Ohio Revised Code

Section 5705.06 Special levies without vote of the people within ten-mill limitation.

The following special levies are hereby authorized without vote of the people:

(A) A levy for any specific permanent improvement which the subdivision is authorized by law to acquire, construct, or improve, or any class of such improvements which could be included in a single bond issue;

(B) A levy for the library purposes of the subdivision, in accordance with the provisions of the Revised Code authorizing levies for such purposes, but only to the extent so authorized;

(C) In the case of a municipal corporation, a levy for a municipal university under section 3349.13 of the Revised Code, but only to the extent authorized;

(D) In the case of a county, a levy for the construction, reconstruction, resurfacing, and repair of roads and bridges, other than state roads and bridges;

(E) In the case of a county, a levy for paying the county's proportion of the cost of the construction, improvement, and maintenance of state highways;

(F) In the case of a township, a levy for the construction, reconstruction, resurfacing, and repair of roads and bridges, excluding state roads and bridges, including the township's portion of the cost of the construction, improvement, maintenance, and repair of county roads and bridges;

(G) The levies prescribed by division (B) of sections 742.33 and 742.34 of the Revised Code.

Each such special levy shall be within the ten-mill limitation and shall be subject to the control of the county budget commission, as provided by sections 5705.01 to 5705.47 of the Revised Code.

Except for the special levies authorized in divisions (A), (B), (C), (D), (E), and (G) of this section, any authority granted by the Revised Code to levy a special tax within the ten-mill limitation for a current expense shall be construed as authority to provide for such expense by the general levy for current expenses.