

**As Introduced**

**131st General Assembly**

**Regular Session**

**2015-2016**

**H. B. No. 91**

**Representative Green**

**Cosponsors: Representatives Brenner, Boose, Anielski, Perales, Sheehy,  
Blessing**

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**A BILL**

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

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

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

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

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

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(A) For current expenses of the subdivision, except that 18  
the total levy for current expenses of a detention facility 19  
district or district organized under section 2151.65 of the 20  
Revised Code shall not exceed two mills and that the total levy 21  
for current expenses of a combined district organized under 22  
sections 2151.65 and 2152.41 of the Revised Code shall not 23  
exceed four mills; 24

(B) For the payment of debt charges on certain described 25  
bonds, notes, or certificates of indebtedness of the subdivision 26  
issued subsequent to January 1, 1925; 27

(C) For the debt charges on all bonds, notes, and 28  
certificates of indebtedness issued and authorized to be issued 29  
prior to January 1, 1925; 30

(D) For a public library of, or supported by, the 31  
subdivision under whatever law organized or authorized to be 32  
supported; 33

(E) For a municipal university, not to exceed two mills 34  
over the limitation of one mill prescribed in section 3349.13 of 35  
the Revised Code; 36

(F) For the construction or acquisition of any specific 37  
permanent improvement or class of improvements that the taxing 38  
authority of the subdivision may include in a single bond issue; 39

(G) For the general construction, reconstruction, 40  
resurfacing, and repair of streets, roads, and bridges in 41  
municipal corporations, counties, or townships; 42

(H) For parks and recreational purposes; 43

(I) For the purpose of providing and maintaining fire 44  
apparatus, appliances, buildings, or sites therefor, or sources 45

of water supply and materials therefor, or the establishment and 46  
maintenance of lines of fire alarm telegraph, or the payment of 47  
firefighting companies or permanent, part-time, or volunteer 48  
firefighting, emergency medical service, administrative, or 49  
communications personnel to operate the same, including the 50  
payment of any employer contributions required for such 51  
personnel under section 145.48 or 742.34 of the Revised Code, or 52  
the purchase of ambulance equipment, or the provision of 53  
ambulance, paramedic, or other emergency medical services 54  
operated by a fire department or firefighting company; 55

(J) For the purpose of providing and maintaining motor 56  
vehicles, communications, other equipment, buildings, and sites 57  
for such buildings used directly in the operation of a police 58  
department, or the payment of salaries of permanent or part-time 59  
police, communications, or administrative personnel to operate 60  
the same, including the payment of any employer contributions 61  
required for such personnel under section 145.48 or 742.33 of 62  
the Revised Code, or the payment of the costs incurred by 63  
townships as a result of contracts made with other political 64  
subdivisions in order to obtain police protection, or the 65  
provision of ambulance or emergency medical services operated by 66  
a police department; 67

(K) For the maintenance and operation of a county home or 68  
detention facility; 69

(L) For community mental retardation and developmental 70  
disabilities programs and services pursuant to Chapter 5126. of 71  
the Revised Code, except that the procedure for such levies 72  
shall be as provided in section 5705.222 of the Revised Code; 73

(M) For regional planning; 74

(N) For a county's share of the cost of maintaining and	75
operating schools, district detention facilities, forestry	76
camps, or other facilities, or any combination thereof,	77
established under section 2151.65 or 2152.41 of the Revised Code	78
or both of those sections;	79
 (O) For providing for flood defense, providing and	80
maintaining a flood wall or pumps, and other purposes to prevent	81
floods;	82
 (P) For maintaining and operating sewage disposal plants	83
and facilities;	84
 (Q) For the purpose of purchasing, acquiring,	85
constructing, enlarging, improving, equipping, repairing,	86
maintaining, or operating, or any combination of the foregoing,	87
a county transit system pursuant to sections 306.01 to 306.13 of	88
the Revised Code, or of making any payment to a board of county	89
commissioners operating a transit system or a county transit	90
board pursuant to section 306.06 of the Revised Code;	91
 (R) For the subdivision's share of the cost of acquiring	92
or constructing any schools, forestry camps, detention	93
facilities, or other facilities, or any combination thereof,	94
under section 2151.65 or 2152.41 of the Revised Code or both of	95
those sections;	96
 (S) For the prevention, control, and abatement of air	97
pollution;	98
 (T) For maintaining and operating cemeteries;	99
 (U) For providing ambulance service, emergency medical	100
service, or both;	101
 (V) For providing for the collection and disposal of	102

