



## Ohio Revised Code

### Section 5705.24 County tax levy for support of children services.

Effective: July 2, 2010

Legislation: House Bill 48 - 128th General Assembly

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The board of county commissioners of any county, at any time and in any year, after providing the normal and customary percentage of the total general fund appropriations for the support of children services and the care and placement of children, by vote of two-thirds of all the members of said board may 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 support of such children services, and that it is necessary to levy a tax in excess of the ten-mill limitation to supplement such general fund appropriations for such purpose. Taxes collected from a levy imposed under this section may be expended for any operating or capital improvement expenditure necessary for the support of children services and the care and placement of children.

Such resolution shall conform to the requirements of section 5705.19 of the Revised Code, except that the levy may be for any number of years not exceeding ten. The resolution shall be certified to the board of elections not less than ninety days before the general, primary, or special election upon which it will be voted, and be submitted in the manner provided in section 5705.25 of the Revised Code, except that it may be placed on the ballot in any such election.

If the majority of the electors voting on a levy to supplement general fund appropriations for the support of children services and the care and placement of children vote in favor thereof, the board may levy a tax within such county at the additional rate outside the ten-mill limitation during the period and for the purpose stated in the resolution or at any less rate or for any of the said years.

After the approval of such levy and prior to the time when the first tax collection from such levy can be made, the board of county commissioners may anticipate a fraction of the proceeds of such levy and issue anticipation notes in a principal amount not to exceed fifty per cent of the total estimated proceeds of the levy throughout its life.

Such notes shall be issued as provided in section 133.24 of the Revised Code, shall have principal payments during each year after the year of their issuance over a period not exceeding the life of the



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levy, and may have a principal payment in the year of their issuance.