members of which are not required to be elected local officials.

(S) "Elected local official" means a member of a board of township trustees, a board of county commissioners, a legislative authority of a municipal corporation, a board of education of a city, local, or exempted village school district, or an educational service center governing board, or any other township, county, or municipal official serving in an elected office.

(T) "Member authority" means the board of commissioners of a county, the board of trustees of a township, the legislative authority of a municipal corporation, the board of education of a city, local, or exempted village school district, or the educational service center governing board that either created or joined a qualifying subdivision and remains a member thereof or has territory therein.

(U) "Disaster declaration" means a declaration issued by the president of the United States or the governor that an emergency exists.

(V) "Disaster period" means the period that begins on a date on which a disaster declaration is issued through the date that is two years following the day that the disaster declaration expires or is rescinded.