

**As Introduced**

**130th General Assembly  
Regular Session  
2013-2014**

**S. B. No. 95**

**Senator Hughes**

**Cosponsor: Senator Kearney**

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**A B I L L**

To amend section 5705.19 and to enact section 307.059 1  
of the Revised Code to authorize county 2  
commissioners to place the question of a property 3  
tax on the ballot for the purpose of providing 4  
funding to the probate court of the county to 5  
provide services for mentally ill or mentally 6  
incompetent adults in or from the county. 7

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

**Section 1.** That section 5705.19 be amended and section 8  
307.059 of the Revised Code be enacted to read as follows: 9

**Sec. 307.059.** The board of county commissioners of a county 10  
may submit to the electors of the county the question of levying a 11  
tax for the purpose specified in division (YY) of section 5705.19 12  
of the Revised Code. 13

If a majority of electors in the county who vote on the 14  
question approve the question of the tax levy, the proceeds of the 15  
levy shall be credited to a special fund created in the county 16  
treasury to be known as the probate court mental health fund. All 17  
money in the fund shall be appropriated by the board of county 18  
commissioners to the probate court without itemization exclusively 19

for the use of the probate court to provide or fund services for 20  
mentally ill or mentally incompetent adults in or from the county. 21

The board of county commissioners may anticipate a fraction 22  
of the proceeds of the levy and issue anticipation notes as 23  
authorized by section 5705.191 of the Revised Code for a current 24  
expense levy with a fixed term, and may anticipate the collection 25  
of current revenue under section 133.10 of the Revised Code. The 26  
board shall credit all money collected from the issuance in the 27  
same manner as revenue from the tax under this section. 28

**Sec. 5705.19.** This section does not apply to school districts 29  
or county school financing districts. 30

The taxing authority of any subdivision at any time and in 31  
any year, by vote of two-thirds of all the members of the taxing 32  
authority, may declare by resolution and certify the resolution to 33  
the board of elections not less than ninety days before the 34  
election upon which it will be voted that the amount of taxes that 35  
may be raised within the ten-mill limitation will be insufficient 36  
to provide for the necessary requirements of the subdivision and 37  
that it is necessary to levy a tax in excess of that limitation 38  
for any of the following purposes: 39

(A) For current expenses of the subdivision, except that the 40  
total levy for current expenses of a detention facility district 41  
or district organized under section 2151.65 of the Revised Code 42  
shall not exceed two mills and that the total levy for current 43  
expenses of a combined district organized under sections 2151.65 44  
and 2152.41 of the Revised Code shall not exceed four mills; 45

(B) For the payment of debt charges on certain described 46  
bonds, notes, or certificates of indebtedness of the subdivision 47  
issued subsequent to January 1, 1925; 48

(C) For the debt charges on all bonds, notes, and 49

certificates of indebtedness issued and authorized to be issued	50
prior to January 1, 1925;	51
(D) For a public library of, or supported by, the subdivision	52
under whatever law organized or authorized to be supported;	53
(E) For a municipal university, not to exceed two mills over	54
the limitation of one mill prescribed in section 3349.13 of the	55
Revised Code;	56
(F) For the construction or acquisition of any specific	57
permanent improvement or class of improvements that the taxing	58
authority of the subdivision may include in a single bond issue;	59
(G) For the general construction, reconstruction,	60
resurfacing, and repair of streets, roads, and bridges in	61
municipal corporations, counties, or townships;	62
(H) For parks and recreational purposes;	63
(I) For the purpose of providing and maintaining fire	64
apparatus, appliances, buildings, or sites therefor, or sources of	65
water supply and materials therefor, or the establishment and	66
maintenance of lines of fire alarm telegraph, or the payment of	67
firefighting companies or permanent, part-time, or volunteer	68
firefighting, emergency medical service, administrative, or	69
communications personnel to operate the same, including the	70
payment of any employer contributions required for such personnel	71
under section 145.48 or 742.34 of the Revised Code, or the	72
purchase of ambulance equipment, or the provision of ambulance,	73
paramedic, or other emergency medical services operated by a fire	74
department or firefighting company;	75
(J) For the purpose of providing and maintaining motor	76
vehicles, communications, other equipment, buildings, and sites	77
for such buildings used directly in the operation of a police	78
department, or the payment of salaries of permanent or part-time	79
police, communications, or administrative personnel to operate the	80

same, including the payment of any employer contributions required 81  
for such personnel under section 145.48 or 742.33 of the Revised 82  
Code, or the payment of the costs incurred by townships as a 83  
result of contracts made with other political subdivisions in 84  
order to obtain police protection, or the provision of ambulance 85  
or emergency medical services operated by a police department; 86

(K) For the maintenance and operation of a county home or 87  
detention facility; 88

(L) For community mental retardation and developmental 89  
disabilities programs and services pursuant to Chapter 5126. of 90  
the Revised Code, except that the procedure for such levies shall 91  
be as provided in section 5705.222 of the Revised Code; 92

(M) For regional planning; 93

(N) For a county's share of the cost of maintaining and 94  
operating schools, district detention facilities, forestry camps, 95  
or other facilities, or any combination thereof, established under 96  
section 2151.65 or 2152.41 of the Revised Code or both of those 97  
sections; 98

