



Ohio Revised Code

Section 940.34 [Amended and renumbered as R.C. 940.33 by H.B. 340, 133rd General Assembly, effective 3/24/2021] Resolution declaring necessity for tax levy.

Effective: January 1, 2016

Legislation: House Bill 64 - 131st General Assembly

A board of county commissioners may declare by resolution that it is necessary to levy a tax upon the property within the project area in order to pay the costs of the improvement not otherwise funded.

Such resolution shall specify the rate that it is necessary to levy, the purpose thereof, and the number of years during which such increase shall be in effect, which levy may include a levy upon the duplicate of the current year.

A copy of the resolution shall be certified to the board of elections for the county not less than ninety days before the general election in any year and the board shall submit the proposal to the electors within the project area at the succeeding November election in accordance with section 5705.25 of the Revised Code. For purposes of that section, the subdivision is the project area.

If the per cent required for approval of a levy as set forth in section 5705.26 of the Revised Code vote in favor thereof, the board of county commissioners may levy a tax within the project area, outside the ten-mill limitation, during the period and for the purpose stated in the resolution, or at any less rate or for any less number of years.

The board may issue bonds and notes in anticipation of the collection of taxes levied under this section, and notes in anticipation of the issuance of bonds.
