



COUNTY DATA EXCHANGE

CDE

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Property Tax Levies with Board of County Commissioners as the Taxing Authority August 2025

Each tax levy in Ohio is subject to a taxing authority. The taxing authority is the government entity that levies the tax and, generally, the entity that utilizes the tax revenue. The taxing authority for income taxes (the state, municipalities, or school districts) and sales taxes (the state, counties, and transit authorities) are straightforward. Defining the taxing authority for property taxes is more complex.

Generally, for property taxation, “taxing authority” is defined in R.C. 5705.01(C). The board of county commissioners is defined as the taxing authority for the county and its constituent departments and agencies, any drainage improvement districts in the county, a library district, the county health district/department, and, potentially, a detention facility district, a university branch district, a municipal university district, and a community center.

The table on the following pages contains information on the different property tax levies for which the board of county commissioners is the taxing authority.

Of note are two property tax levies: General Health Districts and County Library Special levies. Out of the property tax levies below, these two are the only ones that the board of county commissioners have no discretion on putting before voters or authority to suggest modifications. It is a CCAO Legislative Platform position that the board of county commissioners receive the same authority over these levies as they do with the others.

Property Tax Levies with Board of County Commissioners as Taxing Authority			
Shorthand Name	Purpose	Duration Limit	R.C. Citation(s)
Bonds to Pay Unsecured Debt & Disability Assistance	To pay debt certified by the county auditor and the aggregate requirement to pay disability assistance	10 years	131.23
General Obligation Bonds	For a purpose that the county may borrow funds	Duration to retire debt or statutory maximum	133.18
Soil & Water Conservation District Improvement	Construction and maintenance of improvements of the SWCD	Any number of years	940.33

Property Tax Levies with Board of County Commissioners as Taxing Authority			
Shorthand Name	Purpose	Duration Limit	R.C. Citation(s)
University Branch District ⁱ	For purchasing or enlarging a site, erecting and equipping buildings, enlarging, improving, or rebuilding buildings, or acquiring, constructing, or improving property.	Any number of years	3355.09
Association Library District ⁱⁱ	Library purposes	5 years	3375.42
Library Building Bond	Purchase, erect, construct, enlarge, extend, improve, equip, and furnish a library building and to purchase land for the building	Duration to retire debt	3375.43
General Health District ⁱⁱⁱ	Carrying out the health program	10 years	3709.29
Health & Human Services	Supplement the general fund for one or more of the following: public assistance, human or social services, relief, welfare, hospitalization, health, and support of general hospitals	10 years	5705.191
County Hospital ^{iv}	To supplement general fund appropriations for the operation of a county hospital	5 years	5705.22
Developmental Disabilities Programs, Services, & Facilities	For operation and support of programs and services by the DD Board and acquisition, construction, renovation, financing, maintenance, and operation of DD facilities	10 years or CPT	5705.222
County Library Special Levy ^v	For current expenses or specific permanent improvement	Any number of years or CPT	5705.23
Children Services	To supplement general fund appropriations for the support of children services and the care and placement of children	10 years	5705.24
Alcohol, Drug Addiction & Mental Health Operating and Facility	For operation of community addiction services providers and community mental health providers and for the acquisition, construction, renovation, financing, and operation of alcohol and drug addiction and mental health facilities	10 years	5750.221
Water & Sewer Plan & Specifications ^{vi}	For the preparation of plans, specifications, surveys, soundings, drillings, maps, and other data needed to develop plans for water distribution and sewage treatment	5 years	6119.31
Agricultural Society Bond	Purchase or lease of new fairgrounds and improvements	Duration to retire debt	1711.29-.30

