

As Introduced

131st General Assembly

Regular Session

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H. B. No. 91

Representative Green

**Cosponsors: Representatives Brenner, Boose, Anielski, Perales, Sheehy,
Blessing**

A BILL

To amend section 5705.19 of the Revised Code to 1
lengthen the maximum term of a property tax 2
levied for the purpose of operating a cemetery. 3

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That section 5705.19 of the Revised Code be 4
amended to read as follows: 5

Sec. 5705.19. This section does not apply to school 6
districts, county school financing districts, or lake facilities 7
authorities. 8

The taxing authority of any subdivision at any time and in 9
any year, by vote of two-thirds of all the members of the taxing 10
authority, may declare by resolution and certify the resolution 11
to the board of elections not less than ninety days before the 12
election upon which it will be voted that the amount of taxes 13
that may be raised within the ten-mill limitation will be 14
insufficient to provide for the necessary requirements of the 15
subdivision and that it is necessary to levy a tax in excess of 16
that limitation for any of the following purposes: 17

(A) For current expenses of the subdivision, except that 18
the total levy for current expenses of a detention facility 19
district or district organized under section 2151.65 of the 20
Revised Code shall not exceed two mills and that the total levy 21
for current expenses of a combined district organized under 22
sections 2151.65 and 2152.41 of the Revised Code shall not 23
exceed four mills; 24

(B) For the payment of debt charges on certain described 25
bonds, notes, or certificates of indebtedness of the subdivision 26
issued subsequent to January 1, 1925; 27

(C) For the debt charges on all bonds, notes, and 28
certificates of indebtedness issued and authorized to be issued 29
prior to January 1, 1925; 30

(D) For a public library of, or supported by, the 31
subdivision under whatever law organized or authorized to be 32
supported; 33

(E) For a municipal university, not to exceed two mills 34
over the limitation of one mill prescribed in section 3349.13 of 35
the Revised Code; 36

(F) For the construction or acquisition of any specific 37
permanent improvement or class of improvements that the taxing 38
authority of the subdivision may include in a single bond issue; 39

(G) For the general construction, reconstruction, 40
resurfacing, and repair of streets, roads, and bridges in 41
municipal corporations, counties, or townships; 42

(H) For parks and recreational purposes; 43

(I) For the purpose of providing and maintaining fire 44
apparatus, appliances, buildings, or sites therefor, or sources 45

of water supply and materials therefor, or the establishment and 46
maintenance of lines of fire alarm telegraph, or the payment of 47
firefighting companies or permanent, part-time, or volunteer 48
firefighting, emergency medical service, administrative, or 49
communications personnel to operate the same, including the 50
payment of any employer contributions required for such 51
personnel under section 145.48 or 742.34 of the Revised Code, or 52
the purchase of ambulance equipment, or the provision of 53
ambulance, paramedic, or other emergency medical services 54
operated by a fire department or firefighting company; 55

(J) For the purpose of providing and maintaining motor 56
vehicles, communications, other equipment, buildings, and sites 57
for such buildings used directly in the operation of a police 58
department, or the payment of salaries of permanent or part-time 59
police, communications, or administrative personnel to operate 60
the same, including the payment of any employer contributions 61
required for such personnel under section 145.48 or 742.33 of 62
the Revised Code, or the payment of the costs incurred by 63
townships as a result of contracts made with other political 64
subdivisions in order to obtain police protection, or the 65
provision of ambulance or emergency medical services operated by 66
a police department; 67

(K) For the maintenance and operation of a county home or 68
detention facility; 69

(L) For community mental retardation and developmental 70
disabilities programs and services pursuant to Chapter 5126. of 71
the Revised Code, except that the procedure for such levies 72
shall be as provided in section 5705.222 of the Revised Code; 73

