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133rd General Assembly

Regular Session

2019-2020

Am. H. B. No. 76

Representative Merrin

**Cosponsors: Representatives Romanchuk, Becker, Seitz, Lang, Riedel, Jones,
Jordan, Hood, Keller, Stein, Brinkman, Antani, Callender, Dean, DeVitis,
Greenspan, Kick, Lipps, Manning, D., Stoltzfus, Wiggam**

A BILL

To amend sections 133.18, 306.32, 306.322, 345.01, 1
345.03, 345.04, 505.37, 505.48, 505.481, 511.27, 2
511.28, 511.34, 513.18, 755.181, 1545.041, 3
1545.21, 1711.30, 3311.50, 3318.01, 3318.06, 4
3318.061, 3318.062, 3318.063, 3318.361, 3318.45, 5
3381.03, 3505.06, 4582.024, 4582.26, 5705.01, 6
5705.03, 5705.192, 5705.195, 5705.196, 5705.197, 7
5705.199, 5705.21, 5705.212, 5705.213, 5705.215, 8
5705.218, 5705.219, 5705.233, 5705.25, 5705.251, 9
5705.261, 5705.55, 5748.01, 5748.02, 5748.03, 10
5748.04, 5748.08, and 5748.09 of the Revised 11
Code to enact the "Ballot Uniformity and 12
Transparency Act" to modify the form of election 13
notices and ballot language for property tax 14
levies. 15

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 133.18, 306.32, 306.322, 345.01, 16
345.03, 345.04, 505.37, 505.48, 505.481, 511.27, 511.28, 511.34, 17

513.18, 755.181, 1545.041, 1545.21, 1711.30, 3311.50, 3318.01, 18
3318.06, 3318.061, 3318.062, 3318.063, 3318.361, 3318.45, 19
3381.03, 3505.06, 4582.024, 4582.26, 5705.01, 5705.03, 5705.192, 20
5705.195, 5705.196, 5705.197, 5705.199, 5705.21, 5705.212, 21
5705.213, 5705.215, 5705.218, 5705.219, 5705.233, 5705.25, 22
5705.251, 5705.261, 5705.55, 5748.01, 5748.02, 5748.03, 5748.04, 23
5748.08, and 5748.09 of the Revised Code be amended to read as 24
follows: 25

Sec. 133.18. (A) The taxing authority of a subdivision may 26
by legislation submit to the electors of the subdivision the 27
question of issuing any general obligation bonds, for one 28
purpose, that the subdivision has power or authority to issue. 29

(B) When the taxing authority of a subdivision desires or 30
is required by law to submit the question of a bond issue to the 31
electors, it shall pass legislation that does all of the 32
following: 33

(1) Declares the necessity and purpose of the bond issue; 34

(2) States the date of the authorized election at which 35
the question shall be submitted to the electors; 36

(3) States the amount, approximate date, estimated net 37
average rate of interest, and maximum number of years over which 38
the principal of the bonds may be paid; 39

(4) Declares the necessity of levying a tax outside the 40
tax limitation to pay the debt charges on the bonds and any 41
anticipatory securities. 42

The estimated net average interest rate shall be 43
determined by the taxing authority based on, among other 44
factors, then existing market conditions, and may reflect 45
adjustments for any anticipated direct payments expected to be 46

received by the taxing authority from the government of the 47
United States relating to the bonds and the effect of any 48
federal tax credits anticipated to be available to owners of all 49
or a portion of the bonds. The estimated net average rate of 50
interest, and any statutory or charter limit on interest rates 51
that may then be in effect and that is subsequently amended, 52
shall not be a limitation on the actual interest rate or rates 53
on the securities when issued. 54

(C) (1) The taxing authority shall certify a copy of the 55
legislation passed under division (B) of this section to the 56
county auditor. The county auditor shall promptly calculate and 57
advise and, not later than ninety days before the election, 58
confirm that advice by certification to, the taxing authority 59
the estimated average annual property tax levy, expressed in 60
~~cents or dollars and cents for each one hundred~~ thousand dollars 61
of ~~tax valuation~~ fair market value and in mills for each one 62
dollar of ~~tax valuation~~ taxable value, that the county auditor 63
estimates to be required throughout the stated maturity of the 64
bonds to pay the debt charges on the bonds. The auditor shall 65
additionally calculate and certify the amount the levy is 66
estimated to collect for each tax year it is levied, rounded to 67
the nearest dollar. In calculating the estimated average annual 68
property tax levy and the levy's estimated annual collections 69
for this purpose, the county auditor shall assume that the bonds 70
are issued in one series bearing interest and maturing in 71
substantially equal principal amounts in each year over the 72
maximum number of years over which the principal of the bonds 73
may be paid as stated in that legislation, and that the amount 74
of the tax valuation of the subdivision for the current year 75
remains the same throughout the maturity of the bonds, except as 76
otherwise provided in division (C) (2) of this section. If the 77

tax valuation for the current year is not determined, the county 78
auditor shall base the calculation on the estimated amount of 79
the tax valuation submitted by the county auditor to the county 80
budget commission. If the subdivision is located in more than 81
one county, the county auditor shall obtain the assistance of 82
the county auditors of the other counties, and those county 83
auditors shall provide assistance, in establishing the tax 84
valuation of the subdivision for purposes of certifying the 85
estimated average annual property tax levy and the levy's 86
estimated annual collections. 87

(2) When considering the tangible personal property 88
component of the tax valuation of the subdivision, the county 89
auditor shall take into account the assessment percentages 90
prescribed in section 5711.22 of the Revised Code. The tax 91
commissioner may issue rules, orders, or instructions directing 92
how the assessment percentages must be utilized. 93

(D) After receiving the county auditor's advice under 94
division (C) of this section, the taxing authority by 95
legislation may determine to proceed with submitting the 96
question of the issue of securities, and shall, not later than 97
the ninetieth day before the day of the election, file the 98
following with the board of elections: 99

(1) Copies of the legislation provided for in divisions 100
(B) and (D) of this section; 101

(2) The amount of the estimated average annual property 102
tax levy, expressed in ~~cents or dollars and cents~~ for each one 103
hundred thousand dollars of ~~tax valuation~~ fair market value and 104
in mills for each one dollar of ~~tax valuation~~ taxable value, as 105
estimated and certified to the taxing authority by the county 106
auditor; 107

(3) The amount the levy is estimated to collect for each 108
tax year it is levied, as certified to the taxing authority by 109
the county auditor. 110

(E) (1) The board of elections shall prepare the ballots 111
and make other necessary arrangements for the submission of the 112
question to the electors of the subdivision. If the subdivision 113
is located in more than one county, the board shall inform the 114
boards of elections of the other counties of the filings with 115
it, and those other boards shall if appropriate make the other 116
necessary arrangements for the election in their counties. The 117
election shall be conducted, canvassed, and certified in the 118
manner provided in Title XXXV of the Revised Code. 119

(2) The election shall be held at the regular places for 120
voting in the subdivision. If the electors of only a part of a 121
precinct are qualified to vote at the election the board of 122
elections may assign the electors in that part to an adjoining 123
precinct, including an adjoining precinct in another county if 124
the board of elections of the other county consents to and 125
approves the assignment. Each elector so assigned shall be 126
notified of that fact prior to the election by notice mailed by 127
the board of elections, in such manner as it determines, prior 128
to the election. 129

(3) The board of elections shall publish a notice of the 130
election once in a newspaper of general circulation in the 131
subdivision, no later than ten days prior to the election. The 132
notice shall state all of the following: 133

(a) The principal amount of the proposed bond issue; 134

(b) The stated purpose for which the bonds are to be 135
issued; 136

(c) The maximum number of years over which the principal 137
of the bonds may be paid; 138

(d) The estimated annual collections of the property tax; 139

(e) The estimated additional average annual property tax 140
levy, expressed in ~~cents or dollars and cents~~ for each one 141
hundred thousand dollars of ~~tax valuation fair market value~~ and 142
in mills for each one dollar of ~~tax valuation~~ taxable value, to 143
be levied outside the tax limitation, as estimated and certified 144
to the taxing authority by the county auditor; 145

~~(e)-(f)~~ (f) The first calendar year in which the tax is 146
expected to be due. 147

(F) ~~(1)~~ The form of the ballot to be used at the election 148
shall be substantially either of the following, as applicable: 149

~~(a)-(1)~~ (1) "Shall bonds be issued by the (name 150
of subdivision) for the purpose of (purpose of the 151
bond issue) in the principal amount of \$..... (principal 152
amount of the bond issue), to be repaid annually over a maximum 153
period of (the maximum number of years over which the 154
principal of the bonds may be paid) years, and an annual levy of 155
property taxes be made outside the (as applicable, 156
"ten-mill" or "...charter tax") limitation, estimated by the 157
county auditor to collect \$..... annually and to average over 158
the repayment period of the bond issue ~~(number of~~ 159
~~mills)~~ mills for each ~~one dollar \$1 of tax valuation taxable~~ 160
value, which amounts to \$..... ~~(rate expressed in cents or~~ 161
~~dollars and cents, such as "36 cents" or "\$1.41")~~ for each ~~one~~ 162
~~hundred dollars \$100,000 of tax valuation fair market value~~, 163
commencing in (first year the tax will be levied), 164
first due in calendar year (first calendar year in 165

which the tax shall be due), to pay the annual debt charges on 166
the bonds, and to pay debt charges on any notes issued in 167
anticipation of those bonds? 168

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| | | |
|--|------------------------|---|
| | For the bond issue | |
| | Against the bond issue | " |

~~(b)~~ (2) In the case of an election held pursuant to 170
legislation adopted under section 3375.43 or 3375.431 of the 171
Revised Code: 172

"Shall bonds be issued for (name of library) 173
for the purpose of (purpose of the bond issue), in 174
the principal amount of \$..... (amount of the bond issue) 175
by (the name of the subdivision that is to issue the 176
bonds and levy the tax) as the issuer of the bonds, to be repaid 177
annually over a maximum period of (the maximum number 178
of years over which the principal of the bonds may be paid) 179
years, and an annual levy of property taxes be made outside the 180
ten-mill limitation, estimated by the county auditor to collect 181
\$..... annually and to average over the repayment period of the 182
bond issue ~~(number of mills)~~ mills for each ~~one~~ 183
~~dollar \$1 of tax valuation~~ taxable value, which amounts to 184
\$..... ~~(rate expressed in cents or dollars and cents, such~~ 185
~~as "36 cents" or "\$1.41")~~ for each ~~one hundred dollars \$100,000~~ 186
~~of tax valuation~~ fair market value, commencing in 187
(first year the tax will be levied), first due in calendar year 188
..... (first calendar year in which the tax shall be 189
due), to pay the annual debt charges on the bonds, and to pay 190

debt charges on any notes issued in anticipation of those bonds? 191

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| | | |
|--|------------------------|---|
| | For the bond issue | " |
| | Against the bond issue | |

~~(2) The purpose for which the bonds are to be issued shall~~ 193
~~be printed in the space indicated, in boldface type.~~ 194

(G) The board of elections shall promptly certify the 195
results of the election to the tax commissioner, the county 196
auditor of each county in which any part of the subdivision is 197
located, and the fiscal officer of the subdivision. The 198
election, including the proceedings for and result of the 199
election, is incontestable other than in a contest filed under 200
section 3515.09 of the Revised Code in which the plaintiff 201
prevails. 202

(H) If a majority of the electors voting upon the question 203
vote for it, the taxing authority of the subdivision may proceed 204
under sections 133.21 to 133.33 of the Revised Code with the 205
issuance of the securities and with the levy and collection of a 206
property tax outside the tax limitation during the period the 207
securities are outstanding sufficient in amount to pay the debt 208
charges on the securities, including debt charges on any 209
anticipatory securities required to be paid from that tax. If 210
legislation passed under section 133.22 or 133.23 of the Revised 211
Code authorizing those securities is filed with the county 212
auditor on or before the last day of November, the amount of the 213
voted property tax levy required to pay debt charges or 214
estimated debt charges on the securities payable in the 215

following year shall if requested by the taxing authority be 216
included in the taxes levied for collection in the following 217
year under section 319.30 of the Revised Code. 218

(I) (1) If, before any securities authorized at an election 219
under this section are issued, the net indebtedness of the 220
subdivision exceeds that applicable to that subdivision or those 221
securities, then and so long as that is the case none of the 222
securities may be issued. 223

(2) No securities authorized at an election under this 224
section may be initially issued after the first day of the sixth 225
January following the election, but this period of limitation 226
shall not run for any time during which any part of the 227
permanent improvement for which the securities have been 228
authorized, or the issuing or validity of any part of the 229
securities issued or to be issued, or the related proceedings, 230
is involved or questioned before a court or a commission or 231
other tribunal, administrative agency, or board. 232