Property Tax Levies with Board of County Commissioners as Taxing Authority			
Shorthand Name	Purpose	Duration Limit	R.C. Citation(s)
Veterans Memorial Levy ^{vii}	Land, improvements, and operating expenses	5 years	345.01-.04
Veterans Memorial Bond ^{viii}	Land and improvements	Duration to retire debt	345.02, 133.18
Current County Expenses	Current Expenses	5 years	5705.19(A)
County or District Detention Facility Operation & Maintenance ^{ix}	For schools, detention facilities, forestry camps, or other facilities pursuant to R.C. 2151.65 or 2152.41	CPT	5705.19(A)&(N)
Free Public Museums of Art, Science, or History	Maintenance and operation	5 years	5705.19(AA)
Combined Capital Expenses Levy	For any combination of R.C. 5705.19(G), (K), (N), (O), (P), (X), (BB), and (MM), for the acquisition, construction, or maintenance of county facilities, or for the acquisition of or improvements to land	10 years	5705.19(AAA)
Debt Charges	Payment of debt charges on all bonds, notes, and certificates of indebtedness	Duration to retire debt	5705.19(B)(C)
911 Phone Systems	For establishment and operation of a 9-1-1 System	5 years	5705.19(BB)
Rail Property or Service	For acquiring, rehabilitating, or developing rail property or service	Any number of years or CPT	5705.19(CC)
County District Library	Library purposes	N/A	5705.19(D)
Community Center ^x	Acquiring property, constructing, operating, and maintaining centers	5 years	5705.19(DD)
Municipal University Levy ^{xi}	To meet fiscal obligations under agreements authorized by R.C. 3349.23 or 3349.241.	5 years	5705.19(E), 3349.25
Office of Economic Development ^{xii}	Creation and operation of a county or joint office of economic development	5 years	5705.19(EE), 307.64
Permanent Improvement	For construction or acquisition of any specific permanent improvement or class of improvements	5 years	5705.19(F)
Roads and Bridges	General construction, reconstruction, resurfacing, and repair of roads and bridges	Any number of years or CPT	5705.19(G)
Parks and Recreation	Parks and recreation purposes	Any number of years or CPT	5705.19(H)
Crime Victim Assistance	For support of a program maintained by a county agency or a non-profit pursuant to R.C. 307.62	5 years	5705.19(II)

Property Tax Levies with Board of County Commissioners as Taxing Authority			
Shorthand Name	Purpose	Duration Limit	R.C. Citation(s)
Sheriff Equipment and Personnel	Providing and maintaining motor vehicles, communications, other equipment, buildings, and payment of personnel	5 years or CPT	5705.19(J)
County Home and Detention Facility Operation & Maintenance	Maintenance and operation	5 years	5705.19(K)
Countywide Public Safety Communications System	For systems established pursuant to R.C. 307.63	5 years or CPT	5705.19(KK)
Developmental Disabilities Programs & Services	For DD programs and services pursuant to Chapter 5126	5 years	5705.19(L)
County Criminal Justice Services	For the provision of criminal justice services pursuant to R.C. 307.45	5 years	5705.19(LL)
Regional Planning	Regional planning purposes	5 years	5705.19(M)
Jails & Detention Facilities	Maintaining and operating a jail or other detention facility	5 years	5705.19(MM)
Agricultural Fair Building & Operating	For the purchase, maintenance, or improvement of real estate and for operating expenses of fairs operated by either a county or independent agricultural society.	5 years	5705.19(NN)
Flood Defense	Maintaining a flood wall or pumps or other purposes to prevent floods.	5 years	5705.19(O)
Sidewalks, Trails, Walkways, & Bike Paths	For construction, rehabilitation, repair, maintenance of these or similar improvements. Also can be used for ownership interests in land for these or similar improvements	5 years	5705.19(OO)
Sewage Disposal	Maintaining and operating sewage plants and facilities	5 years	5705.19(P)
Sewage Disposal Plants Operation & Maintenance	Constructing, improving, and extending sewage disposal plants and sewerage systems and to pay debt charges	5 years	5705.19(P)
Combined Levy for Roads, Bridges, Sidewalks, Trails, Walkways, Bike Paths, & Similar Improvements	For the purposes of both R.C. 5705.19(G) and (OO)	Any number of years or CPT	5705.19(PP)