garbage or refuse, including yard waste; 103

(W) For the payment of the police officer employers' 104  
contribution or the firefighter employers' contribution required 105  
under sections 742.33 and 742.34 of the Revised Code; 106

(X) For the construction and maintenance of a drainage 107  
improvement pursuant to section 6131.52 of the Revised Code; 108

(Y) For providing or maintaining senior citizens services 109  
or facilities as authorized by section 307.694, 307.85, 505.70, 110  
or 505.706 or division (EE) of section 717.01 of the Revised 111  
Code; 112

(Z) For the provision and maintenance of zoological park 113  
services and facilities as authorized under section 307.76 of 114  
the Revised Code; 115

(AA) For the maintenance and operation of a free public 116  
museum of art, science, or history; 117

(BB) For the establishment and operation of a 9-1-1 118  
system, as defined in section 128.01 of the Revised Code; 119

(CC) For the purpose of acquiring, rehabilitating, or 120  
developing rail property or rail service. As used in this 121  
division, "rail property" and "rail service" have the same 122  
meanings as in section 4981.01 of the Revised Code. This 123  
division applies only to a county, township, or municipal 124  
corporation. 125

(DD) For the purpose of acquiring property for, 126  
constructing, operating, and maintaining community centers as 127  
provided for in section 755.16 of the Revised Code; 128

(EE) For the creation and operation of an office or joint 129  
office of economic development, for any economic development 130

purpose of the office, and to otherwise provide for the 131  
establishment and operation of a program of economic development 132  
pursuant to sections 307.07 and 307.64 of the Revised Code, or 133  
to the extent that the expenses of a county land reutilization 134  
corporation organized under Chapter 1724. of the Revised Code 135  
are found by the board of county commissioners to constitute the 136  
promotion of economic development, for the payment of such 137  
operations and expenses; 138

(FF) For the purpose of acquiring, establishing, 139  
constructing, improving, equipping, maintaining, or operating, 140  
or any combination of the foregoing, a township airport, landing 141  
field, or other air navigation facility pursuant to section 142  
505.15 of the Revised Code; 143

(GG) For the payment of costs incurred by a township as a 144  
result of a contract made with a county pursuant to section 145  
505.263 of the Revised Code in order to pay all or any part of 146  
the cost of constructing, maintaining, repairing, or operating a 147  
water supply improvement; 148

(HH) For a board of township trustees to acquire, other 149  
than by appropriation, an ownership interest in land, water, or 150  
wetlands, or to restore or maintain land, water, or wetlands in 151  
which the board has an ownership interest, not for purposes of 152  
recreation, but for the purposes of protecting and preserving 153  
the natural, scenic, open, or wooded condition of the land, 154  
water, or wetlands against modification or encroachment 155  
resulting from occupation, development, or other use, which may 156  
be styled as protecting or preserving "greenspace" in the 157  
resolution, notice of election, or ballot form. Except as 158  
otherwise provided in this division, land is not acquired for 159  
purposes of recreation, even if the land is used for 160

recreational purposes, so long as no building, structure, or 161  
fixture used for recreational purposes is permanently attached 162  
or affixed to the land. Except as otherwise provided in this 163  
division, land that previously has been acquired in a township 164  
for these greenspace purposes may subsequently be used for 165  
recreational purposes if the board of township trustees adopts a 166  
resolution approving that use and no building, structure, or 167  
fixture used for recreational purposes is permanently attached 168  
or affixed to the land. The authorization to use greenspace land 169  
for recreational use does not apply to land located in a 170  
township that had a population, at the time it passed its first 171  
greenspace levy, of more than thirty-eight thousand within a 172  
county that had a population, at that time, of at least eight 173  
hundred sixty thousand. 174