(3) Securities representing a portion of the amount 233
authorized at an election that are issued within the applicable 234
limitation on net indebtedness are valid and in no manner 235
affected by the fact that the balance of the securities 236
authorized cannot be issued by reason of the net indebtedness 237
limitation or lapse of time. 238

(4) Nothing in this division (I) shall be interpreted or 239
applied to prevent the issuance of securities in an amount to 240
fund or refund anticipatory securities lawfully issued. 241

(5) The limitations of divisions (I) (1) and (2) of this 242
section do not apply to any securities authorized at an election 243
under this section if at least ten per cent of the principal 244

amount of the securities, including anticipatory securities, 245
authorized has theretofore been issued, or if the securities are 246
to be issued for the purpose of participating in any federally 247
or state-assisted program. 248

(6) The certificate of the fiscal officer of the 249
subdivision is conclusive proof of the facts referred to in this 250
division. 251

(J) As used in this section, "fair market value" has the 252
same meaning as in section 5705.01 of the Revised Code. 253

Sec. 306.32. Any county, or any two or more counties, 254
municipal corporations, or townships, or any combination of 255
these, may create a regional transit authority by the adoption 256
of a resolution or ordinance by the board of county 257
commissioners of each county, the legislative authority of each 258
municipal corporation, and the board of township trustees of 259
each township which is to create or to join in the creation of 260
the regional transit authority. The resolution or ordinance 261
shall state: 262

(A) The necessity for the creation of a regional transit 263
authority; 264

(B) The counties, municipal corporations, or townships 265
which are to create or to join in the creation of the regional 266
transit authority; 267

(C) The official name by which the regional transit 268
authority shall be known; 269

(D) The place in which the principal office of the 270
regional transit authority will be located or the manner in 271
which it may be selected; 272

(E) The number, term, and compensation, or method for 273
establishing compensation, of the members of the board of 274
trustees of the regional transit authority. Compensation shall 275
not exceed fifty dollars for each board and committee meeting 276
attended by a member, except that if compensation is provided 277
annually it shall not exceed six thousand dollars for the 278
president of the board or four thousand eight hundred dollars 279
for each other board member. 280

(F) The manner in which vacancies on the board of trustees 281
of the regional transit authority shall be filled; 282

(G) The manner and to what extent the expenses of the 283
regional transit authority shall be apportioned among the 284
counties, municipal corporations, and townships creating it; 285

(H) The purposes, including the kinds of transit 286
facilities, for which the regional transit authority is 287
organized. 288

The regional transit authority provided for in the 289
resolution or ordinance shall be deemed to be created upon the 290
adoption of the resolution or ordinance by the board of county 291
commissioners of each county, the legislative authority of each 292
municipal corporation, and the board of township trustees of 293
each township enumerated in the resolution or ordinance. 294

The resolution or ordinance creating a regional transit 295
authority may be amended to include additional counties, 296
municipal corporations, or townships or for any other purpose, 297
by the adoption of the amendment by the board of county 298
commissioners of each county, the legislative authority of each 299
municipal corporation, and the board of township trustees of 300
each township which has created or joined or proposes to join 301

the regional transit authority. 302

After each county, municipal corporation, and township 303
which has created or joined or proposes to join the regional 304
transit authority has adopted its resolution or ordinance 305
approving inclusion of additional counties, municipal 306
corporations, or townships in the regional transit authority, a 307
copy of each resolution or ordinance shall be filed with the 308
clerk of the board of the county commissioners of each county, 309
the clerk of the legislative authority of each municipal 310
corporation, and the fiscal officer of the board of trustees of 311
each township proposed to be included in the regional transit 312
authority. The inclusion is effective when all such filing has 313
been completed, unless the regional transit authority to which 314
territory is to be added has authority to levy an ad valorem tax 315
on property, or a sales tax, within its territorial boundaries, 316
in which event the inclusion shall become effective on the 317
sixtieth day after the last such filing is accomplished, unless, 318
prior to the expiration of the sixty-day period, qualified 319
electors residing in the area proposed to be added to the 320
regional transit authority, equal in number to at least ten per 321
cent of the qualified electors from the area who voted for 322
governor at the last gubernatorial election, file a petition of 323
referendum against the inclusion. Any petition of referendum 324
filed under this section shall be filed at the office of the 325
secretary of the board of trustees of the regional transit 326
authority. The person presenting the petition shall be given a 327
receipt containing on it the time of the day, the date, and the 328
purpose of the petition. The secretary of the board of trustees 329
of the regional transit authority shall cause the appropriate 330
board or boards of elections to check the sufficiency of 331
signatures on any petition of referendum filed under this 332

section and, if found to be sufficient, shall present the 333
petition to the board of trustees at a meeting of said board 334
which occurs not later than thirty days following the filing of 335
said petition. Upon presentation to the board of trustees of a 336
petition of referendum against the proposed inclusion, the board 337
of trustees shall promptly certify the proposal to the board or 338
boards of elections for the purpose of having the proposal 339
placed on the ballot at the next general or primary election 340
which occurs not less than ninety days after the date of the 341
meeting of said board, or at a special election, the date of 342
which shall be specified in the certification, which date shall 343
be not less than ninety days after the date of such meeting of 344
the board. Signatures on a petition of referendum may be 345
withdrawn up to and including the meeting of the board of 346
trustees certifying the proposal to the appropriate board or 347
boards of elections. If territory of more than one county, 348
municipal corporation, or township is to be added to the 349
regional transit authority, the electors of the territories of 350
the counties, municipal corporations, or townships which are to 351
be added shall vote as a district, and the majority affirmative 352
vote shall be determined by the vote cast in the district as a 353
whole. ~~Upon~~ 354

If the proposal would extend the levy of an existing 355
property tax to the territory to be added to the regional 356
transit authority, the board of trustees of the regional transit 357
board shall request from the county auditor an estimate of the 358
levy's annual collections, assuming that the additional 359
territory has been added to the regional transit authority, in 360
the same manner as required for a tax levy under section 5705.03 361
of the Revised Code. The auditor shall certify this estimate to 362
the board within ten days after receiving the board's request. 363

Upon certification of a proposal to the appropriate board 364
or boards of elections pursuant to this section, the board or 365
boards of election shall make the necessary arrangements for the 366
submission of the question to the electors of the territory to 367
be added to the regional transit authority qualified to vote on 368
the question, and the election shall be held, canvassed, and 369
certified in the manner provided for the submission of tax 370
levies under section 5705.191 of the Revised Code, except that 371
the question appearing on the ballot shall read: 372

"Shall the territory within the 373
(Name or names of political subdivisions to be joined) be added 374
to (Name) regional transit 375
authority?" and shall a(n) (here insert type of tax 376
or taxes) at a rate ~~of taxation~~ not to exceed (here insert 377
maximum tax rate or rates) be levied for all transit purposes?" 378

If the tax is a tax on property, the ballot shall express 379
the levy's estimated annual collections and the rate shall be 380
expressed numerically in mills for each one dollar of taxable 381
value and numerically in dollars for each one hundred thousand 382
dollars of fair market value, as that term is defined in section 383
5705.01 of the Revised Code. 384

If the question is approved by at least a majority of the 385
electors voting on the question, the joinder is immediately 386
effective, and the regional transit authority may extend the 387
levy of the tax against all the taxable property within the 388
territory which has been added. If the question is approved at a 389
general election or at a special election occurring prior to the 390
general election but after the fifteenth day of July, the 391
regional transit authority may amend its budget and resolution 392
adopted pursuant to section 5705.34 of the Revised Code, and the 393

levy shall be placed on the current tax list and duplicate and 394
collected as other taxes are collected from all taxable property 395
within the territorial boundaries of the regional transit 396
authority, including the territory within each political 397
subdivision added as a result of the election. 398

The territorial boundaries of a regional transit authority 399
shall be coextensive with the territorial boundaries of the 400
counties, municipal corporations, and townships included within 401
the regional transit authority, provided that the same area may 402
be included in more than one regional transit authority so long 403
as the regional transit authorities are not organized for 404
purposes as provided for in the resolutions or ordinances 405
creating the same, and any amendments to them, relating to the 406
same kinds of transit facilities; and provided further, that if 407
a regional transit authority includes only a portion of an 408
entire county, a regional transit authority for the same 409
purposes may be created in the remaining portion of the same 410
county by resolution of the board of county commissioners acting 411
alone or in conjunction with municipal corporations and 412
townships as provided in this section. 413

No regional transit authority shall be organized after 414
January 1, 1975, to include any area already included in a 415
regional transit authority, except that any regional transit 416
authority organized after June 29, 1974, and having territorial 417
boundaries entirely within a single county shall, upon adoption 418
by the board of county commissioners of the county of a 419
resolution creating a regional transit authority including 420
within its territorial jurisdiction the existing regional 421
transit authority and for purposes including the purposes for 422
which the existing regional transit authority was created, be 423
dissolved and its territory included in such new regional 424

transit authority. Any resolution creating such a new regional 425
transit authority shall make adequate provision for satisfaction 426
of the obligations of the dissolved regional transit authority. 427

Sec. 306.322. (A) For any regional transit authority that 428
levies a property tax and that includes in its membership 429
political subdivisions that are located in a county having a 430
population of at least four hundred thousand according to the 431
most recent federal census, the procedures of this section apply 432
until November 5, 2013, and are in addition to and an 433
alternative to those established in sections 306.32 and 306.321 434
of the Revised Code for joining to the regional transit 435
authority additional counties, municipal corporations, or 436
townships. 437

(B) Any municipal corporation or township may adopt a 438
resolution or ordinance proposing to join a regional transit 439
authority described in division (A) of this section. In its 440
resolution or ordinance, the political subdivision may propose 441
joining the regional transit authority for a limited period of 442
three years or without a time limit. 443

(C) The political subdivision proposing to join the 444
regional transit authority shall submit a copy of its resolution 445
or ordinance to the legislative authority of each municipal 446
corporation and the board of trustees of each township 447
comprising the regional transit authority. Within thirty days of 448
receiving the resolution or ordinance for inclusion in the 449
regional transit authority, the legislative authority of each 450
municipal corporation and the board of trustees of each township 451
shall consider the question of whether to include the additional 452
subdivision in the regional transit authority, shall adopt a 453
resolution or ordinance approving or rejecting the inclusion of 454

the additional subdivision, and shall present its resolution or 455
ordinance to the board of trustees of the regional transit 456
authority. 457

(D) If a majority of the political subdivisions comprising 458
the regional transit authority approve the inclusion of the 459
additional political subdivision, the board of trustees of the 460
regional transit authority, not later than the tenth day 461
following the day on which the last ordinance or resolution is 462
presented, shall notify the subdivision proposing to join the 463
regional transit authority that it may certify the proposal to 464
the board of elections for the purpose of having the proposal 465
placed on the ballot at the next general election or at a 466
special election conducted on the day of the next primary 467
election that occurs not less than ninety days after the 468
resolution or ordinance is certified to the board of elections. 469

If the board proposes to extend the levy of an existing 470
property tax to the territory to be added to the regional 471
transit authority, the board shall request from the county 472
auditor an estimate of the levy's annual collections, assuming 473
that the additional territory has been added to the regional 474
transit authority, in the same manner as required for a tax levy 475
under section 5705.03 of the Revised Code. The auditor shall 476
certify this estimate to the board within ten days after 477
receiving the board's request. 478

(E) Upon certification of a proposal to the board of 479
elections pursuant to this section, the board of elections shall 480
make the necessary arrangements for the submission of the 481
question to the electors of the territory to be included in the 482
regional transit authority qualified to vote on the question, 483
and the election shall be held, canvassed, and certified in the 484

same manner as regular elections for the election of officers of 485
the subdivision proposing to join the regional transit 486
authority, except that, if the resolution proposed the inclusion 487
without a time limitation the question appearing on the ballot 488
shall read: 489

"Shall the territory within the 490
(Name or names of political subdivisions to be joined) be added 491
to (Name) regional transit 492
authority?" and shall a(n) (here insert type of tax 493
or taxes) at a rate ~~of taxation~~ not to exceed (here insert 494
maximum tax rate or rates) be levied for all transit purposes?" 495

If the resolution proposed the inclusion with a three-year 496
time limitation, the question appearing on the ballot shall 497
read: 498

"Shall the territory within the 499
(Name or names of political subdivisions to be joined) be added 500
to (Name) regional transit 501
authority?" for three years and shall a(n) (here 502
insert type of tax or taxes) at a rate ~~of taxation~~ not to exceed 503
..... (here insert maximum tax rate or rates) be levied for all 504
transit purposes for three years?" 505