Property Tax Levies with Board of County Commissioners as Taxing Authority			
Shorthand Name	Purpose	Duration Limit	R.C. Citation(s)
County Transit System	Purchasing, acquiring, constructing, enlarging, improving, equipping, repairing, maintaining, or operating a transit system. It may also be used to make payments if the contract for transit services	5 years	5705.19(Q)
County or District Detention Facility Building	Constructing or acquiring schools, forestry camps, detention facilities, or other facilities pursuant to R.C. 2151.65 or 2152.41	CPT	5705.19(R)
Agricultural Easements	For the acquisition, supervision, and enforcement of easements	5 years	5705.19(RR)
Air Pollution Prevention, Control & Abatement	Prevention, control, and abatement of air pollution	5 years	5705.19(S)
Combined Public Safety Communications and 9-1-1 Phone Systems	For the purposes of R.C. 5705.19(BB) & (KK)	5 years	5705.19(SS)
Science or Natural History Facility	Maintain and operate a facility to encourage the study of and promote the sciences and natural history or to make payments to a non-profit it has contracted with for these purposes	5 years	5705.19(TT)
Ambulance or Emergency Medical Services	Provision of ambulance service, EMS, or both.	5 years or CPT	5705.19(U)
County Land Reutilization Corporation (Land Bank)	Creation and operation of a land bank and any programs or activities of it	5 years	5705.19(UU)
Garbage Collection & Disposal	Collecting and disposing of garbage or refuse, including yard waste	5 years	5705.19(V)
Soil & Water Conservation District Improvement and Expense	Construction and maintenance of improvements and for expenses of SWCD programs	5 years	5705.19(VV)
OSU Extension	For the OSU Extension Fund for purposes specified in R.C. 3335.36	5 years	5705.19(WW)
Drainage Improvement Construction & Maintenance	Either general drainage improvements or within a drainage improvement district	5 years	5705.19(X), 6131.52
Senior Citizens Services & Facilities	Providing maintenance senior citizen services for facilities authorized in R.C. 307.694	5 years or life of debt (if levy is to be used for debt)	5705.19(Y)
Combined OSU Extension, SWCD, and Fair	Same purposes as R.C. 5705.19(NN), (VV) & (WW)	Unspecified	5705.19(YZ)

Property Tax Levies with Board of County Commissioners as Taxing Authority			
Shorthand Name	Purpose	Duration Limit	R.C. Citation(s)
Zoological Park	Provision and maintenance of zoological park services and facilities	Any number of years or CPT	5705.19(Z)
TB Treatment & Clinic ^{xiii}	Supplement the general fund for TB treatment or to support TB clinics	10 years	5705.20, 5705.191

ⁱ If commissioners have appointed a University District Board of Trustees, that board is taxing authority

ⁱⁱ Only applicable where such a district exists and there is a contract for library services with another library district, a library association, or a corporation that provided library services before 1947.

ⁱⁱⁱ Commissioners must place levy on ballot, cannot deny or revise.

^{iv} Limited to 0.65 mills

^v Commissioners must place levy on ballot, cannot deny or revise.

^{vi} Revenue may be appropriated to a county or regional planning commission or regional water and sewer district for plan preparation. Limited to 0.3 mills

^{vii} If 2% of gubernatorial vote petitions, must be placed on the ballot. Limited to 1.0 mills

^{viii} 60% approval threshold

^{ix} Limited to 2 mills if for current expenses of a single district or 4 mills if for the current expenses of a combined district.

^x Only if the county is a contracting subdivision

^{xi} Only if commissioners have entered into an agreement with a university pursuant to 3349.23. Limited to 2.0 mills

^{xii} Can also be used for a land bank

^{xiii} Limited to 0.65 mills