

As Introduced

**130th General Assembly
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H. B. No. 576

Representative Green

**Cosponsors: Representatives Rosenberger, Buchy, Amstutz, Grossman,
Scherer, Terhar, Huffman, Pelanda, Foley, Ruhl, Brenner**

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A B I L L

To amend section 5705.19 of the Revised Code to 1
lengthen the maximum term of a property tax levied 2
for the purpose of operating a cemetery. 3

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That section 5705.19 of the Revised Code be 4
amended to read as follows: 5

Sec. 5705.19. This section does not apply to school 6
districts, county school financing districts, or lake facilities 7
authorities. 8

The taxing authority of any subdivision at any time and in 9
any year, by vote of two-thirds of all the members of the taxing 10
authority, may declare by resolution and certify the resolution to 11
the board of elections not less than ninety days before the 12
election upon which it will be voted that the amount of taxes that 13
may be raised within the ten-mill limitation will be insufficient 14
to provide for the necessary requirements of the subdivision and 15
that it is necessary to levy a tax in excess of that limitation 16
for any of the following purposes: 17

(A) For current expenses of the subdivision, except that the 18

total levy for current expenses of a detention facility district 19
or district organized under section 2151.65 of the Revised Code 20
shall not exceed two mills and that the total levy for current 21
expenses of a combined district organized under sections 2151.65 22
and 2152.41 of the Revised Code shall not exceed four mills; 23

(B) For the payment of debt charges on certain described 24
bonds, notes, or certificates of indebtedness of the subdivision 25
issued subsequent to January 1, 1925; 26

(C) For the debt charges on all bonds, notes, and 27
certificates of indebtedness issued and authorized to be issued 28
prior to January 1, 1925; 29

(D) For a public library of, or supported by, the subdivision 30
under whatever law organized or authorized to be supported; 31

(E) For a municipal university, not to exceed two mills over 32
the limitation of one mill prescribed in section 3349.13 of the 33
Revised Code; 34

(F) For the construction or acquisition of any specific 35
permanent improvement or class of improvements that the taxing 36
authority of the subdivision may include in a single bond issue; 37

(G) For the general construction, reconstruction, 38
resurfacing, and repair of streets, roads, and bridges in 39
municipal corporations, counties, or townships; 40

(H) For parks and recreational purposes; 41

(I) For the purpose of providing and maintaining fire 42
apparatus, appliances, buildings, or sites therefor, or sources of 43
water supply and materials therefor, or the establishment and 44
maintenance of lines of fire alarm telegraph, or the payment of 45
firefighting companies or permanent, part-time, or volunteer 46
firefighting, emergency medical service, administrative, or 47
communications personnel to operate the same, including the 48

payment of any employer contributions required for such personnel 49
under section 145.48 or 742.34 of the Revised Code, or the 50
purchase of ambulance equipment, or the provision of ambulance, 51
paramedic, or other emergency medical services operated by a fire 52
department or firefighting company; 53

(J) For the purpose of providing and maintaining motor 54
vehicles, communications, other equipment, buildings, and sites 55
for such buildings used directly in the operation of a police 56
department, or the payment of salaries of permanent or part-time 57
police, communications, or administrative personnel to operate the 58
same, including the payment of any employer contributions required 59
for such personnel under section 145.48 or 742.33 of the Revised 60
Code, or the payment of the costs incurred by townships as a 61
result of contracts made with other political subdivisions in 62
order to obtain police protection, or the provision of ambulance 63
or emergency medical services operated by a police department; 64

(K) For the maintenance and operation of a county home or 65
detention facility; 66

(L) For community mental retardation and developmental 67
disabilities programs and services pursuant to Chapter 5126. of 68
the Revised Code, except that the procedure for such levies shall 69
be as provided in section 5705.222 of the Revised Code; 70

(M) For regional planning; 71

(N) For a county's share of the cost of maintaining and 72
operating schools, district detention facilities, forestry camps, 73
or other facilities, or any combination thereof, established under 74
section 2151.65 or 2152.41 of the Revised Code or both of those 75
sections; 76

