



# Ohio Legislative Service Commission

*Russ Keller*

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## Fiscal Note & Local Impact Statement

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**Bill:** H.B. 91 of the 131st G.A.

**Date:** April 27, 2015

**Status:** As Introduced

**Sponsor:** Rep. Green

**Local Impact Statement Procedure Required:** No

**Contents:** Lengthens the maximum term of a property tax levy to pay expenses of public cemeteries

### State Fiscal Highlights

- No direct fiscal effect on the state.

### Local Fiscal Highlights

- Townships and municipalities may collect property tax receipts on behalf of public cemeteries for longer durations between ballot initiatives if voters approve a levy authorized by the bill.

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## **Detailed Fiscal Analysis**

H.B. 91 lengthens the maximum term of a property tax levy to pay the operating and maintenance expenses of public cemeteries. Continuing law allows boards 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.

Townships and municipalities may collect property tax receipts on behalf of public cemeteries for longer durations between ballot initiatives if voters approve a levy authorized by the bill. In 2014, approximately 300 voter-approved, public cemetery levies were in effect in townships and municipalities across 55 counties. The gross tax rates for these 300 levies ranged from a low of 0.2 mills to a high of 3.0 mills, and the median gross rate was 0.8 mills.

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