In either case, if the tax is a tax on property, the 506
ballot shall express the levy's estimated annual collections and 507
the rate shall be expressed numerically in mills for each one 508
dollar of taxable value and numerically in dollars for each one 509
hundred thousand dollars of fair market value, as that term is 510
defined in section 5705.01 of the Revised Code. 511

(F) If the question is approved by at least a majority of 512
the electors voting on the question, the addition of the new 513

territory is effective six months from the date of the 514
certification of its passage, and the regional transit authority 515
may extend the levy of the tax against all the taxable property 516
within the territory that was added. If the question is approved 517
at a general election or at a special election occurring prior 518
to the general election but after the fifteenth day of July, the 519
regional transit authority may amend its budget and resolution 520
adopted pursuant to section 5705.34 of the Revised Code, and the 521
levy shall be placed on the current tax list and duplicate and 522
collected as other taxes are collected from all taxable property 523
within the territorial boundaries of the regional transit 524
authority, including the territory within the political 525
subdivision added as a result of the election. If the budget of 526
the regional transit authority is amended pursuant to this 527
paragraph, the county auditor shall prepare and deliver an 528
amended certificate of estimated resources to reflect the change 529
in anticipated revenues of the regional transit authority. 530

(G) If the question is approved by at least a majority of 531
the electors voting on the question, the board of trustees of 532
the regional transit authority immediately shall amend the 533
resolution or ordinance creating the regional transit authority 534
to include the additional political subdivision. 535

(H) If the question approved by a majority of the electors 536
voting on the question added the subdivision for three years, 537
the territory of the additional municipal corporation or 538
township in the regional transit authority shall be removed from 539
the territory of the regional transit authority three years 540
after the date the territory was added, as determined in the 541
effective date of the election, and shall no longer be a part of 542
that authority without any further action by either the 543
political subdivisions that were included in the authority prior 544

to submitting the question to the electors or of the political 545
subdivision added to the authority as a result of the election. 546
The regional transit authority reduced to its territory as it 547
existed prior to the inclusion of the additional municipal 548
corporation or township shall be entitled to levy and collect 549
any property taxes that it was authorized to levy and collect 550
prior to the enlargement of its territory and for which 551
authorization has not expired, as if the enlargement had not 552
occurred. 553

Sec. 345.01. ~~The~~ (A) As used in this chapter, "fair market 554
value" has the same meaning as in section 5705.01 of the Revised 555
Code. 556

(B) The taxing authority of any municipal corporation, 557
township, or county, at any time not less than one hundred days 558
prior to a general election in any year, by a vote of two-thirds 559
of all members of the taxing authority, may, and upon 560
presentation to the clerk or fiscal officer, as the case may be, 561
of the taxing authority of a petition signed by not less than 562
two per cent of the electors of the political subdivision, as 563
shown at the preceding general election held in the subdivision, 564
shall, declare by resolution that the amount of taxes which may 565
be raised within the ten-mill limitation will be insufficient to 566
provide an adequate amount for the necessary requirements of the 567
subdivision, and that it is necessary to levy taxes in excess of 568
the limitation for either or both of the following purposes: 569

~~(A)~~ (1) For purchasing a site, and for erecting, 570
equipping, and furnishing, or for establishing a memorial to 571
commemorate the services of all members and veterans of the 572
armed forces of the United States; 573

~~(B)~~ (2) For the operation and maintenance of a memorial, 574

and for the functions related to it. 575

The resolution shall be confined to the purposes set forth 576
in this section, and shall specify the amount of increase in 577
rate which it is necessary to levy, expressed both in mills for 578
each one dollar of taxable value and in dollars for each one 579
hundred thousand dollars of fair market value, the purpose of 580
the rate increase, and the number of years during which the 581
increase shall be in effect. The increase may include a levy 582
upon the tax duplicate of the current year. The number of years 583
shall be any number not exceeding ten. The question of an 584
increase in tax rate under divisions ~~(A)~~ (B) (1) and ~~(B)~~ (2) of 585
this section may be submitted to the electors on one ballot. 586

The total tax for the purposes included in this section 587
shall not, in any year, exceed one mill of each dollar of 588
~~valuation~~ taxable value. 589

The resolution shall go into immediate effect upon its 590
passage, and no publication of the resolution, other than that 591
provided for in the notice of election, shall be necessary. 592

Sec. 345.03. A copy of any resolution adopted under 593
section 345.01 of the Revised Code shall be certified within 594
five days by the taxing authority and not later than four ~~p. m.~~ 595
p.m. of the ninetieth day before the day of the election, to the 596
county board of elections, and such board shall submit the 597
proposal to the electors of the subdivision at the succeeding 598
general election. The board shall make the necessary 599
arrangements for the submission of such question to the electors 600
of the subdivision, and the election shall be conducted, 601
canvassed, and certified in like manner as regular elections in 602
such subdivision. 603

Notice of the election shall be published once in a
newspaper of general circulation in the subdivision, not less
than two weeks prior to such election. The notice shall set out
the purpose of the proposed increase in rate, the levy's
estimated annual collections, the amount of the increase
expressed in dollars ~~and cents~~ for each one hundred thousand
dollars of ~~valuation~~ fair market value as well as in mills for
each one dollar of ~~property valuation~~ taxable value, the number
of years during which such increase will be in effect, and the
time and place of holding such election.

Sec. 345.04. The form of the ballot cast at a general
election, as provided by sections 345.01 to 345.03 of the
Revised Code, shall be: "An additional tax for the benefit of
(name of subdivision) for the purpose of (state purpose stated
in the resolution), that the county auditor estimates will
collect \$..... annually, at a rate not exceeding mills for
each ~~one dollar~~ \$1 of ~~valuation~~ taxable value, which amounts to
~~(rate expressed in dollars and cents)~~ \$..... for each ~~one~~
~~hundred dollars~~ \$100,000 of ~~valuation~~ fair market value, for
(the number of years the levy is to run).

| | |
|--|----------------------|
| | For the Tax Levy |
| | Against the Tax Levy |

"

If the tax is to be placed on the current tax list, the
form of the ballot shall be modified by adding, after the
statement of the number of years the levy is to run, the phrase
", commencing in (first year the tax is to be

levied), first due in calendar year (first calendar 629
year in which the tax shall be due)." 630

The question covered by the resolution shall be submitted 631
to the electors as a separate proposition, but it may be printed 632
on the same ballot with any other proposition submitted at the 633
same election other than the election of officers. More than one 634
such question may be submitted at the same election. 635

Sec. 505.37. (A) The board of township trustees may 636
establish all necessary rules to guard against the occurrence of 637
fires and to protect the property and lives of the citizens 638
against damage and accidents, and may, with the approval of the 639
specifications by the prosecuting attorney or, if the township 640
has adopted limited home rule government under Chapter 504. of 641
the Revised Code, with the approval of the specifications by the 642
township's law director, purchase, lease, lease with an option 643
to purchase, or otherwise provide any fire apparatus, mechanical 644
resuscitators, underwater rescue and recovery equipment, or 645
other fire equipment, appliances, materials, fire hydrants, and 646
water supply for fire-fighting and fire and rescue purposes that 647
seems advisable to the board. The board shall provide for the 648
care and maintenance of such fire equipment, and, for these 649
purposes, may purchase, lease, lease with an option to purchase, 650
or construct and maintain necessary buildings, and it may 651
establish and maintain lines of fire-alarm communications within 652
the limits of the township. The board may employ one or more 653
persons to maintain and operate such fire equipment, or it may 654
enter into an agreement with a volunteer fire company for the 655
use and operation of the equipment. The board may compensate the 656
members of a volunteer fire company on any basis and in any 657
amount that it considers equitable. 658

When the estimated cost to purchase fire apparatus, 659
mechanical resuscitators, underwater rescue and recovery 660
equipment, or other fire equipment, appliances, materials, fire 661
hydrants, buildings, or fire-alarm communications equipment or 662
services exceeds fifty thousand dollars, the contract shall be 663
let by competitive bidding. When competitive bidding is 664
required, the board shall advertise once a week for not less 665
than two consecutive weeks in a newspaper of general circulation 666
within the township. The board may also cause notice to be 667
inserted in trade papers or other publications designated by it 668
or to be distributed by electronic means, including posting the 669
notice on the board's internet web site. If the board posts the 670
notice on its web site, it may eliminate the second notice 671
otherwise required to be published in a newspaper of general 672
circulation within the township, provided that the first notice 673
published in such newspaper meets all of the following 674
requirements: 675

(1) It is published at least two weeks before the opening 676
of bids. 677

(2) It includes a statement that the notice is posted on 678
the board's internet web site. 679

(3) It includes the internet address of the board's 680
internet web site. 681

(4) It includes instructions describing how the notice may 682
be accessed on the board's internet web site. 683

The advertisement shall include the time, date, and place 684
where the clerk of the township, or the clerk's designee, will 685
read bids publicly. The time, date, and place of bid openings 686
may be extended to a later date by the board of township 687

trustees, provided that written or oral notice of the change 688
shall be given to all persons who have received or requested 689
specifications not later than ninety-six hours prior to the 690
original time and date fixed for the opening. The board may 691
reject all the bids or accept the lowest and best bid, provided 692
that the successful bidder meets the requirements of section 693
153.54 of the Revised Code when the contract is for the 694
construction, demolition, alteration, repair, or reconstruction 695
of an improvement. 696

(B) The boards of township trustees of any two or more 697
townships, or the legislative authorities of any two or more 698
political subdivisions, or any combination of these, may, 699
through joint action, unite in the joint purchase, lease, lease 700
with an option to purchase, maintenance, use, and operation of 701
fire equipment described in division (A) of this section, or for 702
any other purpose designated in sections 505.37 to 505.42 of the 703
Revised Code, and may prorate the expense of the joint action on 704
any terms that are mutually agreed upon. 705

(C) The board of township trustees of any township may, by 706
resolution, whenever it is expedient and necessary to guard 707
against the occurrence of fires or to protect the property and 708
lives of the citizens against damages resulting from their 709
occurrence, create a fire district of any portions of the 710
township that it considers necessary. The board may purchase, 711
lease, lease with an option to purchase, or otherwise provide 712
any fire apparatus, mechanical resuscitators, underwater rescue 713
and recovery equipment, or other fire equipment, appliances, 714
materials, fire hydrants, and water supply for fire-fighting and 715
fire and rescue purposes, or may contract for the fire 716
protection for the fire district as provided in section 9.60 of 717
the Revised Code. The fire district so created shall be given a 718

separate name by which it shall be known. 719

Additional unincorporated territory of the township may be 720
added to a fire district upon the board's adoption of a 721
resolution authorizing the addition. A municipal corporation 722
that is within or adjoining the township may be added to a fire 723
district upon the board's adoption of a resolution authorizing 724
the addition and the municipal legislative authority's adoption 725
of a resolution or ordinance requesting the addition of the 726
municipal corporation to the fire district. 727

If the township fire district imposes a tax, additional 728
unincorporated territory of the township or a municipal 729
corporation that is within or adjoining the township shall 730
become part of the fire district only after all of the following 731
have occurred: 732

(1) Adoption by the board of township trustees of a 733
resolution approving the expansion of the territorial limits of 734
the district and, if the resolution proposes to add a municipal 735
corporation, adoption by the municipal legislative authority of 736
a resolution or ordinance requesting the addition of the 737
municipal corporation to the district; 738

(2) Adoption by the board of township trustees of a 739
resolution recommending the extension of the tax to the 740
additional territory; 741

(3) The board requests and obtains from the county auditor 742
an estimate of the levy's annual collections in the same manner 743
as required for a tax levy under section 5705.03 of the Revised 744
Code, assuming that the additional territory has been added to 745
the fire district. The auditor shall certify this estimate to 746
the board within ten days after receiving the board's request. 747

(4) Approval of the tax by the electors of the territory 748
proposed for addition to the district. 749

Each resolution of the board adopted under division (C) (2) 750
of this section shall state the name of the fire district, a 751
description of the territory to be added, and the rate, 752
expressed in mills for each one dollar of taxable value and in 753
dollars for each one hundred thousand dollars of fair market 754
value, and termination date of the tax, which shall be the rate 755
and termination date of the tax currently in effect in the fire 756
district. 757

The board of trustees shall certify each resolution 758
adopted under division (C) (2) of this section and the county 759
auditor's certification to the board of elections in accordance 760
with section 5705.19 of the Revised Code. The election required 761
under division (C) ~~(3)~~ (4) of this section shall be held, 762
canvassed, and certified in the manner provided for the 763
submission of tax levies under section 5705.25 of the Revised 764
Code, except that the question appearing on the ballot shall 765
read: 766