(M) For regional planning; 74

(N) For a county's share of the cost of maintaining and operating schools, district detention facilities, forestry camps, or other facilities, or any combination thereof, established under section 2151.65 or 2152.41 of the Revised Code or both of those sections;	75 76 77 78 79
(O) For providing for flood defense, providing and maintaining a flood wall or pumps, and other purposes to prevent floods;	80 81 82
(P) For maintaining and operating sewage disposal plants and facilities;	83 84
(Q) For the purpose of purchasing, acquiring, constructing, enlarging, improving, equipping, repairing, maintaining, or operating, or any combination of the foregoing, a county transit system pursuant to sections 306.01 to 306.13 of the Revised Code, or of making any payment to a board of county commissioners operating a transit system or a county transit board pursuant to section 306.06 of the Revised Code;	85 86 87 88 89 90 91
(R) For the subdivision's share of the cost of acquiring or constructing any schools, forestry camps, detention facilities, or other facilities, or any combination thereof, under section 2151.65 or 2152.41 of the Revised Code or both of those sections;	92 93 94 95 96
(S) For the prevention, control, and abatement of air pollution;	97 98
(T) For maintaining and operating cemeteries;	99
(U) For providing ambulance service, emergency medical service, or both;	100 101
(V) For providing for the collection and disposal of	102

garbage or refuse, including yard waste;	103
(W) For the payment of the police officer employers' contribution or the firefighter employers' contribution required under sections 742.33 and 742.34 of the Revised Code;	104 105 106
(X) For the construction and maintenance of a drainage improvement pursuant to section 6131.52 of the Revised Code;	107 108
(Y) For providing or maintaining senior citizens services or facilities as authorized by section 307.694, 307.85, 505.70, or 505.706 or division (EE) of section 717.01 of the Revised Code;	109 110 111 112
(Z) For the provision and maintenance of zoological park services and facilities as authorized under section 307.76 of the Revised Code;	113 114 115
(AA) For the maintenance and operation of a free public museum of art, science, or history;	116 117
(BB) For the establishment and operation of a 9-1-1 system, as defined in section 128.01 of the Revised Code;	118 119
(CC) For the purpose of acquiring, rehabilitating, or developing rail property or rail service. As used in this division, "rail property" and "rail service" have the same meanings as in section 4981.01 of the Revised Code. This division applies only to a county, township, or municipal corporation.	120 121 122 123 124 125
(DD) For the purpose of acquiring property for, constructing, operating, and maintaining community centers as provided for in section 755.16 of the Revised Code;	126 127 128
(EE) For the creation and operation of an office or joint office of economic development, for any economic development	129 130

purpose of the office, and to otherwise provide for the 131
establishment and operation of a program of economic development 132
pursuant to sections 307.07 and 307.64 of the Revised Code, or 133
to the extent that the expenses of a county land reutilization 134
corporation organized under Chapter 1724. of the Revised Code 135
are found by the board of county commissioners to constitute the 136
promotion of economic development, for the payment of such 137
operations and expenses; 138

(FF) For the purpose of acquiring, establishing, 139
constructing, improving, equipping, maintaining, or operating, 140
or any combination of the foregoing, a township airport, landing 141
field, or other air navigation facility pursuant to section 142
505.15 of the Revised Code; 143

(GG) For the payment of costs incurred by a township as a 144
result of a contract made with a county pursuant to section 145
505.263 of the Revised Code in order to pay all or any part of 146
the cost of constructing, maintaining, repairing, or operating a 147
water supply improvement; 148

(HH) For a board of township trustees to acquire, other 149
than by appropriation, an ownership interest in land, water, or 150
wetlands, or to restore or maintain land, water, or wetlands in 151
which the board has an ownership interest, not for purposes of 152
recreation, but for the purposes of protecting and preserving 153
the natural, scenic, open, or wooded condition of the land, 154
water, or wetlands against modification or encroachment 155
resulting from occupation, development, or other use, which may 156
be styled as protecting or preserving "greenspace" in the 157
resolution, notice of election, or ballot form. Except as 158
otherwise provided in this division, land is not acquired for 159
purposes of recreation, even if the land is used for 160

