



Ohio Revised Code

Section 345.03 Tax levy resolution certified to board of elections - notice of election.

Effective: [September 13, 2022](#)

Legislation: [House Bill 140](#)

A copy of any resolution adopted under section 345.01 of the Revised Code shall be certified within five days by the taxing authority and not later than four p.m. of the ninetieth day before the day of the election, to the county board of elections, and such board shall submit the proposal to the electors of the subdivision at the succeeding general election. The board shall make the necessary arrangements for the submission of such question to the electors of the subdivision, and the election shall be conducted, canvassed, and certified in like manner as regular elections in such subdivision.

Notice of the election shall be published once in a newspaper of general circulation in the subdivision, not less than two weeks prior to such election. The notice shall set out the purpose of the proposed increase in rate, the levy's estimated annual collections, the amount of the increase expressed in dollars for each one hundred thousand dollars of the county auditor's appraised value as well as in mills for each one dollar of taxable value, the number of years during which such increase will be in effect, and the time and place of holding such election.
