



# Ohio Legislative Service Commission

## Bill Analysis

Sam Benham

### H.B. 91

131st General Assembly  
(As Introduced)

**Reps.** Green, Brenner, Boose, Anielski, Perales, Sheehy, Blessing

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## BILL SUMMARY

- Lengthens, to any number of years or for a continuing period of time, the maximum term of a property tax levy to pay for operating and maintaining public cemeteries.

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## CONTENT AND OPERATION

### Term of tax levies benefitting cemeteries

The bill lengthens the maximum term of a property tax levy to pay the operating and maintenance expenses of public cemeteries. Continuing law allows board of township trustees or municipal legislative authorities to propose and, with the approval of voters, levy a property tax for maintaining and operating a cemetery. Under current law, such a levy may be imposed for a term of up to five years. The bill instead allows such a levy to be imposed for any number of years or for a continuing period of time.<sup>1</sup>

Townships and municipal corporations have authority to acquire land for public cemeteries and to own and operate them with public funds, separately or jointly.<sup>2</sup> The expenses of operating and maintaining public cemeteries may be paid from taxes, gifts and bequests, sale of plots, general fund money, or, in the case of a municipal corporation, any other funds lawfully available for the purpose.

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## HISTORY

### ACTION

### DATE

Introduced

03-02-15

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<sup>1</sup> R.C. 5705.19.

<sup>2</sup> R.C. Chapter 517. for townships; R.C. 759.27 to 759.43 for township-municipal "union" cemeteries. Municipal corporations' authority derives from their home rule powers.