



## Ohio Revised Code

### Section 6131.52 Tax levy for drainage improvements by county commissioners.

Effective: [March 24, 2021](#)

Legislation: [House Bill 340 - 133rd General Assembly](#)

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(A) If necessary, the board of county commissioners, each March, shall levy upon the grand duplicate of the county a tax, not to exceed five-tenths of one mill on the dollar, that is sufficient to pay for the location and construction of the portions of the respective improvements located by the board or for which the county has been assessed under this chapter or Chapter 6133., 6135., or 6137. of the Revised Code. When collected, the tax shall be credited to the general drainage improvement fund.

(B) For the purposes of this chapter and Chapters 6133., 6135., and 6137. of the Revised Code, the board of county commissioners may levy a tax under division (X) of section 5705.19 of the Revised Code upon all of the property listed and assessed for taxation in the county. In addition to the actions required under section 5705.19 of the Revised Code, the board shall cause to be filed with the county auditor and the board of elections of the county, at least sixty days prior to the passage of the resolution required under that section, an accurate map showing the locations and types of any proposed improvements, the areas to be benefited, and the existing system of drainage improvements that is to be maintained from the proceeds of the levy.

Any funds collected as a result of such a levy may be credited to the general drainage improvement fund of the county in which the tax is levied.

(C) For the purposes of this chapter and Chapters 6133., 6135., and 6137. of the Revised Code, the board of county commissioners may adopt a resolution designating any portion of the county as a drainage improvement district. If a copy of the resolution and a map or legal description of the district's boundaries have been filed with the county auditor in such form as the county auditor prescribes, the board may levy a tax within the district under division (X) of section 5705.19 of the Revised Code. The board shall base its designation on the location of a system of drainage improvements and on the areas to be benefited by that system. The proceeds of the levy shall only be used for the construction and maintenance of the system of drainage improvements within the drainage improvement district.



AUTHENTICATED,  
OHIO LEGISLATIVE SERVICE  
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For the purposes of this section, the board of county commissioners is constituted the "taxing authority" and the county auditor is the "fiscal officer," within the purview of Chapter 5705. of the Revised Code.