(O) For providing for flood defense, providing and 77
maintaining a flood wall or pumps, and other purposes to prevent 78
floods; 79

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| (P) For maintaining and operating sewage disposal plants and facilities; | 80 81 |
| (Q) For the purpose of purchasing, acquiring, constructing, enlarging, improving, equipping, repairing, maintaining, or operating, or any combination of the foregoing, a county transit system pursuant to sections 306.01 to 306.13 of the Revised Code, or of making any payment to a board of county commissioners operating a transit system or a county transit board pursuant to section 306.06 of the Revised Code; | 82 83 84 85 86 87 88 |
| (R) For the subdivision's share of the cost of acquiring or constructing any schools, forestry camps, detention facilities, or other facilities, or any combination thereof, under section 2151.65 or 2152.41 of the Revised Code or both of those sections; | 89 90 91 92 |
| (S) For the prevention, control, and abatement of air pollution; | 93 94 |
| (T) For maintaining and operating cemeteries; | 95 |
| (U) For providing ambulance service, emergency medical service, or both; | 96 97 |
| (V) For providing for the collection and disposal of garbage or refuse, including yard waste; | 98 99 |
| (W) For the payment of the police officer employers' contribution or the firefighter employers' contribution required under sections 742.33 and 742.34 of the Revised Code; | 100 101 102 |
| (X) For the construction and maintenance of a drainage improvement pursuant to section 6131.52 of the Revised Code; | 103 104 |
| (Y) For providing or maintaining senior citizens services or facilities as authorized by section 307.694, 307.85, 505.70, or 505.706 or division (EE) of section 717.01 of the Revised Code; | 105 106 107 |
| (Z) For the provision and maintenance of zoological park services and facilities as authorized under section 307.76 of the | 108 109 |

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| Revised Code; | 110 |
| (AA) For the maintenance and operation of a free public | 111 |
| museum of art, science, or history; | 112 |
| (BB) For the establishment and operation of a 9-1-1 system, | 113 |
| as defined in section 128.01 of the Revised Code; | 114 |
| (CC) For the purpose of acquiring, rehabilitating, or | 115 |
| developing rail property or rail service. As used in this | 116 |
| division, "rail property" and "rail service" have the same | 117 |
| meanings as in section 4981.01 of the Revised Code. This division | 118 |
| applies only to a county, township, or municipal corporation. | 119 |
| (DD) For the purpose of acquiring property for, constructing, | 120 |
| operating, and maintaining community centers as provided for in | 121 |
| section 755.16 of the Revised Code; | 122 |
| (EE) For the creation and operation of an office or joint | 123 |
| office of economic development, for any economic development | 124 |
| purpose of the office, and to otherwise provide for the | 125 |
| establishment and operation of a program of economic development | 126 |
| pursuant to sections 307.07 and 307.64 of the Revised Code, or to | 127 |
| the extent that the expenses of a county land reutilization | 128 |
| corporation organized under Chapter 1724. of the Revised Code are | 129 |
| found by the board of county commissioners to constitute the | 130 |
| promotion of economic development, for the payment of such | 131 |
| operations and expenses; | 132 |
| (FF) For the purpose of acquiring, establishing, | 133 |
| constructing, improving, equipping, maintaining, or operating, or | 134 |
| any combination of the foregoing, a township airport, landing | 135 |
| field, or other air navigation facility pursuant to section 505.15 | 136 |
| of the Revised Code; | 137 |
| (GG) For the payment of costs incurred by a township as a | 138 |
| result of a contract made with a county pursuant to section | 139 |
| 505.263 of the Revised Code in order to pay all or any part of the | 140 |