(II) For the support by a county of a crime victim 175  
assistance program that is provided and maintained by a county 176  
agency or a private, nonprofit corporation or association under 177  
section 307.62 of the Revised Code; 178

(JJ) For any or all of the purposes set forth in divisions 179  
(I) and (J) of this section. This division applies only to a 180  
township. 181

(KK) For a countywide public safety communications system 182  
under section 307.63 of the Revised Code. This division applies 183  
only to counties. 184

(LL) For the support by a county of criminal justice 185  
services under section 307.45 of the Revised Code; 186

(MM) For the purpose of maintaining and operating a jail 187  
or other detention facility as defined in section 2921.01 of the 188  
Revised Code; 189

(NN) For purchasing, maintaining, or improving, or any 190  
combination of the foregoing, real estate on which to hold, and 191  
the operating expenses of, agricultural fairs operated by a 192  
county agricultural society or independent agricultural society 193  
under Chapter 1711. of the Revised Code. This division applies 194  
only to a county. 195

(OO) For constructing, rehabilitating, repairing, or 196  
maintaining sidewalks, walkways, trails, bicycle pathways, or 197  
similar improvements, or acquiring ownership interests in land 198  
necessary for the foregoing improvements; 199

(PP) For both of the purposes set forth in divisions (G) 200  
and (OO) of this section. 201

(QQ) For both of the purposes set forth in divisions (H) 202  
and (HH) of this section. This division applies only to a 203  
township. 204

(RR) For the legislative authority of a municipal 205  
corporation, board of county commissioners of a county, or board 206  
of township trustees of a township to acquire agricultural 207  
easements, as defined in section 5301.67 of the Revised Code, 208  
and to supervise and enforce the easements. 209

(SS) For both of the purposes set forth in divisions (BB) 210  
and (KK) of this section. This division applies only to a 211  
county. 212

(TT) For the maintenance and operation of a facility that 213  
is organized in whole or in part to promote the sciences and 214  
natural history under section 307.761 of the Revised Code. 215

(UU) For the creation and operation of a county land 216  
reutilization corporation and for any programs or activities of 217  
the corporation found by the board of directors of the 218



corporation to be consistent with the purposes for which the 219  
corporation is organized; 220

(VV) For construction and maintenance of improvements and 221  
expenses of soil and water conservation district programs under 222  
Chapter 1515. of the Revised Code; 223

(WW) For the OSU extension fund created under section 224  
3335.35 of the Revised Code for the purposes prescribed under 225  
section 3335.36 of the Revised Code for the benefit of the 226  
citizens of a county. This division applies only to a county. 227

(XX) For a municipal corporation that withdraws or 228  
proposes by resolution to withdraw from a regional transit 229  
authority under section 306.55 of the Revised Code to provide 230  
transportation services for the movement of persons within, 231  
from, or to the municipal corporation; 232

(YY) For any combination of the purposes specified in 233  
divisions (NN), (VV), and (WW) of this section. This division 234  
applies only to a county. 235

The resolution shall be confined to the purpose or 236  
purposes described in one division of this section, to which the 237  
revenue derived therefrom shall be applied. The existence in any 238  
other division of this section of authority to levy a tax for 239  
any part or all of the same purpose or purposes does not 240  
preclude the use of such revenues for any part of the purpose or 241  
purposes of the division under which the resolution is adopted. 242

The resolution shall specify the amount of the increase in 243  
rate that it is necessary to levy, the purpose of that increase 244  
in rate, and the number of years during which the increase in 245  
rate shall be in effect, which may or may not include a levy 246  
upon the duplicate of the current year. The number of years may 247

be any number not exceeding five, except as follows: 248

(1) When the additional rate is for the payment of debt 249  
charges, the increased rate shall be for the life of the 250  
indebtedness. 251