"Shall the territory within 767
(description of the proposed territory to be added) be added to 768
..... (name) fire district, and a property 769
tax, that the county auditor estimates will collect \$..... 770
annually, at a rate ~~of taxation~~ not exceeding ~~(here~~ 771
~~insert tax rate)~~ mills for each \$1 of taxable value, which 772
amounts to \$..... for each \$100,000 of fair market value, be 773
in effect for (here insert the number of years the 774
tax is to be in effect or "a continuing period of time," as 775
applicable)?" 776

If the question is approved by at least a majority of the 777

electors voting on it, the joinder shall be effective as of the 778
first day of July of the year following approval, and on that 779
date, the township fire district tax shall be extended to the 780
taxable property within the territory that has been added. If 781
the territory that has been added is a municipal corporation and 782
if it had adopted a tax levy for fire purposes, the levy is 783
terminated on the effective date of the joinder. 784

Any municipal corporation may withdraw from a township 785
fire district created under division (C) of this section by the 786
adoption by the municipal legislative authority of a resolution 787
or ordinance ordering withdrawal. On the first day of July of 788
the year following the adoption of the resolution or ordinance 789
of withdrawal, the municipal corporation withdrawing ceases to 790
be a part of the district, and the power of the fire district to 791
levy a tax upon taxable property in the withdrawing municipal 792
corporation terminates, except that the fire district shall 793
continue to levy and collect taxes for the payment of 794
indebtedness within the territory of the fire district as it was 795
composed at the time the indebtedness was incurred. 796

Upon the withdrawal of any municipal corporation from a 797
township fire district created under division (C) of this 798
section, the county auditor shall ascertain, apportion, and 799
order a division of the funds on hand, moneys and taxes in the 800
process of collection except for taxes levied for the payment of 801
indebtedness, credits, and real and personal property, either in 802
money or in kind, on the basis of the valuation of the 803
respective tax duplicates of the withdrawing municipal 804
corporation and the remaining territory of the fire district. 805

A board of township trustees may remove unincorporated 806
territory of the township from the fire district upon the 807

adoption of a resolution authorizing the removal. On the first 808
day of July of the year following the adoption of the 809
resolution, the unincorporated township territory described in 810
the resolution ceases to be a part of the district, and the 811
power of the fire district to levy a tax upon taxable property 812
in that territory terminates, except that the fire district 813
shall continue to levy and collect taxes for the payment of 814
indebtedness within the territory of the fire district as it was 815
composed at the time the indebtedness was incurred. 816

As used in this section, "fair market value" has the same 817
meaning as in section 5705.01 of the Revised Code. 818

(D) The board of township trustees of any township, the 819
board of fire district trustees of a fire district created under 820
section 505.371 of the Revised Code, or the legislative 821
authority of any municipal corporation may purchase, lease, or 822
lease with an option to purchase the necessary fire equipment 823
described in division (A) of this section, buildings, and sites 824
for the township, fire district, or municipal corporation and 825
issue securities for that purpose with maximum maturities as 826
provided in section 133.20 of the Revised Code. The board of 827
township trustees, board of fire district trustees, or 828
legislative authority may also construct any buildings necessary 829
to house fire equipment and issue securities for that purpose 830
with maximum maturities as provided in section 133.20 of the 831
Revised Code. 832

The board of township trustees, board of fire district 833
trustees, or legislative authority may issue the securities of 834
the township, fire district, or municipal corporation, signed by 835
the board or designated officer of the municipal corporation and 836
attested by the signature of the township fiscal officer, fire 837

district clerk, or municipal clerk, covering any deferred 838
payments and payable at the times provided, which securities 839
shall bear interest not to exceed the rate determined as 840
provided in section 9.95 of the Revised Code, and shall not be 841
subject to Chapter 133. of the Revised Code. The legislation 842
authorizing the issuance of the securities shall provide for 843
levying and collecting annually by taxation, amounts sufficient 844
to pay the interest on and principal of the securities. The 845
securities shall be offered for sale on the open market or given 846
to the vendor or contractor if no sale is made. 847

Section 505.40 of the Revised Code does not apply to any 848
securities issued, or any lease with an option to purchase 849
entered into, in accordance with this division. 850

(E) A board of township trustees of any township or a 851
board of fire district trustees of a fire district created under 852
section 505.371 of the Revised Code may purchase a policy or 853
policies of liability insurance for the officers, employees, and 854
appointees of the fire department, fire district, or joint fire 855
district governed by the board that includes personal injury 856
liability coverage as to the civil liability of those officers, 857
employees, and appointees for false arrest, detention, or 858
imprisonment, malicious prosecution, libel, slander, defamation 859
or other violation of the right of privacy, wrongful entry or 860
eviction, or other invasion of the right of private occupancy, 861
arising out of the performance of their duties. 862

When a board of township trustees cannot, by deed of gift 863
or by purchase and upon terms it considers reasonable, procure 864
land for a township fire station that is needed in order to 865
respond in reasonable time to a fire or medical emergency, the 866
board may appropriate land for that purpose under sections 867

163.01 to 163.22 of the Revised Code. If it is necessary to 868
acquire additional adjacent land for enlarging or improving the 869
fire station, the board may purchase, appropriate, or accept a 870
deed of gift for the land for these purposes. 871

(F) As used in this division, "emergency medical service 872
organization" has the same meaning as in section 4766.01 of the 873
Revised Code. 874

A board of township trustees, by adoption of an 875
appropriate resolution, may choose to have the state board of 876
emergency medical, fire, and transportation services license any 877
emergency medical service organization it operates. If the board 878
adopts such a resolution, Chapter 4766. of the Revised Code, 879
except for sections 4766.06 and 4766.99 of the Revised Code, 880
applies to the organization. All rules adopted under the 881
applicable sections of that chapter also apply to the 882
organization. A board of township trustees, by adoption of an 883
appropriate resolution, may remove its emergency medical service 884
organization from the jurisdiction of the state board of 885
emergency medical, fire, and transportation services. 886

Sec. 505.48. (A) The board of township trustees of any 887
township may, by resolution adopted by two-thirds of the members 888
of the board, create a township police district comprised of all 889
or a portion of the unincorporated territory of the township as 890
the resolution may specify. If the township police district does 891
not include all of the unincorporated territory of the township, 892
the resolution creating the district shall contain a complete 893
and accurate description of the territory of the district and a 894
separate and distinct name for the district. 895

At any time not less than one hundred twenty days after a 896
township police district is created and operative, the 897

territorial limits of the district may be altered in the manner 898
provided in division (B) of this section or, if applicable, as 899
provided in section 505.482 of the Revised Code. 900

(B) Except as otherwise provided in section 505.481 of the 901
Revised Code, the territorial limits of a township police 902
district may be altered by a resolution adopted by a two-thirds 903
vote of the board of township trustees. If the township police 904
district imposes a tax, any territory proposed for addition to 905
the district shall become part of the district only after all of 906
the following have occurred: 907

(1) Adoption by two-thirds vote of the board of township 908
trustees of a resolution approving the expansion of the 909
territorial limits of the district; 910

(2) Adoption by a two-thirds vote of the board of township 911
trustees of a resolution recommending the extension of the tax 912
to the additional territory; 913

(3) The board requests and obtains from the county auditor 914
an estimate of the levy's annual collections, assuming that the 915
additional territory has been added to the township police 916
district, in the same manner as required for a tax levy under 917
section 5705.03 of the Revised Code. The auditor shall certify 918
this estimate to the board within ten days after receiving the 919
board's request. 920

(4) Approval of the tax by the electors of the territory 921
proposed for addition to the district. 922

Each resolution of the board adopted under division (B) (2) 923
of this section shall state the name of the township police 924
district, a description of the territory to be added, and the 925
rate, expressed in mills for each one dollar of taxable value 926

and in dollars for each one hundred thousand dollars of fair 927
market value, and termination date of the tax, which shall be 928
the rate and termination date of the tax currently in effect in 929
the district. 930

The board of trustees shall certify each resolution 931
adopted under division (B) (2) of this section and the county 932
auditor's certification to the board of elections in accordance 933
with section 5705.19 of the Revised Code. The election required 934
under division (B) ~~(3)~~ (4) of this section shall be held, 935
canvassed, and certified in the manner provided for the 936
submission of tax levies under section 5705.25 of the Revised 937
Code, except that the question appearing on the ballot shall 938
read: 939

"Shall the territory within 940
(description of the proposed territory to be added) be added to 941
..... (name) township police district, and a property 942
tax, that the county auditor estimates will collect \$..... 943
annually, at a rate ~~of taxation~~ not exceeding ~~(here-~~ 944
~~insert tax rate)~~ mills for each \$1 of taxable value, which 945
amounts to \$..... for each \$100,000 of fair market value, 946
be in effect for (here insert the number of years the 947
tax is to be in effect or "a continuing period of time," as 948
applicable)?" 949

If the question is approved by at least a majority of the 950
electors voting on it, the joinder shall be effective as of the 951
first day of January of the year following approval, and, on 952
that date, the township police district tax shall be extended to 953
the taxable property within the territory that has been added. 954

As used in this section, "fair market value" has the same 955
meaning as in section 5705.01 of the Revised Code. 956

Sec. 505.481. (A) If a township police district does not 957
include all the unincorporated territory of the township, the 958
remaining unincorporated territory of the township may be added 959
to the district by a resolution adopted by a unanimous vote of 960
the board of township trustees to place the issue of expansion 961
of the district on the ballot for the electors of the entire 962
unincorporated territory of the township. The resolution shall 963
state whether the proposed township police district initially 964
will hire personnel as provided in section 505.49 of the Revised 965
Code or contract for the provision of police protection services 966
or additional police protection services as provided in section 967
505.43 or 505.50 of the Revised Code. If the board proposes to 968
levy a tax throughout all of the unincorporated territory of the 969
township, the board shall request and obtain from the county 970
auditor an estimate of the levy's annual collections, assuming 971
that the unincorporated territory has been added to the township 972
police district, in the same manner as required for a tax levy 973
under section 5705.03 of the Revised Code. The auditor shall 974
certify this estimate to the board within ten days after 975
receiving the board's request. 976

The ballot measure shall provide for the addition into a 977
new district of all the unincorporated territory of the township 978
not already included in the township police district and for the 979
levy of any tax then imposed by the district throughout the 980
unincorporated territory of the township. The measure shall 981
state the rate of the tax, if any, to be imposed in the district 982
resulting from approval of the measure, expressed in mills for 983
each one dollar of taxable value and in dollars for each one 984
hundred thousand dollars of fair market value, which need not 985
be the same rate of any tax imposed by the existing district, 986
~~and~~ the last year in which the tax will be levied or that it 987

will be levied for a continuous period of time, and the county 988
auditor's estimate of the levy's annual collections. 989

(B) The election on the measure shall be held, canvassed, 990
and certified in the manner provided for the submission of tax 991
levies under section 5705.25 of the Revised Code, except that 992
the question appearing on the ballot shall read substantially as 993
follows: 994

"Shall the unincorporated territory within 995
(name of the township) not already included within the 996
..... (name of township police district) be added to the 997
township police district to create the (name of new 998
township police district) township police district?" 999

The name of the proposed township police district shall be 1000
separate and distinct from the name of the existing township 1001
police district. 1002

If a tax is imposed in the existing township police 1003
district, the question shall be modified by adding, at the end 1004
of the question, the following: ", and shall a property tax be 1005
levied in the new township police district, replacing the tax in 1006
the existing township police district, that the county auditor 1007
estimates will collect \$..... annually, at a rate not exceeding 1008
..... mills ~~per dollar for each \$1 of taxable valuation~~ 1009
value, which amounts to \$..... ~~(rate expressed in dollars~~ 1010
~~and cents per one thousand dollars in taxable valuation)~~ for 1011
each \$100,000 of fair market value, for (number of years 1012
the tax will be levied, or "a continuing period of time")." 1013

If the measure is not approved by a majority of the 1014
electors voting on it, the township police district shall 1015
continue to occupy its existing territory until altered as 1016

provided in this section or section 505.48 of the Revised Code, 1017
and any existing tax imposed under section 505.51 of the Revised 1018
Code shall remain in effect in the existing district at the 1019
existing rate and for as long as provided in the resolution 1020
under the authority of which the tax is levied. 1021

As used in this section, "fair market value" has the same 1022
meaning as in section 5705.01 of the Revised Code. 1023

Sec. 511.27. (A) To defray the expenses of the township 1024
park district and for purchasing, appropriating, operating, 1025
maintaining, and improving lands for parks or recreational 1026
purposes, the board of park commissioners may levy a sufficient 1027
tax within the ten-mill limitation, not to exceed one mill on 1028
each dollar of ~~valuation~~ taxable value on all real and personal 1029
property within the township, and on all real and personal 1030
property within any municipal corporation that is within the 1031
township, that was within the township at the time that the park 1032
district was established, or the boundaries of which are 1033
coterminous with or include the township. The levy shall be over 1034
and above all other taxes and limitations on such property 1035
authorized by law. 1036