cost of constructing, maintaining, repairing, or operating a water supply improvement; 141
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(HH) For a board of township trustees to acquire, other than 143
by appropriation, an ownership interest in land, water, or 144
wetlands, or to restore or maintain land, water, or wetlands in 145
which the board has an ownership interest, not for purposes of 146
recreation, but for the purposes of protecting and preserving the 147
natural, scenic, open, or wooded condition of the land, water, or 148
wetlands against modification or encroachment resulting from 149
occupation, development, or other use, which may be styled as 150
protecting or preserving "greenspace" in the resolution, notice of 151
election, or ballot form. Except as otherwise provided in this 152
division, land is not acquired for purposes of recreation, even if 153
the land is used for recreational purposes, so long as no 154
building, structure, or fixture used for recreational purposes is 155
permanently attached or affixed to the land. Except as otherwise 156
provided in this division, land that previously has been acquired 157
in a township for these greenspace purposes may subsequently be 158
used for recreational purposes if the board of township trustees 159
adopts a resolution approving that use and no building, structure, 160
or fixture used for recreational purposes is permanently attached 161
or affixed to the land. The authorization to use greenspace land 162
for recreational use does not apply to land located in a township 163
that had a population, at the time it passed its first greenspace 164
levy, of more than thirty-eight thousand within a county that had 165
a population, at that time, of at least eight hundred sixty 166
thousand. 167

(II) For the support by a county of a crime victim assistance 168
program that is provided and maintained by a county agency or a 169
private, nonprofit corporation or association under section 307.62 170
of the Revised Code; 171

(JJ) For any or all of the purposes set forth in divisions 172

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| (I) and (J) of this section. This division applies only to a township. | 173 174 |
| (KK) For a countywide public safety communications system under section 307.63 of the Revised Code. This division applies only to counties. | 175 176 177 |
| (LL) For the support by a county of criminal justice services under section 307.45 of the Revised Code; | 178 179 |
| (MM) For the purpose of maintaining and operating a jail or other detention facility as defined in section 2921.01 of the Revised Code; | 180 181 182 |
| (NN) For purchasing, maintaining, or improving, or any combination of the foregoing, real estate on which to hold, and the operating expenses of, agricultural fairs operated by a county agricultural society or independent agricultural society under Chapter 1711. of the Revised Code. This division applies only to a county. | 183 184 185 186 187 188 |
| (OO) For constructing, rehabilitating, repairing, or maintaining sidewalks, walkways, trails, bicycle pathways, or similar improvements, or acquiring ownership interests in land necessary for the foregoing improvements; | 189 190 191 192 |
| (PP) For both of the purposes set forth in divisions (G) and (OO) of this section. | 193 194 |
| (QQ) For both of the purposes set forth in divisions (H) and (HH) of this section. This division applies only to a township. | 195 196 |
| (RR) For the legislative authority of a municipal corporation, board of county commissioners of a county, or board of township trustees of a township to acquire agricultural easements, as defined in section 5301.67 of the Revised Code, and to supervise and enforce the easements. | 197 198 199 200 201 |
| (SS) For both of the purposes set forth in divisions (BB) and | 202 |

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| (KK) of this section. This division applies only to a county. | 203 |
| (TT) For the maintenance and operation of a facility that is organized in whole or in part to promote the sciences and natural history under section 307.761 of the Revised Code. | 204 205 206 |
| (UU) For the creation and operation of a county land reutilization corporation and for any programs or activities of the corporation found by the board of directors of the corporation to be consistent with the purposes for which the corporation is organized; | 207 208 209 210 211 |
| (VV) For construction and maintenance of improvements and expenses of soil and water conservation district programs under Chapter 1515. of the Revised Code; | 212 213 214 |
| (WW) For the OSU extension fund created under section 3335.35 of the Revised Code for the purposes prescribed under section 3335.36 of the Revised Code for the benefit of the citizens of a county. This division applies only to a county. | 215 216 217 218 |
| (XX) For a municipal corporation that withdraws or proposes by resolution to withdraw from a regional transit authority under section 306.55 of the Revised Code to provide transportation services for the movement of persons within, from, or to the municipal corporation; | 219 220 221 222 223 |
| (YY) For any combination of the purposes specified in divisions (NN), (VV), and (WW) of this section. This division applies only to a county. | 224 225 226 |
| The resolution shall be confined to the purpose or purposes described in one division of this section, to which the revenue derived therefrom shall be applied. The existence in any other division of this section of authority to levy a tax for any part or all of the same purpose or purposes does not preclude the use of such revenues for any part of the purpose or purposes of the division under which the resolution is adopted. | 227 228 229 230 231 232 233 |