recreational purposes, so long as no building, structure, or 161
fixture used for recreational purposes is permanently attached 162
or affixed to the land. Except as otherwise provided in this 163
division, land that previously has been acquired in a township 164
for these greenspace purposes may subsequently be used for 165
recreational purposes if the board of township trustees adopts a 166
resolution approving that use and no building, structure, or 167
fixture used for recreational purposes is permanently attached 168
or affixed to the land. The authorization to use greenspace land 169
for recreational use does not apply to land located in a 170
township that had a population, at the time it passed its first 171
greenspace levy, of more than thirty-eight thousand within a 172
county that had a population, at that time, of at least eight 173
hundred sixty thousand. 174

(II) For the support by a county of a crime victim 175
assistance program that is provided and maintained by a county 176
agency or a private, nonprofit corporation or association under 177
section 307.62 of the Revised Code; 178

(JJ) For any or all of the purposes set forth in divisions 179
(I) and (J) of this section. This division applies only to a 180
township. 181

(KK) For a countywide public safety communications system 182
under section 307.63 of the Revised Code. This division applies 183
only to counties. 184

(LL) For the support by a county of criminal justice 185
services under section 307.45 of the Revised Code; 186

(MM) For the purpose of maintaining and operating a jail 187
or other detention facility as defined in section 2921.01 of the 188
Revised Code; 189

(NN) For purchasing, maintaining, or improving, or any combination of the foregoing, real estate on which to hold, and the operating expenses of, agricultural fairs operated by a county agricultural society or independent agricultural society under Chapter 1711. of the Revised Code. This division applies only to a county.

(OO) For constructing, rehabilitating, repairing, or maintaining sidewalks, walkways, trails, bicycle pathways, or similar improvements, or acquiring ownership interests in land necessary for the foregoing improvements;

(PP) For both of the purposes set forth in divisions (G) and (OO) of this section.

(QQ) For both of the purposes set forth in divisions (H) and (HH) of this section. This division applies only to a township.

(RR) For the legislative authority of a municipal corporation, board of county commissioners of a county, or board of township trustees of a township to acquire agricultural easements, as defined in section 5301.67 of the Revised Code, and to supervise and enforce the easements.

(SS) For both of the purposes set forth in divisions (BB) and (KK) of this section. This division applies only to a county.

(TT) For the maintenance and operation of a facility that is organized in whole or in part to promote the sciences and natural history under section 307.761 of the Revised Code.

(UU) For the creation and operation of a county land reutilization corporation and for any programs or activities of the corporation found by the board of directors of the

corporation to be consistent with the purposes for which the corporation is organized;	219 220
(VV) For construction and maintenance of improvements and expenses of soil and water conservation district programs under Chapter 1515. of the Revised Code;	221 222 223
(WW) For the OSU extension fund created under section 3335.35 of the Revised Code for the purposes prescribed under section 3335.36 of the Revised Code for the benefit of the citizens of a county. This division applies only to a county.	224 225 226 227
(XX) For a municipal corporation that withdraws or proposes by resolution to withdraw from a regional transit authority under section 306.55 of the Revised Code to provide transportation services for the movement of persons within, from, or to the municipal corporation;	228 229 230 231 232
(YY) For any combination of the purposes specified in divisions (NN), (VV), and (WW) of this section. This division applies only to a county.	233 234 235
The resolution shall be confined to the purpose or purposes described in one division of this section, to which the revenue derived therefrom shall be applied. The existence in any other division of this section of authority to levy a tax for any part or all of the same purpose or purposes does not preclude the use of such revenues for any part of the purpose or purposes of the division under which the resolution is adopted.	236 237 238 239 240 241 242
The resolution shall specify the amount of the increase in rate that it is necessary to levy, the purpose of that increase in rate, and the number of years during which the increase in rate shall be in effect, which may or may not include a levy upon the duplicate of the current year. The number of years may	243 244 245 246 247

be any number not exceeding five, except as follows: 248

(1) When the additional rate is for the payment of debt 249
charges, the increased rate shall be for the life of the 250
indebtedness. 251

