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COMMISSION
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# Ohio Revised Code

## Section 5705.55 Resolution regarding tax levy in excess of limitation by board of lake facilities authority.

Effective: January 1, 2026
Legislation: House Bill 96 - 136th General Assembly

(A) The board of directors of a lake facilities authority, by a vote of two-thirds of all its members, may at any time declare by resolution 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 an adequate amount for the necessary requirements of the authority, that it is necessary to levy a tax in excess of such limitation for any of the purposes specified in divisions (A), (B), (F), and (H) of section 5705.19 of the Revised Code, and that the question of such additional tax levy shall be submitted by the board to the electors residing within the boundaries of the impacted lake district on the day of a primary or general election. The resolution shall conform to section 5705.19 of the Revised Code, except that the tax levy may be in effect for no more than five years, as set forth in the resolution, unless the levy is for the payment of debt charges, and the total number of mills levied for each dollar of taxable valuation that may be levied under this section for any tax year shall not exceed one mill. If the levy is for the payment of debt charges, the levy shall be for the life of the bond indebtedness.

The resolution shall specify the date of holding the election, which shall not be earlier than ninety days after the adoption and certification of the resolution to the board of elections. The resolution shall not include a levy on the current tax list and duplicate unless the election is to be held at or prior to the first Tuesday after the first Monday in November of the current tax year.

The resolution shall be certified to the board of elections of the proper county or counties not less than ninety days before the date of the election. The resolution shall go into immediate effect upon its passage, and no publication of the resolution shall be necessary other than that provided in the notice of election. Section 5705.25 of the Revised Code shall govern the arrangements for the submission of such question and other matters concerning the election, to which that section refers, except that the election shall be held on the date specified in the resolution. If a majority of the electors voting on the question so submitted in an election vote in favor of the levy, the board of directors may forthwith make the necessary levy within the boundaries of the impacted lake district

at the additional rate in excess of the ten-mill limitation on the tax list, for the purpose stated in the resolution. The tax levy shall be included in the next annual tax budget that is certified to the county budget commission.

(B) The form of the ballot in an election held on the question of levying a tax proposed pursuant to this section shall be as follows or in any other form acceptable to the secretary of state:

"A tax for the benefit of (name of lake facilities authority) _____ for the purpose of _____, that the county auditor estimates will collect $_____ annually, at a rate not exceeding _____ mills for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's market value, for _____ (life of indebtedness or number of years the levy is to run).

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| | FOR THE TAX LEVIES | |
| | AGAINST THE TAX LEVIES | |

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If the levy is for the payment of debt charges, the form of the ballot shall be modified by omitting the phrase ", that the county auditor estimates will collect $_____ annually."

(C) On approval of the levy, notes may be issued in anticipation of the collection of the proceeds of the tax levy, other than the proceeds to be received for the payment of bond debt charges, in the amount and manner and at the times as are provided in section 5705.193 of the Revised Code, for the issuance of notes by a county in anticipation of the proceeds of a tax levy. The lake facilities authority may borrow money in anticipation of the collection of current revenues as provided in section 133.10 of the Revised Code.

(D) If a tax is levied under this section in a tax year, no other taxing authority of a subdivision or taxing unit, including a port authority, may levy a tax on property in the impacted lake district in the same tax year if the purpose of the levy is substantially the same as the purpose for which the lake facilities authority of the impacted lake district was created.