The resolution shall specify the amount of the increase in rate that it is necessary to levy, the purpose of that increase in rate, and the number of years during which the increase in rate shall be in effect, which may or may not include a levy upon the duplicate of the current year. The number of years may be any number not exceeding five, except as follows:

(1) When the additional rate is for the payment of debt charges, the increased rate shall be for the life of the indebtedness.

(2) When the additional rate is for any of the following, the increased rate shall be for a continuing period of time:

(a) For the current expenses for a detention facility district, a district organized under section 2151.65 of the Revised Code, or a combined district organized under sections 2151.65 and 2152.41 of the Revised Code;

(b) For providing a county's share of the cost of maintaining and operating schools, district detention facilities, forestry camps, or other facilities, or any combination thereof, established under section 2151.65 or 2152.41 of the Revised Code or under both of those sections.

(3) When the additional rate is for either of the following, the increased rate may be for a continuing period of time:

(a) For the purposes set forth in division (I), (J), (U), or (KK) of this section;

(b) For the maintenance and operation of a joint recreation district.

(4) When the increase is for the purpose or purposes set forth in division (D), (G), (H), (T), (Z), (CC), or (PP) of this section, the tax levy may be for any specified number of years or for a continuing period of time, as set forth in the resolution.

A levy for one of the purposes set forth in division (G), (I), (J), or (U) of this section may be reduced pursuant to section 5705.261 or 5705.31 of the Revised Code. A levy for one of the purposes set forth in division (G), (I), (J), or (U) of this section may also be terminated or permanently reduced by the taxing authority if it adopts a resolution stating that the continuance of the levy is unnecessary and the levy shall be terminated or that the millage is excessive and the levy shall be decreased by a designated amount.

A resolution of a detention facility district, a district organized under section 2151.65 of the Revised Code, or a combined district organized under both sections 2151.65 and 2152.41 of the Revised Code may include both current expenses and other purposes, provided that the resolution shall apportion the annual rate of levy between the current expenses and the other purpose or purposes. The apportionment need not be the same for each year of the levy, but the respective portions of the rate actually levied each year for the current expenses and the other purpose or purposes shall be limited by the apportionment.

Whenever a board of county commissioners, acting either as the taxing authority of its county or as the taxing authority of a sewer district or subdistrict created under Chapter 6117. of the Revised Code, by resolution declares it necessary to levy a tax in excess of the ten-mill limitation for the purpose of constructing, improving, or extending sewage disposal plants or sewage systems, the tax may be in effect for any number of years not exceeding twenty, and the proceeds of the tax, notwithstanding the general provisions of this section, may be used to pay debt charges on any obligations issued and outstanding on behalf of the subdivision for the purposes enumerated in this paragraph, provided that any such obligations have been specifically described in the resolution.

A resolution adopted by the legislative authority of a 296
municipal corporation that is for the purpose in division (XX) of 297
this section may be combined with the purpose provided in section 298
306.55 of the Revised Code, by vote of two-thirds of all members 299
of the legislative authority. The legislative authority may 300
certify the resolution to the board of elections as a combined 301
question. The question appearing on the ballot shall be as 302
provided in section 5705.252 of the Revised Code. 303

The resolution shall go into immediate effect upon its 304
passage, and no publication of the resolution is necessary other 305
than that provided for in the notice of election. 306

When the electors of a subdivision or, in the case of a 307
qualifying library levy for the support of a library association 308
or private corporation, the electors of the association library 309
district, have approved a tax levy under this section, the taxing 310
authority of the subdivision may anticipate a fraction of the 311
proceeds of the levy and issue anticipation notes in accordance 312
with section 5705.191 or 5705.193 of the Revised Code. 313

Section 2. That existing section 5705.19 of the Revised Code 314
is hereby repealed. 315