

Introduction

Ohio's system of taxation provides the state and local units of government with varying degrees of authority to impose taxes. Some taxes can be imposed and collected only by the state, although revenue may be shared with local political subdivisions. Other taxes may be imposed and collected locally, where the revenue remains. The following tables illustrate the taxing powers at each level of local government in Ohio.

Political Subdivision	Taxing Authority
<p>Counties</p>	<p>Counties may levy a sales tax with or without a vote of the people but subject to voter referendum (these taxes are normally referred to as "permissive taxes"). Counties also collect a share of property taxes and may impose additional property tax, subject to voter approval, for public safety and road maintenance purposes, or for certain specific purposes, such as historic preservation, a zoo or a cultural facility. In addition, counties and certain large municipalities may levy, without voter approval, taxes on the cost of admissions, for general revenue, or on lodging, for either general revenue or the specific purposes of construction and operation of convention or sports facilities. Counties may also levy, with or without voter approval but subject to referendum, permissive taxes on alcoholic beverages and cigarettes for sports facility funding purposes; Cuyahoga County is the only county currently doing so.</p>

LOCAL TAXES
POLITICAL SUBDIVISIONS

<p>Cities and villages (1)</p>	<p>May levy income taxes up to 1.0 percent; any level above that must be approved by voters; also property taxes, subject to voter approval, for police or fire protection; and taxes on lodging or admissions, neither of which requires voter approval, for general revenue or in certain municipalities, to fund a convention facility.</p>
<p>Townships</p>	<p>May levy property taxes, subject to voter approval, for police or fire protection or road maintenance; also a tax on lodging, which does not require voter approval, for general revenue.</p>
<p>School districts</p>	<p>May levy property taxes subject to voter approval, for operations or a specific purpose, such as school construction; and income tax, also subject to voter approval.</p>

Notes: (1) In Ohio, cities have 5,000 or more inhabitants. Villages have fewer than 5,000 inhabitants. (2) Examples of services provided by special districts include special educational services, libraries, mental health, children's services and senior care services.

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Park districts	May levy property taxes subject to voter approval, for operations or a specific purpose.
Special districts(2)	May levy property taxes subject to voter approval, for operations or a specific purpose.
Fire districts	May levy property taxes subject to voter approval, for operations or a specific purpose.
Water or sewer districts	May levy property taxes subject to voter approval, for operations or a specific purpose. such as facility or service line construction.
Transit authorities	May levy sales taxes , subject to voter approval, for operations or a specific purpose.

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