



Ohio Revised Code Section 940.33 Tax levy resolution.

Effective: [March 24, 2021](#)

Legislation: [House Bill 340 - 133rd General Assembly](#)

(A) A board of county commissioners may declare by resolution that it is necessary to levy a tax upon the property within the area to be benefited by an improvement in order to pay the costs of the improvement not otherwise funded.

The resolution shall specify all of the following:

- (1) The rate that it is necessary to levy;
- (2) The purpose of the tax levy;
- (3) The number of years during which the increase is in effect, which may include the current year.

(B) A copy of the resolution shall be certified to the board of elections for the county not less than ninety days before the general election in any year and the board shall submit the proposal to the electors within the area to be benefited by an improvement at the succeeding November election in accordance with section 5705.25 of the Revised Code. For purposes of that section, the subdivision is the area to be benefited by an improvement.

(C) If the per cent required for approval of a levy as set forth in section 5705.26 of the Revised Code vote in favor thereof, the board of county commissioners may levy a tax within the area to be benefited by an improvement, outside the ten-mill limitation, during the period and for the purpose stated in the resolution, or at any less rate or for any less number of years.

(D) The board may issue bonds and notes in anticipation of the collection of taxes levied under this section, and notes in anticipation of the issuance of bonds.