(B) Except as otherwise provided in division (C) of this 1037
section, the board of park commissioners, not less than ninety 1038
days before the day of the election, may declare by resolution 1039
that the amount of taxes that may be raised within the ten-mill 1040
limitation will be insufficient to provide an adequate amount 1041
for the necessary requirements of the district and that it is 1042
necessary to levy a tax in excess of that limitation for the use 1043
of the district. The resolution shall specify the purpose for 1044
which the taxes shall be used, the annual rate proposed, and the 1045
number of consecutive years the levy will be in effect. Upon the 1046

adoption of the resolution, the question of levying the taxes 1047
shall be submitted to the electors of the township and the 1048
electors of any municipal corporation that is within the 1049
township, that was within the township at the time that the park 1050
district was established, or the boundaries of which are 1051
coterminous with or include the township, at a special election 1052
to be held on whichever of the following occurs first: 1053

(1) The day of the next ensuing general election; 1054

(2) The first Tuesday after the first Monday in May of any 1055
calendar year, except that, if a presidential primary election 1056
is held in that calendar year, then the day of that election. 1057

The rate submitted to the electors at any one election 1058
shall not exceed two mills annually upon each dollar of 1059
~~valuation~~ taxable value. If a majority of the electors voting 1060
upon the question of the levy vote in favor of the levy, the tax 1061
shall be levied on all real and personal property within the 1062
township and on all real and personal property within any 1063
municipal corporation that is within the township, that was 1064
within the township at the time that the park district was 1065
established, or the boundaries of which are coterminous with or 1066
include the township, and the levy shall be over and above all 1067
other taxes and limitations on such property authorized by law. 1068

(C) In any township park district that contains only 1069
unincorporated territory, if the township board of park 1070
commissioners is appointed by the board of township trustees, 1071
before a tax can be levied and certified to the county auditor 1072
pursuant to section 5705.34 of the Revised Code or before a 1073
resolution for a tax levy can be certified to the board of 1074
elections pursuant to section 511.28 of the Revised Code, the 1075
board of park commissioners shall receive approval for its levy 1076

request from the board of township trustees. The board of park 1077
commissioners shall adopt a resolution requesting the board of 1078
township trustees to approve the levy request, stating the 1079
annual rate of the proposed levy and the reason for the levy 1080
request. On receiving this request, the board of township 1081
trustees shall vote on whether to approve the request and, if a 1082
majority votes to approve it, shall issue a resolution approving 1083
the levy at the requested rate. 1084

Sec. 511.28. A copy of any resolution for a tax levy 1085
adopted by the township board of park commissioners as provided 1086
in section 511.27 of the Revised Code shall be certified by the 1087
clerk of the board of park commissioners to the board of 1088
elections of the proper county, together with a certified copy 1089
of the resolution approving the levy, passed by the board of 1090
township trustees if such a resolution is required by division 1091
(C) of section 511.27 of the Revised Code, not less than ninety 1092
days before a general or primary election in any year. The board 1093
of elections shall submit the proposal to the electors as 1094
provided in section 511.27 of the Revised Code at the succeeding 1095
general or primary election. A resolution to renew an existing 1096
levy may not be placed on the ballot unless the question is 1097
submitted at the general election held during the last year the 1098
tax to be renewed may be extended on the real and public utility 1099
property tax list and duplicate, or at any election held in the 1100
ensuing year. The board of park commissioners shall cause notice 1101
that the vote will be taken to be published once a week for two 1102
consecutive weeks prior to the election in a newspaper of 1103
general circulation, or as provided in section 7.16 of the 1104
Revised Code, in the county within which the park district is 1105
located. Additionally, if the board of elections operates and 1106
maintains a web site, the board of elections shall post that 1107

notice on its web site for thirty days prior to the election. 1108
The notice shall state the purpose of the proposed levy, the 1109
levy's estimated annual collections, the annual rate proposed 1110
expressed in dollars ~~and cents~~ for each one hundred thousand 1111
dollars of ~~valuation~~ fair market value as well as in mills for 1112
each one dollar of ~~valuation~~ taxable value, the number of 1113
consecutive years during which the levy shall be in effect, and 1114
the time and place of the election. 1115

The form of the ballots cast at the election shall be: "An 1116
additional tax for the benefit of (name of township park 1117
district) for the purpose of (purpose stated in the 1118
order of the board) , that the county auditor 1119
estimates will collect \$..... annually, at a rate not exceeding 1120
..... mills for each ~~one dollar~~ \$1 of valuation taxable 1121
value, which amounts to ~~(rate expressed in dollars and cents)~~ 1122
\$..... for each ~~one hundred dollars~~ \$100,000 of valuation 1123
fair market value, for (number of years the levy is to run) 1124
..... 1125

| | |
|--|----------------------|
| | FOR THE TAX LEVY |
| | AGAINST THE TAX LEVY |

"

If the levy submitted is a proposal to renew, increase, 1127
or decrease an existing levy, the form of the ballot specified 1128
in this section ~~may shall~~ be changed by substituting for the 1129
words "An additional" at the beginning of the form, the words "A 1130
renewal of a" in the case of a proposal to renew an existing 1131
levy in the same amount; the words "A renewal of 1132

mills and an increase of mills for each \$1 of taxable 1133
value to constitute a" in the case of an increase; or the words 1134
"A renewal of part of an existing levy, being a reduction of 1135
..... mills for each \$1 of taxable value, to constitute a" 1136
in the case of a decrease in the rate of the existing levy. 1137

If the tax is to be placed on the current tax list, the 1138
form of the ballot shall be modified by adding, after the 1139
statement of the number of years the levy is to run, the phrase 1140
", commencing in (first year the tax is to be 1141
levied), first due in calendar year (first calendar 1142
year in which the tax shall be due)." 1143

The question covered by the order shall be submitted as a 1144
separate proposition, but may be printed on the same ballot with 1145
any other proposition submitted at the same election, other than 1146
the election of officers. More than one such question may be 1147
submitted at the same election. 1148

As used in this section, "fair market value" has the same 1149
meaning as in section 5705.01 of the Revised Code. 1150

Sec. 511.34. In townships composed of islands, and on one 1151
of which islands lands have been conveyed in trust for the 1152
benefit of the inhabitants of the island for use as a park, and 1153
a board of park trustees has been provided for the control of 1154
the park, the board of township trustees may create a tax 1155
district of the island to raise funds by taxation as provided 1156
under divisions (A) and (B) of this section. 1157

(A) For the care and maintenance of parks on the island, 1158
the board of township trustees annually may levy a tax, not to 1159
exceed one mill for each one dollar of taxable value, upon all 1160
the taxable property in the district. The tax shall be in 1161

addition to all other levies authorized by law, and subject to 1162
no limitation on tax rates except as provided in this division. 1163

The proceeds of the tax levy shall be expended by the 1164
board of township trustees for the purpose of the care and 1165
maintenance of the parks, and shall be paid out of the township 1166
treasury upon the orders of the board of park trustees. 1167

(B) For the purpose of acquiring additional land for use 1168
as a park, the board of township trustees may levy a tax in 1169
excess of the ten-mill limitation on all taxable property in the 1170
district. The tax shall be proposed by resolution adopted by 1171
two-thirds of the members of the board of township trustees. The 1172
resolution shall specify the purpose and rate of the tax and the 1173
number of years the tax will be levied, which shall not exceed 1174
five years, and which may include a levy on the current tax list 1175
and duplicate. The resolution shall go into immediate effect 1176
upon its passage, and no publication of the resolution is 1177
necessary other than that provided for in the notice of 1178
election. The board of township trustees shall certify a copy of 1179
the resolution to the proper board of elections not later than 1180
ninety days before the primary or general election in the 1181
township, and the board of elections shall submit the question 1182
of the tax to the voters of the district at the succeeding 1183
primary or general election. The board of elections shall make 1184
the necessary arrangements for the submission of the question to 1185
the electors of the district, and the election shall be 1186
conducted, canvassed, and certified in the same manner as 1187
regular elections in the township for the election of officers. 1188
Notice of the election shall be published in a newspaper of 1189
general circulation in the township once a week for two 1190
consecutive weeks, or as provided in section 7.16 of the Revised 1191
Code prior to the election. If the board of elections operates 1192

and maintains a web site, notice of the election also shall be 1193
posted on that web site for thirty days prior to the election. 1194
The notice shall state the purpose of the tax, the levy's 1195
estimated annual collections, the proposed rate of the tax 1196
expressed in dollars ~~and cents~~ for each one hundred thousand 1197
dollars of ~~valuation~~ fair market value and mills for each one 1198
dollar of ~~valuation~~ taxable value, the number of years the tax 1199
will be in effect, the first year the tax will be levied, and 1200
the time and place of the election. 1201

The form of the ballots cast at an election held under 1202
this division shall be as follows: 1203

"An additional tax for the benefit of (name of 1204
the township) for the purpose of acquiring additional park land, 1205
that the county auditor estimates will collect \$.... annually, 1206
at a rate of mills for each ~~one dollar~~ \$1 of ~~valuation~~ 1207
taxable value, which amounts to \$..... ~~(rate expressed in~~ 1208
~~dollars and cents)~~ for each ~~one hundred dollars~~ \$100,000 of 1209
~~valuation~~ fair market value, for (number of years the 1210
levy is to run) beginning in (first year the tax 1211
will be levied). 1212

1213

| | | |
|--|----------------------|---|
| | FOR THE TAX LEVY | " |
| | AGAINST THE TAX LEVY | |

The question shall be submitted as a separate proposition 1214
but may be printed on the same ballot with any other proposition 1215
submitted at the same election other than the election of 1216
officers. More than one such question may be submitted at the 1217

same election. 1218

If the levy is approved by a majority of electors voting 1219
on the question, the board of elections shall certify the result 1220
of the election to the tax commissioner. In the first year of 1221
the levy, the tax shall be extended on the tax lists after the 1222
February settlement following the election. If the tax is to be 1223
placed on the tax lists of the current year as specified in the 1224
resolution, the board of elections shall certify the result of 1225
the election immediately after the canvass to the board of 1226
township trustees, which shall forthwith make the necessary levy 1227
and certify the levy to the county auditor, who shall extend the 1228
levy on the tax lists for collection. After the first year of 1229
the levy, the levy shall be included in the annual tax budget 1230
that is certified to the county budget commission. 1231

As used in this section, "fair market value" has the same 1232
meaning as in section 5705.01 of the Revised Code. 1233

Sec. 513.18. In the event any township, contiguous to a 1234
joint township hospital district, desires to become a part of 1235
such district in existence under sections 513.07 to 513.18 of 1236
the Revised Code, its board of township trustees, by a two- 1237
thirds favorable vote of the members of such board, after the 1238
existing joint township hospital board has, by a majority 1239
favorable vote of the members thereof, approved the terms under 1240
which such township proposes to join the district, shall become 1241
a part of the joint township district hospital board under such 1242
terms and with all the rights, privileges, and responsibilities 1243
enjoyed by and extended to the existing members of the hospital 1244
board under such sections, including representation on the board 1245
of hospital governors by the appointment of an elector of such 1246
township as a member thereof. ~~If~~ 1247

If the terms under which such township proposes to join 1248
the hospital district involve a tax levy for the purpose of 1249
sharing the existing obligations, including bonded indebtedness, 1250
of the district or the necessary operating expenses of such 1251
hospital, such township shall not become a part of the district 1252
until its electors have approved such levy as provided in this 1253
section. In such a case, the board of township trustees shall 1254
request from the county auditor an estimate of the levy's annual 1255
collections in the same manner as required for a tax levy under 1256
section 5705.03 of the Revised Code, assuming that the township 1257
has been added to the hospital district. The auditor shall 1258
certify this estimate to the board within ten days after 1259
receiving the board's request. 1260

Upon request of the board of township trustees of the 1261
township proposing to join such district, by resolution approved 1262
by a two-thirds vote of its members, the board of elections of 1263
the county in which the township lies shall place upon the 1264
ballot for submission to the electorate of such township at the 1265
next primary or general election occurring not less than ninety 1266
nor more than one hundred thirty-five days after such request is 1267
received from the board of township trustees the question of 1268
levying a tax, not to exceed one mill outside the ten-mill 1269
limitation, for a period of not to exceed five years, to provide 1270
funds for the payment of the township's share of the necessary 1271
expenses incurred in the operation of such hospital, or the 1272
question of levying a tax to pay the township's share of the 1273
existing obligations, including bonded indebtedness, of the 1274
district, or both questions may be submitted at the same primary 1275
or general election. ~~If~~ The question appearing on the ballot 1276
shall read: 1277

