



## Ohio Revised Code

### Section 5705.311 Application of levy to annexed territory.

Effective: January 9, 1961

Legislation: House Bill 1 - 104th General Assembly

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During any tax year or years within which any territory annexed to a city or a village is not a part of the city school district or a school district of which such village is a part, the minimum levy for such city or village under section 5705.31 of the Revised Code shall not be diminished except that in such annexed territory and only during said tax year or years, and in order to preserve the minimum levies of overlapping subdivisions under said section so that the full amount of taxes within the ten-mill limitation may be levied to the extent possible, the minimum levy of said city or village shall be the lowest of the following amounts: an amount which when added to the minimum levies of the other overlapping subdivisions equals ten mills, or an amount equal to the minimum levy of such city or village, or an amount equal to the minimum levy theretofore made in said area for township or municipal purposes.

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