



## Ohio Revised Code

### Section 3349.13 Annual tax levy for municipal university - rate - application of proceeds.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

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The legislative authority of a municipal corporation may annually assess and levy taxes on all the taxable property of such municipal corporation to the amount of ninety-five hundredths of one mill on the dollar valuation thereof, exclusive of the amount required to pay the interest, sinking fund, and retirement charges on all bonds issued for the municipal university, college, or other educational institution, to be applied by the board of directors of such institution to the support thereof, and may also levy and assess annually five one-hundredths of one mill on the dollar valuation thereof, for the establishment and maintenance of an astronomical observatory, or for other scientific purposes, to be determined by the board and to be used in connection with such institution, the proceeds of which shall be applied by the board for such purposes exclusively.

Such taxes shall only be levied and assessed when the chief work of such institution is the maintenance of courses of instruction in advance of or supplementary to the instruction authorized to be maintained in high schools by boards of education.

Such tax levies shall not be subject to any limitations of rates of taxation or maximum rates provided by law, except as provided in this section, and the combined maximum limitations imposed by section 5705.02 of the Revised Code.

Such levies shall be made by the legislative authority at the time and in a similar manner as other levies for municipal purposes, and must be certified by such legislative authority and placed upon the tax duplicate as other municipal levies.

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