"Shall (name of township) be added to the 1278

(name of joint township hospital district), and property tax be 1279
levied for the purpose of (purpose of tax), that the 1280
county auditor estimates will collect \$..... annually, at a 1281
rate not exceeding mills for each \$1 of taxable value, 1282
which amounts to \$..... for each \$100,000 of fair market value, 1283
to be in effect for (number of years the tax is to be in 1284
effect)?" 1285

If a majority of the electors voting on the propositions 1286
vote in favor thereof, the county auditor shall place such 1287
levies on the tax duplicate against the property in the 1288
township, which township shall thereby become a part of said 1289
joint township hospital district. 1290

Sec. 755.181. The legislative authority of any municipal 1291
corporation, township, township park district, county, or school 1292
district desiring to join a joint recreation district created 1293
under section 755.14 of the Revised Code may, by resolution, 1294
petition the joint recreation district board of trustees for 1295
membership. If the joint recreation district does not impose a 1296
tax, the petitioning subdivision becomes a member upon approval 1297
by the joint recreation district's board of trustees. If the 1298
joint recreation district imposes a tax, the petitioning 1299
subdivision becomes a member after approval by the joint 1300
recreation district's board of trustees and after approval of 1301
the tax by the electors of the petitioning subdivision. In such 1302
a case, the joint recreation district's board of trustees shall 1303
request from the county auditor an estimate of the levy's annual 1304
collections in the same manner as required for a tax levy under 1305
section 5705.03 of the Revised Code, assuming that the 1306
subdivision's territory has been added to the joint recreation 1307
district. The auditor shall certify this estimate to the board 1308
within ten days after receiving the board's request. 1309

Upon certification by the board of trustees of the joint
recreation district to the appropriate boards of election, the
boards of election shall make the necessary arrangements for the
submission of the question to the electors of the petitioning
subdivision qualified to vote thereon. The election shall be
held, canvassed, and certified in the manner provided for the
submission of tax levies under section 5705.19 of the Revised
Code, except that the question appearing on the ballot shall
read:

"Shall the territory within (Name of the
subdivision to be added) be added to (Name)
joint recreation district, and a property tax, that the county
auditor estimates will collect \$..... annually, at a rate ~~of~~
~~taxation~~ not exceeding ~~(here insert tax rate)~~
mills for each \$1 of taxable value, which amounts to
\$..... for each \$100,000 of fair market value, be in
effect for (here insert the number of years
the tax is to be in effect)?" ~~If~~

If the question is approved by at least a majority of the
electors voting on it, the joinder shall be effective as of the
first day of January of the year following approval, and on that
date, the joint recreation district tax shall be extended to the
taxable property within the territory that has been added.

The legislative authority of any subdivision that is a
member of a joint recreation district may withdraw from it upon
certification of a resolution proclaiming a withdrawal to the
joint recreation district's board of trustees. Any subdivision
withdrawing from a joint recreation district shall continue to
have levied against its tax duplicate any tax levied by the
district on the effective date of the withdrawal until it

expires or is renewed. Members of a joint recreation district's 1340
board of trustees who represent the withdrawing subdivision are 1341
deemed to have resigned their position upon certification of a 1342
withdrawal resolution. Upon the withdrawal of any subdivision 1343
from a joint recreation district, the county auditor shall 1344
ascertain, apportion, and order a division of the funds on hand, 1345
moneys and taxes in the process of collection, except for taxes 1346
levied for the payment of indebtedness, credits, and real and 1347
personal property, either in money or in kind, on the basis of 1348
the valuation of the respective tax duplicates of the 1349
withdrawing subdivision and the remaining territory of the joint 1350
recreation district. 1351

When the number of subdivisions comprising a joint 1352
recreation district is reduced to one, the joint recreation 1353
district ceases to exist, and the funds, credits, and property 1354
remaining after apportionments to withdrawing subdivisions shall 1355
be assumed by the one remaining subdivision. When a joint 1356
recreation district ceases to exist and indebtedness remains 1357
unpaid, the board of county commissioners shall continue to levy 1358
and collect taxes for the payment of that indebtedness within 1359
the territory of the joint recreation district as it was 1360
comprised at the time the indebtedness was incurred. 1361

As used in this section, "fair market value" has the same 1362
meaning as in section 5705.01 of the Revised Code. 1363

Sec. 1545.041. (A) Any township park district created 1364
pursuant to section 511.18 of the Revised Code that includes 1365
park land located outside the township in which the park 1366
district was established may be converted under the procedures 1367
provided in this section into a park district to be operated and 1368
maintained as provided for in this chapter, provided that there 1369

is no existing park district created under section 1545.04 of 1370
the Revised Code in the county in which the township park 1371
district is located. The proposed park district shall include 1372
within its boundary all townships and municipal corporations in 1373
which lands owned by the township park district seeking 1374
conversion are located, and may include any other townships and 1375
municipal corporations in the county in which the township park 1376
district is located. 1377

(B) Conversion of a township park district into a park 1378
district operated and maintained under this chapter shall be 1379
initiated by a resolution adopted by the board of park 1380
commissioners of the park district. Any resolution initiating a 1381
conversion shall include the following: 1382

(1) The name of the township park district seeking 1383
conversion; 1384

(2) The name of the proposed park district; 1385

(3) An accurate description of the territory to be 1386
included in the proposed district; 1387

(4) An accurate map or plat of the proposed park district. 1388
The resolution may also include a proposed tax levy for the 1389
operation and maintenance of the proposed park district. If such 1390
a tax levy is proposed, the resolution shall specify the annual 1391
rate of the tax, expressed in dollars ~~and cents~~ for each one 1392
hundred thousand dollars of ~~valuation~~ fair market value and in 1393
mills for each dollar of ~~valuation~~ taxable value, and ~~shall~~ 1394
~~specify~~ the number of consecutive years the levy will be in 1395
effect. The annual rate of such a tax may not be higher than the 1396
total combined millage of all levies then in effect for the 1397
benefit of the township park district named in the resolution. 1398

(C) Upon adoption of the resolution provided for in 1399
division (B) of this section, the board of park commissioners of 1400
the township park district seeking conversion under this section 1401
shall certify the resolution to the county auditor, who shall 1402
certify to the board within ten days after receiving that 1403
resolution an estimate of the proposed levy's annual collections 1404
within the territory of the proposed park district in the same 1405
manner as required for a tax levy under section 5705.03 of the 1406
Revised Code. 1407

The board shall certify the resolution and the county 1408
auditor's certification to the board of elections of the county 1409
in which the park district is located no later than four p.m. of 1410
the seventy-fifth day before the day of the election at which 1411
the question will be voted upon. Upon certification of the 1412
resolution to the board, the board of elections shall make the 1413
necessary arrangements to submit the question of conversion of 1414
the township park into a park district operated and maintained 1415
under Chapter 1545. of the Revised Code, to the electors 1416
qualified to vote at the next primary or general election who 1417
reside in the territory of the proposed park district. The 1418
question shall provide for a tax levy if such a levy is 1419
specified in the resolution. 1420

(D) The ballot submitted to the electors as provided in 1421
division (C) of this section shall contain the following 1422
language: 1423

"Shall the (name of the township park 1424
district seeking conversion) be converted into a park district 1425
to be operated and maintained under Chapter 1545. of the Revised 1426
Code under the name of (name of proposed park 1427
district), which park district shall include the following 1428

townships and municipal corporations: 1429

(Name townships and municipal corporations) 1430

Approval of the proposed conversion will result in the 1431

termination of all existing tax levies voted for the benefit of 1432

..... (name of the township park district sought to be 1433

converted) and in the levy of a new tax for the operation and 1434

maintenance of (name of proposed park district), 1435

that the county auditor estimates will collect \$..... annually, 1436

at a rate not exceeding ~~(number of mills)~~ mills for 1437

each ~~one dollar~~ \$1 of valuation taxable value, which ~~is amounts~~ 1438

to \$..... ~~(rate expressed in dollars and cents)~~ for each ~~one~~ 1439

~~hundred dollars~~ \$100,000 of valuation fair market value, for 1440

..... (number of years the millage is to be imposed) years, 1441

commencing on the (year) tax duplicate. 1442

1443

| | |
|--|-----------------------------------|
| | For the proposed conversation |
| | Against the proposed conversation |

"

(E) If the proposed conversion is approved by at least a 1444

majority of the electors voting on the proposal, the township 1445

park district that seeks conversion shall become a park district 1446

subject to Chapter 1545. of the Revised Code effective the first 1447

day of January following approval by the voters. The park 1448

district shall have the name specified in the resolution, and 1449

effective the first day of January following approval by the 1450

voters, the following shall occur: 1451

(1) The indebtedness of the former township park district 1452

shall be assumed by the new park district; 1453

(2) All rights, assets, properties, and other interests of 1454
the former township park district shall become vested in the new 1455
park district, including the rights to any tax revenues 1456
previously vested in the former township park district; 1457
provided, that all tax levies in excess of the ten mill 1458
limitation approved for the benefit of the former township park 1459
district shall be removed from the tax lists after the February 1460
settlement next succeeding the conversion. Any tax levy approved 1461
in connection with the conversion shall be certified as provided 1462
in section 5705.25 of the Revised Code. 1463

(3) The members of the board of park commissioners of the 1464
former township park district shall be the members ~~of the~~ 1465
~~members~~ of the board of park commissioners of the new park 1466
district, with all the same powers and duties as if appointed 1467
under section 1545.05 of the Revised Code. The term of each such 1468
commissioner shall expire on the first day of January of the 1469
year following the year in which his term would have expired 1470
under section 511.19 of the Revised Code. Thereafter, 1471
commissioners shall be appointed pursuant to section 1545.05 of 1472
the Revised Code. 1473

As used in this section, "fair market value" has the same 1474
meaning as in section 5705.01 of the Revised Code. 1475

Sec. 1545.21. The board of park commissioners, by 1476
resolution, may submit to the electors of the park district the 1477
question of levying taxes for the use of the district. The 1478
resolution shall declare the necessity of levying such taxes, 1479
shall specify the purpose for which such taxes shall be used, 1480
the annual rate proposed, and the number of consecutive years 1481
the rate shall be levied. Such resolution shall be forthwith 1482
certified to the board of elections in each county in which any 1483

part of such district is located, not later than the ninetieth 1484
day before the day of the election, and the question of the levy 1485
of taxes as provided in such resolution shall be submitted to 1486
the electors of the district at a special election to be held on 1487
whichever of the following occurs first: 1488

(A) The day of the next general election; 1489

(B) The first Tuesday after the first Monday in May in any 1490
calendar year, except that if a presidential primary election is 1491
held in that calendar year, then the day of that election. ~~The~~ 1492

The ballot shall set forth the purpose for which the taxes 1493
shall be levied, the levy's estimated annual collections, the 1494
annual rate of levy, and the number of years of such levy. If 1495
the tax is to be placed on the current tax list, the form of the 1496
ballot shall state that the tax will be levied in the current 1497
tax year and shall indicate the first calendar year the tax will 1498
be due. ~~If~~ 1499

If the resolution of the board of park commissioners 1500
provides that an existing levy will be canceled upon the passage 1501
of the new levy, the ballot ~~may~~ must include a statement that: 1502
"an existing levy of ... mills (stating the original levy 1503
millage) for each \$1 of taxable value, which amounts to \$... for 1504
each \$100,000 of fair market value, having ... years remaining, 1505
will be canceled and replaced upon the passage of this levy." In 1506
such case, the ballot may refer to the new levy as a 1507
"replacement levy" if the new millage does not exceed the 1508
original millage of the levy being canceled or as a "replacement 1509
and additional levy" if the new millage exceeds the original 1510
millage of the levy being canceled. If a majority of the 1511
electors voting upon the question of such levy vote in favor 1512
thereof, such taxes shall be levied and shall be in addition to 1513

the taxes authorized by section 1545.20 of the Revised Code, and 1514
all other taxes authorized by law. The rate submitted to the 1515
electors at any one time shall not exceed two mills annually 1516
upon each dollar of ~~valuation~~taxable value unless the purpose 1517
of the levy includes providing operating revenues for one of 1518
Ohio's major metropolitan zoos, as defined in section 4503.74 of 1519
the Revised Code, in which case the rate shall not exceed three 1520
mills annually upon each dollar of ~~valuation~~taxable value. 1521
When a tax levy has been authorized as provided in this section 1522
or in section 1545.041 of the Revised Code, the board of park 1523
commissioners may issue bonds pursuant to section 133.24 of the 1524
Revised Code in anticipation of the collection of such levy, 1525
provided that such bonds shall be issued only for the purpose of 1526
acquiring and improving lands. Such levy, when collected, shall 1527
be applied in payment of the bonds so issued and the interest 1528
thereon. The amount of bonds so issued and outstanding at any 1529
time shall not exceed one per cent of the total ~~tax valuation~~ 1530
taxable value in such district. Such bonds shall bear interest 1531
at a rate not to exceed the rate determined as provided in 1532
section 9.95 of the Revised Code. 1533

