



Ohio Revised Code

Section 505.48 Township police district.

Effective: [September 13, 2022](#)

Legislation: [House Bill 140](#)

(A) The board of township trustees of any township may, by resolution adopted by two-thirds of the members of the board, create a township police district comprised of all or a portion of the unincorporated territory of the township as the resolution may specify. If the township police district does not include all of the unincorporated territory of the township, the resolution creating the district shall contain a complete and accurate description of the territory of the district and a separate and distinct name for the district.

At any time not less than one hundred twenty days after a township police district is created and operative, the territorial limits of the district may be altered in the manner provided in division (B) of this section or, if applicable, as provided in section 505.482 of the Revised Code.

(B) Except as otherwise provided in section 505.481 of the Revised Code, the territorial limits of a township police district may be altered by a resolution adopted by a two-thirds vote of the board of township trustees. If the township police district imposes a tax, any territory proposed for addition to the district shall become part of the district only after all of the following have occurred:

(1) Adoption by two-thirds vote of the board of township trustees of a resolution approving the expansion of the territorial limits of the district;

(2) Adoption by a two-thirds vote of the board of township trustees of a resolution recommending the extension of the tax to the additional territory;

(3) The board requests and obtains from the county auditor the information required for a tax levy under section 5705.03 of the Revised Code, in the same manner required under that section, except that the levy's annual collections shall be estimated assuming that the additional territory has been added to the township police district.

(4) Approval of the tax by the electors of the territory proposed for addition to the district.



Each resolution of the board adopted under division (B)(2) of this section shall state the name of the township police district, a description of the territory to be added, the rate, expressed in mills for each one dollar of taxable value, the estimated effective rate, expressed in dollars for each one hundred thousand dollars of the county auditor's appraised value, and termination date of the tax, which shall be the rate, estimated effective rate, and termination date of the tax currently in effect in the district.

The board of trustees shall certify each resolution adopted under division (B)(2) of this section and the county auditor's certification under division (B)(3) of this section to the board of elections in accordance with section 5705.19 of the Revised Code. The election required under division (B)(4) of this section shall be held, canvassed, and certified in the manner provided for the submission of tax levies under section 5705.25 of the Revised Code, except that the question appearing on the ballot shall read:

"Shall the territory within _____ (description of the proposed territory to be added) be added to _____ (name) township police district, and a property tax, that the county auditor estimates will collect \$_____ annually, at a rate not exceeding _____ mills for each \$1 of taxable value, which amounts to \$_____ (here insert estimated effective rate) for each \$100,000 of the county auditor's appraised value, be in effect for _____ (here insert the number of years the tax is to be in effect or "a continuing period of time," as applicable)?"

If the question is approved by at least a majority of the electors voting on it, the joinder shall be effective as of the first day of January of the year following approval, and, on that date, the township police district tax shall be extended to the taxable property within the territory that has been added.

As used in this section, "the county auditor's appraised value" and "estimated effective rate" have the same meanings as in section 5705.01 of the Revised Code.