(O) For providing for flood defense, providing and 99  
maintaining a flood wall or pumps, and other purposes to prevent 100  
floods; 101

(P) For maintaining and operating sewage disposal plants and 102  
facilities; 103

(Q) For the purpose of purchasing, acquiring, constructing, 104  
enlarging, improving, equipping, repairing, maintaining, or 105  
operating, or any combination of the foregoing, a county transit 106  
system pursuant to sections 306.01 to 306.13 of the Revised Code, 107  
or of making any payment to a board of county commissioners 108  
operating a transit system or a county transit board pursuant to 109  
section 306.06 of the Revised Code; 110

(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;	111 112 113 114
(S) For the prevention, control, and abatement of air pollution;	115 116
(T) For maintaining and operating cemeteries;	117
(U) For providing ambulance service, emergency medical service, or both;	118 119
(V) For providing for the collection and disposal of garbage or refuse, including yard waste;	120 121
(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;	122 123 124
(X) For the construction and maintenance of a drainage improvement pursuant to section 6131.52 of the Revised Code;	125 126
(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;	127 128 129
(Z) For the provision and maintenance of zoological park services and facilities as authorized under section 307.76 of the Revised Code;	130 131 132
(AA) For the maintenance and operation of a free public museum of art, science, or history;	133 134
(BB) For the establishment and operation of a 9-1-1 system, as defined in section 5507.01 of the Revised Code;	135 136
(CC) For the purpose of acquiring, rehabilitating, or developing rail property or rail service. As used in this division, "rail property" and "rail service" have the same meanings as in section 4981.01 of the Revised Code. This division	137 138 139 140

applies only to a county, township, or municipal corporation. 141

(DD) For the purpose of acquiring property for, constructing, 142  
operating, and maintaining community centers as provided for in 143  
section 755.16 of the Revised Code; 144

(EE) For the creation and operation of an office or joint 145  
office of economic development, for any economic development 146  
purpose of the office, and to otherwise provide for the 147  
establishment and operation of a program of economic development 148  
pursuant to sections 307.07 and 307.64 of the Revised Code, or to 149  
the extent that the expenses of a county land reutilization 150  
corporation organized under Chapter 1724. of the Revised Code are 151  
found by the board of county commissioners to constitute the 152  
promotion of economic development, for the payment of such 153  
operations and expenses; 154

(FF) For the purpose of acquiring, establishing, 155  
constructing, improving, equipping, maintaining, or operating, or 156  
any combination of the foregoing, a township airport, landing 157  
field, or other air navigation facility pursuant to section 505.15 158  
of the Revised Code; 159

(GG) For the payment of costs incurred by a township as a 160  
result of a contract made with a county pursuant to section 161  
505.263 of the Revised Code in order to pay all or any part of the 162  
cost of constructing, maintaining, repairing, or operating a water 163  
supply improvement; 164

(HH) For a board of township trustees to acquire, other than 165  
by appropriation, an ownership interest in land, water, or 166  
wetlands, or to restore or maintain land, water, or wetlands in 167  
which the board has an ownership interest, not for purposes of 168  
recreation, but for the purposes of protecting and preserving the 169  
natural, scenic, open, or wooded condition of the land, water, or 170  
wetlands against modification or encroachment resulting from 171

occupation, development, or other use, which may be styled as 172  
protecting or preserving "greenspace" in the resolution, notice of 173  
election, or ballot form. Except as otherwise provided in this 174  
division, land is not acquired for purposes of recreation, even if 175  
the land is used for recreational purposes, so long as no 176  
building, structure, or fixture used for recreational purposes is 177  
permanently attached or affixed to the land. Except as otherwise 178  
provided in this division, land that previously has been acquired 179  
in a township for these greenspace purposes may subsequently be 180  
used for recreational purposes if the board of township trustees 181  
adopts a resolution approving that use and no building, structure, 182  
or fixture used for recreational purposes is permanently attached 183  
or affixed to the land. The authorization to use greenspace land 184  
for recreational use does not apply to land located in a township 185  
that had a population, at the time it passed its first greenspace 186  
levy, of more than thirty-eight thousand within a county that had 187  
a population, at that time, of at least eight hundred sixty 188  
thousand. 189

(II) For the support by a county of a crime victim assistance 190  
program that is provided and maintained by a county agency or a 191  
private, nonprofit corporation or association under section 307.62 192  
of the Revised Code; 193

(JJ) For any or all of the purposes set forth in divisions 194  
(I) and (J) of this section. This division applies only to a 195  
township. 196

(KK) For a countywide public safety communications system 197  
under section 307.63 of the Revised Code. This division applies 198  
only to counties. 199

(LL) For the support by a county of criminal justice services 200  
under section 307.45 of the Revised Code; 201