(2) When the additional rate is for any of the following, 252  
the increased rate shall be for a continuing period of time: 253

(a) For the current expenses for a detention facility 254  
district, a district organized under section 2151.65 of the 255  
Revised Code, or a combined district organized under sections 256  
2151.65 and 2152.41 of the Revised Code; 257

(b) For providing a county's share of the cost of 258  
maintaining and operating schools, district detention 259  
facilities, forestry camps, or other facilities, or any 260  
combination thereof, established under section 2151.65 or 261  
2152.41 of the Revised Code or under both of those sections. 262

(3) When the additional rate is for either of the 263  
following, the increased rate may be for a continuing period of 264  
time: 265

(a) For the purposes set forth in division (I), (J), (U), 266  
or (KK) of this section; 267

(b) For the maintenance and operation of a joint 268  
recreation district. 269

(4) When the increase is for the purpose or purposes set 270  
forth in division (D), (G), (H), (T), (Z), (CC), or (PP) of this 271  
section, the tax levy may be for any specified number of years 272  
or for a continuing period of time, as set forth in the 273  
resolution. 274

A levy for one of the purposes set forth in division (G), 275

(I), (J), or (U) of this section may be reduced pursuant to 276  
section 5705.261 or 5705.31 of the Revised Code. A levy for one 277  
of the purposes set forth in division (G), (I), (J), or (U) of 278  
this section may also be terminated or permanently reduced by 279  
the taxing authority if it adopts a resolution stating that the 280  
continuance of the levy is unnecessary and the levy shall be 281  
terminated or that the millage is excessive and the levy shall 282  
be decreased by a designated amount. 283

A resolution of a detention facility district, a district 284  
organized under section 2151.65 of the Revised Code, or a 285  
combined district organized under both sections 2151.65 and 286  
2152.41 of the Revised Code may include both current expenses 287  
and other purposes, provided that the resolution shall apportion 288  
the annual rate of levy between the current expenses and the 289  
other purpose or purposes. The apportionment need not be the 290  
same for each year of the levy, but the respective portions of 291  
the rate actually levied each year for the current expenses and 292  
the other purpose or purposes shall be limited by the 293  
apportionment. 294

Whenever a board of county commissioners, acting either as 295  
the taxing authority of its county or as the taxing authority of 296  
a sewer district or subdistrict created under Chapter 6117. of 297  
the Revised Code, by resolution declares it necessary to levy a 298  
tax in excess of the ten-mill limitation for the purpose of 299  
constructing, improving, or extending sewage disposal plants or 300  
sewage systems, the tax may be in effect for any number of years 301  
not exceeding twenty, and the proceeds of the tax, 302  
notwithstanding the general provisions of this section, may be 303  
used to pay debt charges on any obligations issued and 304  
outstanding on behalf of the subdivision for the purposes 305  
enumerated in this paragraph, provided that any such obligations 306

have been specifically described in the resolution. 307

A resolution adopted by the legislative authority of a 308  
municipal corporation that is for the purpose in division (XX) 309  
of this section may be combined with the purpose provided in 310  
section 306.55 of the Revised Code, by vote of two-thirds of all 311  
members of the legislative authority. The legislative authority 312  
may certify the resolution to the board of elections as a 313  
combined question. The question appearing on the ballot shall be 314  
as provided in section 5705.252 of the Revised Code. 315

The resolution shall go into immediate effect upon its 316  
passage, and no publication of the resolution is necessary other 317  
than that provided for in the notice of election. 318

When the electors of a subdivision or, in the case of a 319  
qualifying library levy for the support of a library association 320  
or private corporation, the electors of the association library 321  
district, have approved a tax levy under this section, the 322  
taxing authority of the subdivision may anticipate a fraction of 323  
the proceeds of the levy and issue anticipation notes in 324  
accordance with section 5705.191 or 5705.193 of the Revised 325  
Code. 326

**Section 2.** That existing section 5705.19 of the Revised 327  
Code is hereby repealed. 328