



Ohio Revised Code

Section 5705.313 Permitting property tax rate reduction when county sales tax increased.

Effective: September 6, 2012

Legislation: House Bill 508 - 129th General Assembly

(A)(1) Whenever a board of county commissioners adopts a resolution pursuant to section 5739.021 or 5739.026 of the Revised Code to levy or increase the rate of a sales tax, the board may adopt an accompanying resolution reducing the rate of any property tax the county currently is levying for current expenses within the ten-mill limitation or amending a previously adopted accompanying resolution increasing the amount of an existing reduction made under this division.

(2) At any time after a board of county commissioners has adopted a resolution pursuant to section 5739.021 or 5739.026 of the Revised Code to levy or increase the rate of the sales tax, the board may adopt another resolution reducing the rate of any property tax the county currently is levying for current expenses within the ten-mill limitation or amending a previously adopted accompanying resolution increasing the amount of an existing reduction made under this division. This resolution may be adopted at any time during which the county is levying the sales tax under section 5739.021 or 5739.026 of the Revised Code.

The rate reduction under division (A)(1) or (2) of this section may be any amount, provided it does not reduce the annual property tax revenue for current expenses within the ten-mill limitation by more than the amount of annual revenue the commissioners estimate the sales tax levy to generate. The resolution shall set forth the current millage rate for current expenses of the county within the ten-mill limitation; the number of such mills not currently levied under this division, if any; the number of such mills currently levied that will not be levied until a resolution is adopted under division (C) of this section or the expiration of the specified number of years the rate is not to be levied, and the tax year in which the rate reduction shall first apply. The resolution may state that the property tax rate reduction will be for a specified number of years. A copy of the resolution shall be certified to the county auditor.

(B) Notwithstanding any other provision of law, whenever a board of county commissioners adopts a resolution under division (A) of this section, no other taxing unit may levy any portion of the rate



the county does not levy until the expiration of the specified number of years that such portion of the rate reduction is in effect as set forth in the resolution, except as may be required by the county budget commission pursuant to division (D) of section 5705.31 of the Revised Code to provide for the levies required in division (B) of that section for debt charges of a subdivision or taxing unit.

(C) At any time a rate reduction is in effect the board of county commissioners may, by two-thirds vote of its members, adopt a resolution increasing the rate of the levy by any amount up to the rate at which it was levied prior to its rate reduction under this section. The board shall then immediately certify its action to the county auditor. If the commissioners increase the rate to the full rate at which it was levied prior to its rate reduction under this section, this section shall thereupon cease to apply to that county until another resolution is adopted pursuant to division (A)(1) or (2) of this section.