(MM) For the purpose of maintaining and operating a jail or 202

other detention facility as defined in section 2921.01 of the Revised Code;	203 204
(NN) For purchasing, maintaining, or improving, or any combination of the foregoing, real estate on which to hold agricultural fairs. This division applies only to a county.	205 206 207
(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;	208 209 210 211
(PP) For both of the purposes set forth in divisions (G) and (OO) of this section.	212 213
(QQ) For both of the purposes set forth in divisions (H) and (HH) of this section. This division applies only to a township.	214 215
(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.	216 217 218 219 220
(SS) For both of the purposes set forth in divisions (BB) and (KK) of this section. This division applies only to a county.	221 222
(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.	223 224 225
(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;	226 227 228 229 230
(VV) For construction and maintenance of improvements and expenses of soil and water conservation district programs under	231 232



Chapter 1515. of the Revised Code;	233
(WW) For the Ohio cooperative extension service fund created	234
under section 3335.35 of the Revised Code for the purposes	235
prescribed under section 3335.36 of the Revised Code for the	236
benefit of the citizens of a county. This division applies only to	237
a county.	238
(XX) For a municipal corporation that withdraws or proposes	239
by resolution to withdraw from a regional transit authority under	240
section 306.55 of the Revised Code to provide transportation	241
services for the movement of persons within, from, or to the	242
municipal corporation;	243
<u>(YY) For a county to provide revenue to the probate court of</u>	244
<u>that county to provide services to mentally ill or mentally</u>	245
<u>incompetent adults in or from the county.</u>	246
The resolution shall be confined to the purpose or purposes	247
described in one division of this section, to which the revenue	248
derived therefrom shall be applied. The existence in any other	249
division of this section of authority to levy a tax for any part	250
or all of the same purpose or purposes does not preclude the use	251
of such revenues for any part of the purpose or purposes of the	252
division under which the resolution is adopted.	253
The resolution shall specify the amount of the increase in	254
rate that it is necessary to levy, the purpose of that increase in	255
rate, and the number of years during which the increase in rate	256
shall be in effect, which may or may not include a levy upon the	257
duplicate of the current year. The number of years may be any	258
number not exceeding five, except as follows:	259
(1) When the additional rate is for the payment of debt	260
charges, the increased rate shall be for the life of the	261
indebtedness.	262
(2) When the additional rate is for any of the following, the	263

increased rate shall be for a continuing period of time:	264
(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;	265 266 267 268
(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.	269 270 271 272 273
(3) When the additional rate is for either of the following, the increased rate may be for a continuing period of time:	274 275
(a) For the purposes set forth in division (I), (J), (U), or (KK) of this section;	276 277
(b) For the maintenance and operation of a joint recreation district.	278 279
(4) When the increase is for the purpose or purposes set forth in division (D), (G), (H), (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.	280 281 282 283
(5) When the additional rate is for the purpose described in division (Z) <u>or (YY)</u> of this section, the increased rate shall be for any number of years not exceeding ten.	284 285 286
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	287 288 289 290 291 292 293

terminated or that the millage is excessive and the levy shall be 294  
decreased by a designated amount. 295

A resolution of a detention facility district, a district 296  
organized under section 2151.65 of the Revised Code, or a combined 297  
district organized under both sections 2151.65 and 2152.41 of the 298  
Revised Code may include both current expenses and other purposes, 299  
provided that the resolution shall apportion the annual rate of 300  
levy between the current expenses and the other purpose or 301  
purposes. The apportionment need not be the same for each year of 302  
the levy, but the respective portions of the rate actually levied 303  
each year for the current expenses and the other purpose or 304  
purposes shall be limited by the apportionment. 305

Whenever a board of county commissioners, acting either as 306  
the taxing authority of its county or as the taxing authority of a 307  
sewer district or subdistrict created under Chapter 6117. of the 308  
Revised Code, by resolution declares it necessary to levy a tax in 309  
excess of the ten-mill limitation for the purpose of constructing, 310  
improving, or extending sewage disposal plants or sewage systems, 311  
the tax may be in effect for any number of years not exceeding 312  
twenty, and the proceeds of the tax, notwithstanding the general 313  
provisions of this section, may be used to pay debt charges on any 314  
obligations issued and outstanding on behalf of the subdivision 315  
for the purposes enumerated in this paragraph, provided that any 316  
such obligations have been specifically described in the 317  
resolution. 318

A resolution adopted by the legislative authority of a 319  
municipal corporation that is for the purpose in division (XX) of 320  
this section may be combined with the purpose provided in section 321  
306.55 of the Revised Code, by vote of two-thirds of all members 322  
of the legislative authority. The legislative authority may 323  
certify the resolution to the board of elections as a combined 324  
question. The question appearing on the ballot shall be as 325

provided in section 5705.252 of the Revised Code. 326

The resolution shall go into immediate effect upon its 327  
passage, and no publication of the resolution is necessary other 328  
than that provided for in the notice of election. 329

When the electors of a subdivision or, in the case of a 330  
qualifying library levy for the support of a library association 331  
or private corporation, the electors of the association library 332  
district, have approved a tax levy under this section, the taxing 333  
authority of the subdivision may anticipate a fraction of the 334  
proceeds of the levy and issue anticipation notes in accordance 335  
with section 5705.191 or 5705.193 of the Revised Code. 336

**Section 2.** That existing section 5705.19 of the Revised Code 337  
is hereby repealed. 338