Sec. 1711.30. Before issuing bonds under section 1711.28 1534
of the Revised Code, the board of county commissioners, by 1535
resolution, shall submit to the qualified electors of the county 1536
at the next general election for county officers, held not less 1537
than ninety days after receiving from the county agricultural 1538
society the notice provided for in section 1711.25 of the 1539
Revised Code, the question of issuing and selling such bonds in 1540
such amount and denomination as are necessary for the purpose in 1541
view, and shall certify a copy of such resolution to the county 1542
board of elections. 1543

The county board of elections shall place the question of 1544

issuing and selling such bonds upon the ballot and make all 1545
other necessary arrangements for the submission, at the time 1546
fixed by such resolution, of such question to such electors. The 1547
votes cast at such election upon such question must be counted, 1548
canvassed, and certified in the same manner, except as provided 1549
by law, as votes cast for county officers. Fifteen days' notice 1550
of such submission shall be given by the county board of 1551
elections, by publication once a week for two consecutive weeks 1552
in a newspaper of general circulation in the county or as 1553
provided in section 7.16 of the Revised Code, stating the amount 1554
of bonds to be issued, the purpose for which they are to be 1555
issued, and the time and places of holding such election. ~~Such~~ 1556
If the resolution proposes the levy of a tax under section 1557
1711.29 of the Revised Code, the notice shall include the tax's 1558
estimated annual collections and the rate of the tax in both 1559
mills for each one dollar of taxable value and in dollars for 1560
each one hundred thousand dollars in fair market value. 1561

The question must be stated on the ballot as follows: "For 1562
the issue of county fair bonds, yes"; "For the issue of county 1563
fair bonds, no." ~~If~~ 1564

If the resolution proposes the levy of a tax under section 1565
1711.29 of the Revised Code, the question appearing on the 1566
ballot shall include the tax's estimated annual collections and 1567
the rate of the tax in both mills for each one dollar of taxable 1568
value and in dollars for each one hundred thousand dollars in 1569
fair market value. 1570

If the majority of those voting upon the question of 1571
issuing the bonds vote in favor thereof, then and only then 1572
shall they be issued and the tax provided for in section 1711.29 1573
of the Revised Code be levied. 1574

As used in this section, "fair market value" has the same 1575
meaning as in section 5705.01 of the Revised Code. 1576

Sec. 3311.50. (A) As used in this section, "county school 1577
financing district" means a taxing district consisting of the 1578
following territory: 1579

(1) The territory that constitutes the educational service 1580
center on the date that the governing board of that educational 1581
service center adopts a resolution under division (B) of this 1582
section declaring that the territory of the educational service 1583
center is a county school financing district, exclusive of any 1584
territory subsequently withdrawn from the district under 1585
division (D) of this section; 1586

(2) Any territory that has been added to the county school 1587
financing district under this section. 1588

A county school financing district may include the 1589
territory of a city, local, or exempted village school district 1590
whose territory also is included in the territory of one or more 1591
other county school financing districts. 1592

(B) The governing board of any educational service center 1593
may, by resolution, declare that the territory of the 1594
educational service center is a county school financing 1595
district. The resolution shall state the purpose for which the 1596
county school financing district is created, which may be for 1597
any one or more of the following purposes: 1598

(1) To levy taxes for the provision of special education 1599
by the school districts that are a part of the district, 1600
including taxes for permanent improvements for special 1601
education; 1602

(2) To levy taxes for the provision of specified 1603

educational programs and services by the school districts that 1604
are a part of the district, as identified in the resolution 1605
creating the district, including the levying of taxes for 1606
permanent improvements for those programs and services. Services 1607
financed by the levy may include school safety and security and 1608
mental health services, including training and employment of or 1609
contracting for the services of safety personnel, mental health 1610
personnel, social workers, and counselors. 1611

(3) To levy taxes for permanent improvements of school 1612
districts that are a part of the district. 1613

The governing board of the educational service center that 1614
creates a county school financing district shall serve as the 1615
taxing authority of the district and may use educational service 1616
center governing board employees to perform any of the functions 1617
necessary in the performance of its duties as a taxing 1618
authority. A county school financing district shall not employ 1619
any personnel. 1620

With the approval of a majority of the members of the 1621
board of education of each school district within the territory 1622
of the county school financing district, the taxing authority of 1623
the financing district may amend the resolution creating the 1624
district to broaden or narrow the purposes for which it was 1625
created. 1626

A governing board of an educational service center may 1627
create more than one county school financing district. If a 1628
governing board of an educational service center creates more 1629
than one such district, it shall clearly distinguish among the 1630
districts it creates by including a designation of each 1631
district's purpose in the district's name. 1632

(C) A majority of the members of a board of education of a city, local, or exempted village school district may adopt a resolution requesting that its territory be joined with the territory of any county school financing district. Copies of the resolution shall be filed with the state board of education and the taxing authority of the county school financing district. Within sixty days of its receipt of such a resolution, the county school financing district's taxing authority shall vote on the question of whether to accept the school district's territory as part of the county school financing district. If a majority of the members of the taxing authority vote to accept the territory, the school district's territory shall thereupon become a part of the county school financing district unless the county school financing district has in effect a tax imposed under section 5705.215 of the Revised Code. If the county school financing district has such a tax in effect, the taxing authority shall certify a copy of its resolution accepting the school district's territory to the school district's board of education ~~, which~~. The board of education shall request from the county auditor an estimate of the levy's annual collections in the same manner as required for a tax levy under section 5705.03 of the Revised Code, assuming that the school district's territory has been added to the county school financing district. The auditor shall certify this estimate to the board within ten days after receiving the board's request. The board may then adopt a resolution, with the affirmative vote of a majority of its members, proposing the submission to the electors of the question of whether the district's territory shall become a part of the county school financing district and subject to the taxes imposed by the financing district. The resolution shall set forth the date on which the question shall be submitted to the electors, which shall be at a special

election held on a date specified in the resolution, which shall 1665
not be earlier than ninety days after the adoption and 1666
certification of the resolution. A copy of the resolution shall 1667
immediately be certified to the board of elections of the proper 1668
county, which shall make arrangements for the submission of the 1669
proposal to the electors of the school district. The board of 1670
the joining district shall publish notice of the election in a 1671
newspaper of general circulation in the county once a week for 1672
two consecutive weeks, or as provided in section 7.16 of the 1673
Revised Code, prior to the election. Additionally, if the board 1674
of elections operates and maintains a web site, the board of 1675
elections shall post notice of the election on its web site for 1676
thirty days prior to the election. The question appearing on the 1677
ballot shall read: 1678

"Shall the territory within (name of the school 1679
district proposing to join the county school financing district) 1680
..... be added to (name) county 1681
school financing district, and a property tax for the purposes 1682
of (here insert purposes), that the county auditor 1683
estimates will collect \$..... annually, at a rate of 1684
taxation not exceeding (here insert the outstanding 1685
tax rate) mills for each \$1 of taxable value, which amounts to 1686
\$..... for each \$100,000 in fair market value, 1687
be in effect for (here insert the number of years the 1688
tax is to be in effect or "a continuing period of time," as 1689
applicable)?" 1690

If the proposal is approved by a majority of the electors 1691
voting on it, the joinder shall take effect on the first day of 1692
July following the date of the election, and the county board of 1693
elections shall notify the county auditor of each county in 1694
which the school district joining its territory to the county 1695

school financing district is located. 1696

(D) The board of any city, local, or exempted village 1697
school district whose territory is part of a county school 1698
financing district may withdraw its territory from the county 1699
school financing district thirty days after submitting to the 1700
governing board that is the taxing authority of the district and 1701
the state board a resolution proclaiming such withdrawal, 1702
adopted by a majority vote of its members, but any county school 1703
financing district tax levied in such territory on the effective 1704
date of the withdrawal shall remain in effect in such territory 1705
until such tax expires or is renewed. No board may adopt a 1706
resolution withdrawing from a county school financing district 1707
that would take effect during the forty-five days preceding the 1708
date of an election at which a levy proposed under section 1709
5705.215 of the Revised Code is to be voted upon. 1710

(E) A city, local, or exempted village school district 1711
does not lose its separate identity or legal existence by reason 1712
of joining its territory to a county school financing district 1713
under this section and an educational service center does not 1714
lose its separate identity or legal existence by reason of 1715
creating a county school financing district that accepts or 1716
loses territory under this section. 1717

Sec. 3318.01. As used in sections 3318.01 to 3318.20 of 1718
the Revised Code: 1719

(A) "Ohio facilities construction commission" means the 1720
commission created pursuant to section 123.20 of the Revised 1721
Code. 1722

(B) "Classroom facilities" means rooms in which pupils 1723
regularly assemble in public school buildings to receive 1724

instruction and education and such facilities and building 1725
improvements for the operation and use of such rooms as may be 1726
needed in order to provide a complete educational program, and 1727
may include space within which a child care facility or a 1728
community resource center is housed. "Classroom facilities" 1729
includes any space necessary for the operation of a vocational 1730
education program for secondary students in any school district 1731
that operates such a program. 1732

(C) "Project" means a project to construct or acquire 1733
classroom facilities, or to reconstruct or make additions to 1734
existing classroom facilities, to be used for housing the 1735
applicable school district and its functions. 1736

(D) "School district" means a local, exempted village, or 1737
city school district as such districts are defined in Chapter 1738
3311. of the Revised Code, acting as an agency of state 1739
government, performing essential governmental functions of state 1740
government pursuant to sections 3318.01 to 3318.20 of the 1741
Revised Code. 1742

For purposes of assistance provided under sections 3318.40 1743
to 3318.45 of the Revised Code, the term "school district" as 1744
used in this section and in divisions (A), (C), and (D) of 1745
section 3318.03 and in sections 3318.031, 3318.042, 3318.07, 1746
3318.08, 3318.083, 3318.084, 3318.085, 3318.086, 3318.10, 1747
3318.11, 3318.12, 3318.13, 3318.14, 3318.15, 3318.16, and 1748
3318.20 of the Revised Code means a joint vocational school 1749
district established pursuant to section 3311.18 of the Revised 1750
Code. 1751

(E) "School district board" means the board of education 1752
of a school district. 1753

(F) "Net bonded indebtedness" means the difference between 1754
the sum of the par value of all outstanding and unpaid bonds and 1755
notes which a school district board is obligated to pay and any 1756
amounts the school district is obligated to pay under lease- 1757
purchase agreements entered into under section 3313.375 of the 1758
Revised Code, and the amount held in the sinking fund and other 1759
indebtedness retirement funds for their redemption. Notes issued 1760
for school buses in accordance with section 3327.08 of the 1761
Revised Code, notes issued in anticipation of the collection of 1762
current revenues, and bonds issued to pay final judgments shall 1763
not be considered in calculating the net bonded indebtedness. 1764

"Net bonded indebtedness" does not include indebtedness 1765
arising from the acquisition of land to provide a site for 1766
classroom facilities constructed, acquired, or added to pursuant 1767
to sections 3318.01 to 3318.20 of the Revised Code or the par 1768
value of bonds that have been authorized by the electors and the 1769
proceeds of which will be used by the district to provide any 1770
part of its portion of the basic project cost. 1771

(G) "Board of elections" means the board of elections of 1772
the county containing the most populous portion of the school 1773
district. 1774

(H) "County auditor" means the auditor of the county in 1775
which the greatest value of taxable property of such school 1776
district is located. 1777

(I) "Tax duplicates" means the general tax lists and 1778
duplicates prescribed by sections 319.28 and 319.29 of the 1779
Revised Code. 1780

(J) "Required level of indebtedness" means: 1781

(1) In the case of school districts in the first 1782

percentile, five per cent of the district's valuation for the 1783
year preceding the year in which the controlling board approved 1784
the project under section 3318.04 of the Revised Code. 1785

(2) In the case of school districts ranked in a subsequent 1786
percentile, five per cent of the district's valuation for the 1787
year preceding the year in which the controlling board approved 1788
the project under section 3318.04 of the Revised Code, plus [two 1789
one-hundredths of one per cent multiplied by (the percentile in 1790
which the district ranks for the fiscal year preceding the 1791
fiscal year in which the controlling board approved the 1792
district's project minus one)]. 1793

(K) "Required percentage of the basic project costs" means 1794
one per cent of the basic project costs times the percentile in 1795
which the school district ranks for the fiscal year preceding 1796
the fiscal year in which the controlling board approved the 1797
district's project. 1798

