



## Ohio Revised Code

### Section 5705.60

Effective: [March 20, 2026](#)

Legislation: [House Bill 309](#)

---

(A) As used in this section, "qualifying fixed-sum levy" means a tax levied on property at whatever rate is required to produce a specified amount of tax money, including a tax levied under section 5705.199 of the Revised Code, but not including a tax levied in excess of the ten-mill limitation to pay debt charges.

(B) Each year, the tax commissioner shall determine by what amount, if any, the rate of a qualifying fixed sum levy must be changed for the levy to produce the levy's specified amount of money for the current tax year. The tax commissioner shall certify the amount determined for each fixed-sum levy to the appropriate county auditor by the first day of September.

(C) Each county auditor to whom a rate change is certified under division (B) of this section shall apply the adjusted rate for the current tax year.

---