FAIRFIELD COUNTY · OHIO AUDITOR

Inside Millage

The Ohio Constitution authorizes a limited amount of property taxation without a vote of the people. This constitutional authority is commonly known as **inside millage.**

Inside millage generally consists of up to **10 mills** of unvoted property tax within a taxing district. Those mills are allocated among eligible local governments according to constitutional and statutory provisions.

Ohio Constitution, Article XII, Section 2, establishes the constitutional limitation on unvoted property taxation.

Outside Millage

Property taxes exceeding the constitutional 10-mill limitation are commonly known as **outside millage.**

Outside millage consists of levies that have been approved by voters for specific governmental purposes, including but not limited to:

- current operating expenses
- roads and bridges
- parks
- fire & emergency medical services
- police services
- senior services
- social services
- developmental disabilities programs
- ADAMH programs
- schools
- public libraries
- permanent improvements
- debt retirement

These levies require voter approval.

Allocation of Certain State Shared Revenues

Ohio law assigns the Budget Commission duties related to the allocation of certain state-shared revenues among political subdivisions within the county. Depending on the type of funds involved, the commission may determine allocations among:

counties | municipalities | townships | libraries* | other eligible political subdivisions

In many instances, these allocations are based on agreed-upon formulas.

***Public Libraries**

Ohio's public libraries are independent political subdivisions that receive funding from multiple sources.

When required by statute, the Budget Commission participates in allocating certain revenues affecting public libraries and certifies property tax rates for library levies in the same manner as for other eligible political subdivisions.

The Budget Commission's role is administrative and statutory; it does not oversee library operations or approve library expenditures.

CONTACT US!

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