



Ohio Revised Code

Section 6131.52 Tax levy for ditch improvements by county commissioners.

Effective: April 9, 1981

Legislation: House Bill 268 - 113th General Assembly

The board of county commissioners, at its March session, annually, shall, if necessary, levy upon the grand duplicate of the county a tax, not to exceed five-tenths of one mill on the dollar, sufficient to pay for the location and construction of the portions of the respective improvements located by it or for which the county has been assessed under sections 6131.01 to 6131.64, 6133.01 to 6133.15, 6135.01 to 6135.27, or 6137.01 to 6137.14 of the Revised Code, which tax, when collected, shall be credited to the general drainage improvement fund.

For the purposes of sections 6131.01 to 6131.64, 6133.01 to 6133.13, 6135.01 to 6135.25, and 6137.01 to 6137.14 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 shall be credited to the general drainage improvement fund of the county in which the tax is levied.

For the purposes of sections 6131.01 to 6131.64, 6133.01 to 6133.13, 6135.01 to 6135.25, and 6137.01 to 6137.14 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.



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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.