(2) When the additional rate is for any of the following, 252
the increased rate shall be for a continuing period of time: 253

(a) For the current expenses for a detention facility 254
district, a district organized under section 2151.65 of the 255
Revised Code, or a combined district organized under sections 256
2151.65 and 2152.41 of the Revised Code; 257

(b) For providing a county's share of the cost of 258
maintaining and operating schools, district detention 259
facilities, forestry camps, or other facilities, or any 260
combination thereof, established under section 2151.65 or 261
2152.41 of the Revised Code or under both of those sections. 262

(3) When the additional rate is for either of the 263
following, the increased rate may be for a continuing period of 264
time: 265

(a) For the purposes set forth in division (I), (J), (U), 266
or (KK) of this section; 267

(b) For the maintenance and operation of a joint 268
recreation district. 269

(4) When the increase is for the purpose or purposes set 270
forth in division (D), (G), (H), (T), (Z), (CC), or (PP) of this 271
section, the tax levy may be for any specified number of years 272
or for a continuing period of time, as set forth in the 273
resolution. 274

A levy for one of the purposes set forth in division (G), 275

(I), (J), or (U) of this section may be reduced pursuant to 276
section 5705.261 or 5705.31 of the Revised Code. A levy for one 277
of the purposes set forth in division (G), (I), (J), or (U) of 278
this section may also be terminated or permanently reduced by 279
the taxing authority if it adopts a resolution stating that the 280
continuance of the levy is unnecessary and the levy shall be 281
terminated or that the millage is excessive and the levy shall 282
be decreased by a designated amount. 283

A resolution of a detention facility district, a district 284
organized under section 2151.65 of the Revised Code, or a 285
combined district organized under both sections 2151.65 and 286
2152.41 of the Revised Code may include both current expenses 287
and other purposes, provided that the resolution shall apportion 288
the annual rate of levy between the current expenses and the 289
other purpose or purposes. The apportionment need not be the 290
same for each year of the levy, but the respective portions of 291
the rate actually levied each year for the current expenses and 292
the other purpose or purposes shall be limited by the 293
apportionment. 294

Whenever a board of county commissioners, acting either as 295
the taxing authority of its county or as the taxing authority of 296
a sewer district or subdistrict created under Chapter 6117. of 297
the Revised Code, by resolution declares it necessary to levy a 298
tax in excess of the ten-mill limitation for the purpose of 299
constructing, improving, or extending sewage disposal plants or 300
sewage systems, the tax may be in effect for any number of years 301
not exceeding twenty, and the proceeds of the tax, 302
notwithstanding the general provisions of this section, may be 303
used to pay debt charges on any obligations issued and 304
outstanding on behalf of the subdivision for the purposes 305
enumerated in this paragraph, provided that any such obligations 306

have been specifically described in the resolution. 307

A resolution adopted by the legislative authority of a 308
municipal corporation that is for the purpose in division (XX) 309
of this section may be combined with the purpose provided in 310
section 306.55 of the Revised Code, by vote of two-thirds of all 311
members of the legislative authority. The legislative authority 312
may certify the resolution to the board of elections as a 313
combined question. The question appearing on the ballot shall be 314
as provided in section 5705.252 of the Revised Code. 315

The resolution shall go into immediate effect upon its 316
passage, and no publication of the resolution is necessary other 317
than that provided for in the notice of election. 318

When the electors of a subdivision or, in the case of a 319
qualifying library levy for the support of a library association 320
or private corporation, the electors of the association library 321
district, have approved a tax levy under this section, the 322
taxing authority of the subdivision may anticipate a fraction of 323
the proceeds of the levy and issue anticipation notes in 324
accordance with section 5705.191 or 5705.193 of the Revised 325
Code. 326

Section 2. That existing section 5705.19 of the Revised 327
Code is hereby repealed. 328