



Ohio Revised Code

Section 5705.03 Authorization to levy taxes - collection.

Effective: [March 20, 2026](#)

Legislation: [House Bill 129](#)

(A) The taxing authority of each subdivision may levy taxes annually, subject to the limitations of sections 5705.01 to 5705.47 of the Revised Code, on the real and personal property within the subdivision for the purpose of paying the current operating expenses of the subdivision and acquiring or constructing permanent improvements. The taxing authority of each subdivision and taxing unit shall, subject to the limitations of such sections, levy such taxes annually as are necessary to pay the interest and sinking fund on and retire at maturity the bonds, notes, and certificates of indebtedness of such subdivision and taxing unit, including levies in anticipation of which the subdivision or taxing unit has incurred indebtedness.

(B)(1) When a taxing authority determines that it is necessary to levy a tax outside the ten-mill limitation for any purpose authorized by the Revised Code, the taxing authority shall certify to the county auditor a resolution or ordinance requesting that the county auditor certify to the taxing authority the amounts described in division (B)(2)(a) of this section. The resolution or ordinance shall state all of the following:

- (a) The proposed rate of the tax, expressed in mills for each one dollar of taxable value, or the dollar amount of revenue to be generated by the proposed tax;
- (b) The purpose of the tax;
- (c) Whether the tax is an additional levy, a renewal of an existing tax, a renewal of an existing tax with an increase or a decrease, a reduction or decrease of an existing tax, or an extension of an existing tax to additional territory;
- (d) The section of the Revised Code authorizing submission of the question of the tax;
- (e) The term of years of the tax or if the tax is for a continuing period of time;



- (f) That the tax is to be levied upon the entire territory of the subdivision or, if authorized by the Revised Code, a description of the portion of the territory of the subdivision in which the tax is to be levied;
- (g) The date of the election at which the question of the tax shall appear on the ballot;
- (h) That the ballot measure shall be submitted to the entire territory of the subdivision or, if authorized by the Revised Code, a description of the portion of the territory of the subdivision to which the ballot measure shall be submitted;
- (i) The tax year in which the tax will first be levied and the calendar year in which the tax will first be collected;
- (j) Each such county in which the subdivision has territory.

The board of education of a city, local, or exempted village school district may also designate, in a resolution adopted under division (B)(1) of this section, an amount of the district's carry-over balance from the proceeding fiscal year, based on the most recent certification made by the district under section 5705.36 of the Revised Code, as reserved for expenditure on current or future permanent improvements within the following three years.

(2)(a) Upon receipt of a resolution or ordinance certified under division (B)(1) of this section, the county auditor shall certify to the taxing authority each of the following, as applicable to that levy:

- (i) The total current tax valuation of the subdivision.
- (ii) The number of mills for each one dollar of taxable value that is required to generate a specified amount of revenue.
- (iii) Either of the following:
 - (I) If the levy is to renew, renew and increase, renew and decrease, reduce or decrease, or extend to additional territory an existing levy that is subject to reduction under section 319.301 of the Revised



Code, the levy's effective rate, expressed in dollars, rounded to the nearest dollar, for each one hundred thousand dollars of the county auditor's market value;

(II) For all other levies, the levy's rate, described in division (B)(2)(a)(ii) or (iv) of this section, expressed in dollars, rounded to the nearest dollar, for each one hundred thousand dollars of the county auditor's market value.

(iv) The dollar amount of revenue, rounded to the nearest dollar, that would be generated by a specified number of mills for each one dollar of taxable value.

(v) For any levy or portion of a levy except a levy or portion of a levy to pay debt charges, an estimate of the levy's annual collections, rounded to the nearest dollar, which shall be calculated assuming that the amount of the tax list of the taxing authority remains throughout the life of the levy the same as the amount of the tax list most recently certified by the auditor under division (A) of section 319.28 of the Revised Code.

(vi) If the purpose of the tax is for current expenses or current operating expenses and the resolution is certified by a city, local, or exempted village school district, the amount by which the carry-over balance in the district's general operating budget from the preceding fiscal year exceeds the district's general fund expenditures made in the preceding fiscal year, expressed both in dollars and as a percentage of those expenditures. This amount and percentage shall be determined on the basis of the most recent certification made by the district to the county budget commission under section 5705.36 of the Revised Code. The auditor shall exclude any amount designated under division (B)(1) of this section for current or future permanent improvements in determining the district's carry-over balance for the purpose of this computation.

If a subdivision is located in more than one county, the county auditor shall obtain from the county auditor of each other county in which the subdivision is located the current tax valuation for the portion of the subdivision in that county. The county auditor shall issue the certification to the taxing authority within ten days after receiving the taxing authority's resolution or ordinance requesting it.

(b) If a school district proposes to levy a tax under section 5705.194 of the Revised Code on the basis that some or all of the territory of district is covered by a disaster declaration during the disaster



period, the district shall certify to the director of education and workforce the resolution the district adopted under division (B)(1) of this section and a copy of the applicable disaster declaration with a request that the director approve the proposed tax. The director shall certify to the district its approval or disapproval within fifteen days after receiving the resolution. The director shall only approve the tax if the director finds that a disaster period exists for all or part of the district's territory on the date the district adopted the resolution under division (B)(1) of this section and the district has been impacted by the emergency described in the disaster declaration.

(3) Upon receiving the certification from the county auditor under division (B)(2)(a) of this section and, if required, the certification from the director of education and workforce under division (B)(2)(b) of this section, unless the percentage certified under division (B)(2)(a)(vi) of this section is one hundred per cent or more, except in the case of a renewal levy, the taxing authority may adopt a resolution or ordinance stating the rate of the tax levy, expressed in mills for each one dollar of taxable value and the rate or effective rate, as applicable, in dollars for each one hundred thousand dollars of the county auditor's market value, as estimated by the county auditor, and that the taxing authority will proceed with the submission of the question of the tax to electors. The taxing authority shall certify this resolution or ordinance, a copy of the county auditor's and director of education and workforce's certifications, a copy of any applicable disaster declaration, and the resolution or ordinance the taxing authority adopted under division (B)(1) of this section to the proper county board of elections in the manner and within the time prescribed by the section of the Revised Code governing submission of the question. The county board of elections shall not submit the question of the tax to electors unless a copy of those certifications and, if applicable, disaster declaration accompanies the resolutions or ordinances the taxing authority certifies to the board. Before requesting a taxing authority to submit a tax levy, any agency or authority authorized to make that request shall first request the certification from the county auditor provided under this section.

(4) This division is supplemental to, and not in derogation of, any similar requirement governing the certification by the county auditor of the tax valuation of a subdivision or necessary tax rates for the purposes of the submission of the question of a tax in excess of the ten-mill limitation, including section 133.18 of the Revised Code.

(C) All taxes levied on property shall be extended on the tax list and duplicate by the county auditor of the county in which the property is located, and shall be collected by the county treasurer of such



county in the same manner and under the same laws and rules as are prescribed for the assessment and collection of county taxes. The proceeds of any tax levied by or for any subdivision when received by its fiscal officer shall be deposited in its treasury to the credit of the appropriate fund.