



Ohio Revised Code

Section 5705.222 Additional levy for county developmental disabilities programs.

Effective: September 30, 2025

Legislation: House Bill 96

(A) At any time the board of county commissioners of any county by a majority vote of the full membership may declare by resolution and certify to the board of elections of the county that the amount of taxes which may be raised within the ten-mill limitation by levies on the current tax duplicate will be insufficient to provide the necessary requirements of the county board of developmental disabilities established pursuant to Chapter 5126. of the Revised Code and that it is necessary to levy a tax in excess of such limitation for the operation of community programs and services authorized by county boards of developmental disabilities, for the acquisition, construction, renovation, financing, maintenance, and operation of developmental disabilities facilities, or for both of such purposes.

The resolution shall conform to section 5705.19 of the Revised Code, except that the increased rate may be in effect for any number of years not exceeding ten or for a continuing period of time.

The resolution shall be certified and submitted in the manner provided in section 5705.25 of the Revised Code, except that it may be placed on the ballot in any election, and shall be certified to the board of elections not less than ninety days before the election at which it will be voted upon.

If the majority of the electors voting on a levy for the support of the programs and services of the county board of developmental disabilities vote in favor of the levy, the board of county commissioners may levy a tax within the county at the additional rate outside the ten-mill limitation during the specified or continuing period, for the purpose stated in the resolution.

The county board of developmental disabilities, within its budget and with the approval of the board of county commissioners through annual appropriations, shall use the proceeds of a levy approved under this section or division (L) of section 5705.19 of the Revised Code solely for the purposes authorized by that section or division.



A board of county commissioners that levies a tax under this section or for the purpose authorized by division (L) of section 5705.19 of the Revised Code, by a majority vote of the full membership, may adopt a resolution to renew such a levy, or renew two or more such levies as a single ballot question, in the manner provided by section 5705.25 of the Revised Code for the renewal of existing levies. The purpose of the renewal levy may be for any of the purposes authorized for a levy imposed under this section or division (L) of section 5705.19 of the Revised Code. The term of the renewal levy may be for any number of years not exceeding ten or for a continuing period of time.

(B) When electors have approved a tax levy under this section, the county commissioners may anticipate a fraction of the proceeds of the levy and issue anticipation notes in accordance with section 5705.191 or 5705.193 of the Revised Code.

(C) The county auditor, upon receipt of a resolution from the county board of developmental disabilities, shall establish a capital improvements account or a reserve balance account, or both, as specified in the resolution. The capital improvements account shall be a contingency account for the necessary acquisition, replacement, renovation, or construction of facilities and movable and fixed equipment. Upon the request of the county board of developmental disabilities, moneys not needed to pay for current expenses may be appropriated to this account, in amounts such that this account does not exceed twenty-five per cent of the replacement value of all capital facilities and equipment currently used by the county board of developmental disabilities for developmental disabilities programs and services. Other moneys available for current capital expenses from federal, state, or local sources may also be appropriated to this account.

The reserve balance account shall contain those moneys that are not needed to pay for current operating expenses and not deposited in the capital improvements account but that will be needed to pay for operating expenses in the future. Upon the request of a county board of developmental disabilities, the board of county commissioners may appropriate county funds, including funds from federal and state sources, to the reserve balance account.

The total balance in a reserve balance account shall not exceed forty per cent of the county board of developmental disabilities' expenditures for all services in the preceding calendar year.