(L) "Basic project cost" means a cost amount determined in 1799
accordance with rules adopted under section 111.15 of the 1800
Revised Code by the Ohio facilities construction commission. The 1801
basic project cost calculation shall take into consideration the 1802
square footage and cost per square foot necessary for the grade 1803
levels to be housed in the classroom facilities, the variation 1804
across the state in construction and related costs, the cost of 1805
the installation of site utilities and site preparation, the 1806
cost of demolition of all or part of any existing classroom 1807
facilities that are abandoned under the project, the cost of 1808
insuring the project until it is completed, any contingency 1809
reserve amount prescribed by the commission under section 1810
3318.086 of the Revised Code, and the professional planning, 1811
administration, and design fees that a school district may have 1812

to pay to undertake a classroom facilities project. 1813

For a joint vocational school district that receives 1814
assistance under sections 3318.40 to 3318.45 of the Revised 1815
Code, the basic project cost calculation for a project under 1816
those sections shall also take into account the types of 1817
laboratory spaces and program square footages needed for the 1818
vocational education programs for high school students offered 1819
by the school district. 1820

For a district that opts to divide its entire classroom 1821
facilities needs into segments, as authorized by section 1822
3318.034 of the Revised Code, "basic project cost" means the 1823
cost determined in accordance with this division of a segment. 1824

(M) (1) Except for a joint vocational school district that 1825
receives assistance under sections 3318.40 to 3318.45 of the 1826
Revised Code, a "school district's portion of the basic project 1827
cost" means the amount determined under section 3318.032 of the 1828
Revised Code. 1829

(2) For a joint vocational school district that receives 1830
assistance under sections 3318.40 to 3318.45 of the Revised 1831
Code, a "school district's portion of the basic project cost" 1832
means the amount determined under division (C) of section 1833
3318.42 of the Revised Code. 1834

(N) "Child care facility" means space within a classroom 1835
facility in which the needs of infants, toddlers, preschool 1836
children, and school children are provided for by persons other 1837
than the parent or guardian of such children for any part of the 1838
day, including persons not employed by the school district 1839
operating such classroom facility. 1840

(O) "Community resource center" means space within a 1841

classroom facility in which comprehensive services that support 1842
the needs of families and children are provided by community- 1843
based social service providers. 1844

(P) "Valuation" means the total value of all property in 1845
the school district as listed and assessed for taxation on the 1846
tax duplicates. 1847

(Q) "Percentile" means the percentile in which the school 1848
district is ranked pursuant to section 3318.011 of the Revised 1849
Code. 1850

(R) "Installation of site utilities" means the 1851
installation of a site domestic water system, site fire 1852
protection system, site gas distribution system, site sanitary 1853
system, site storm drainage system, and site telephone and data 1854
system. 1855

(S) "Site preparation" means the earthwork necessary for 1856
preparation of the building foundation system, the paved 1857
pedestrian and vehicular circulation system, playgrounds on the 1858
project site, and lawn and planting on the project site. 1859

(T) "Fair market value" has the same meaning as in section 1860
5705.01 of the Revised Code. 1861

Sec. 3318.06. (A) After receipt of the conditional 1862
approval of the Ohio facilities construction commission, the 1863
school district board by a majority of all of its members shall, 1864
if it desires to proceed with the project, declare all of the 1865
following by resolution: 1866

(1) That by issuing bonds in an amount equal to the school 1867
district's portion of the basic project cost the district is 1868
unable to provide adequate classroom facilities without 1869
assistance from the state; 1870

(2) Unless the school district board has resolved to 1871
transfer money in accordance with section 3318.051 of the 1872
Revised Code or to apply the proceeds of a property tax or the 1873
proceeds of an income tax, or a combination of proceeds from 1874
such taxes, as authorized under section 3318.052 of the Revised 1875
Code, that to qualify for such state assistance it is necessary 1876
to do either of the following: 1877

(a) Levy a tax outside the ten-mill limitation the 1878
proceeds of which shall be used to pay the cost of maintaining 1879
the classroom facilities included in the project; 1880

(b) Earmark for maintenance of classroom facilities from 1881
the proceeds of an existing permanent improvement tax levied 1882
under section 5705.21 of the Revised Code, if such tax can be 1883
used for maintenance, an amount equivalent to the amount of the 1884
additional tax otherwise required under this section and 1885
sections 3318.05 and 3318.08 of the Revised Code. 1886

(3) That the question of any tax levy specified in a 1887
resolution described in division (A)(2)(a) of this section, if 1888
required, shall be submitted to the electors of the school 1889
district at the next general or primary election, if there be a 1890
general or primary election not less than ninety and not more 1891
than one hundred ten days after the day of the adoption of such 1892
resolution or, if not, at a special election to be held at a 1893
time specified in the resolution which shall be not less than 1894
ninety days after the day of the adoption of the resolution and 1895
which shall be in accordance with the requirements of section 1896
3501.01 of the Revised Code. 1897

Such resolution shall also state that the question of 1898
issuing bonds of the board shall be combined in a single 1899
proposal with the question of such tax levy. More than one 1900

election under this section may be held in any one calendar 1901
year. Such resolution shall specify both of the following: 1902

(a) That the rate which it is necessary to levy shall be 1903
at the rate of not less than one-half mill for each one dollar 1904
of ~~valuation~~ taxable value, and that such tax shall be levied 1905
for a period of twenty-three years; 1906

(b) That the proceeds of the tax shall be used to pay the 1907
cost of maintaining the classroom facilities included in the 1908
project. 1909

(B) A copy of a resolution adopted under division (A) of 1910
this section shall after its passage and not less than ninety 1911
days prior to the date set therein for the election be certified 1912
to the county board of elections. 1913

The resolution of the school district board, in addition 1914
to meeting other applicable requirements of section 133.18 of 1915
the Revised Code, shall state that the amount of bonds to be 1916
issued will be an amount equal to the school district's portion 1917
of the basic project cost, and state the maximum maturity of the 1918
bonds which may be any number of years not exceeding the term 1919
calculated under section 133.20 of the Revised Code as 1920
determined by the board. In estimating the amount of bonds to be 1921
issued, the board shall take into consideration the amount of 1922
moneys then in the bond retirement fund and the amount of moneys 1923
to be collected for and disbursed from the bond retirement fund 1924
during the remainder of the year in which the resolution of 1925
necessity is adopted. 1926

If the bonds are to be issued in more than one series, the 1927
resolution may state, in addition to the information required to 1928
be stated under division (B) (3) of section 133.18 of the Revised 1929

Code, the number of series, which shall not exceed five, the 1930
principal amount of each series, and the approximate date each 1931
series will be issued, and may provide that no series, or any 1932
portion thereof, may be issued before such date. Upon such a 1933
resolution being certified to the county auditor as required by 1934
division (C) of section 133.18 of the Revised Code, the county 1935
auditor, in calculating, advising, and confirming the estimated 1936
average annual property tax levy under that division, shall also 1937
calculate, advise, and confirm by certification the estimated 1938
average property tax levy for each series of bonds to be issued. 1939

Notice of the election shall include the fact that the tax 1940
levy shall be at the rate of not less than one-half mill for 1941
each one dollar of ~~valuation~~ taxable value for a period of 1942
twenty-three years, and that the proceeds of the tax shall be 1943
used to pay the cost of maintaining the classroom facilities 1944
included in the project. The notice shall also express the rate 1945
in dollars for each one hundred thousand dollars of fair market 1946
value and the county auditor's estimate of the amount the tax 1947
levy is estimated to collect for each tax year it is levied, as 1948
certified pursuant to section 5705.03 of the Revised Code. 1949

If the bonds are to be issued in more than one series, the 1950
board of education shall request from the county auditor an 1951
estimate of the levy's annual collections for each series in the 1952
same manner as required for a tax levy under section 5705.03 of 1953
the Revised Code. The auditor shall certify these estimates to 1954
the board within ten days after receiving the board's request. 1955

If the bonds are to be issued in more than one series, the 1956
board of education, when filing copies of the resolution with 1957
the board of elections as required by division (D) of section 1958
133.18 of the Revised Code, may direct the board of elections to 1959

include in the notice of election the principal amount and 1960
approximate date of each series, the maximum number of years 1961
over which the principal of each series may be paid, the 1962
estimated additional average property tax levy for each series, 1963
the estimated annual collections of the tax for each series, and 1964
the first calendar year in which the tax is expected to be due 1965
for each series, in addition to the information required to be 1966
stated in the notice under divisions (E) (3) (a) ~~to (e)~~, (b), 1967
(c), (e), and (f) of section 133.18 of the Revised Code. 1968

(C) (1) Except as otherwise provided in division (C) (2) of 1969
this section, the form of the ballot to be used at such election 1970
shall be: 1971

"A majority affirmative vote is necessary for passage. 1972

Shall bonds be issued by the (here insert 1973
name of school district) school district to pay the local share 1974
of school construction under the State of Ohio Classroom 1975
Facilities Assistance Program in the principal amount of 1976
\$...... (here insert principal amount of the bond issue), 1977
to be repaid annually over a maximum period of 1978
(here insert the maximum number of years over which the 1979
principal of the bonds may be paid) years, and an annual levy of 1980
property taxes be made outside the ten-mill limitation, 1981
estimated by the county auditor to collect \$..... annually and 1982
average over the repayment period of the bond issue 1983
~~(here insert the number of mills estimated)~~ mills for each ~~one~~ 1984
~~dollar~~ \$1 of tax valuation taxable value, which amounts to 1985
\$...... ~~(rate expressed in cents or dollars and cents,~~ 1986
~~such as "thirty-six cents" or "\$0.36")~~ for each ~~one hundred~~ 1987
~~dollars~~ \$100,000 of tax valuation fair market value to pay the 1988
annual debt charges on the bonds and to pay debt charges on any 1989

notes issued in anticipation of the bonds?" 1990

and, unless the additional levy 1991

of taxes is not required pursuant 1992

to division (C) of section 1993

3318.05 of the Revised Code, 1994

"Shall an additional levy of taxes be made for a period of 1995

twenty-three years to benefit the (here insert name 1996

of school district) school district, the proceeds of which shall 1997

be used to pay the cost of maintaining the classroom facilities 1998

included in the project, that the county auditor estimates will 1999

collect \$..... annually, at the rate of (here insert 2000

the number of mills, which shall not be less than one-half mill) 2001

mills for each ~~one dollar~~ \$1 of valuation taxable value, which 2002

amounts to \$..... for each \$100,000 of fair market value? 2003

| | |
|--|-------------------------------------|
| | FOR THE BOND ISSUE AND TAX LEVY |
| | AGAINST THE BOND ISSUE AND TAX LEVY |

"

(2) If authority is sought to issue bonds in more than one 2005

series and the board of education so elects, the form of the 2006

ballot shall be as prescribed in section 3318.062 of the Revised 2007

Code. If the board of education elects the form of the ballot 2008

prescribed in that section, it shall so state in the resolution 2009

adopted under this section. 2010

(D) If it is necessary for the school district to acquire 2011

a site for the classroom facilities to be acquired pursuant to 2012

sections 3318.01 to 3318.20 of the Revised Code, the district 2013
board may propose either to issue bonds of the board or to levy 2014
a tax to pay for the acquisition of such site, and may combine 2015
the question of doing so with the questions specified in 2016
division (B) of this section. Bonds issued under this division 2017
for the purpose of acquiring a site are a general obligation of 2018
the school district and are Chapter 133. securities. 2019

The form of that portion of the ballot to include the 2020
question of either issuing bonds or levying a tax for site 2021
acquisition purposes shall be one of the following: 2022

(1) "Shall bonds be issued by the (here 2023
insert name of the school district) school district to pay costs 2024
of acquiring a site for classroom facilities under the State of 2025
Ohio Classroom Facilities Assistance Program in the principal 2026
amount of \$..... (here insert principal amount of the bond 2027
issue), to be repaid annually over a maximum period of 2028
..... (here insert maximum number of years over which the 2029
principal of the bonds may be paid) years, and an annual levy of 2030
property taxes be made outside the ten-mill limitation, 2031
estimated by the county auditor to collect \$..... annually and 2032
to average over the repayment period of the bond issue 2033
~~..... (here insert number of mills) mills for each one-~~ 2034
~~dollar \$1 of tax valuation taxable value, which amount amounts~~ 2035
~~to \$..... (here insert rate expressed in cents or dollars-~~ 2036
~~and cents, such as "thirty-six cents" or "\$0.36") for each one-~~ 2037
~~hundred dollars \$100,000 of valuation fair market value to pay~~ 2038
the annual debt charges on the bonds and to pay debt charges on 2039
any notes issued in anticipation of the bonds?" 2040

(2) "Shall an additional levy of taxes outside the ten- 2041
mill limitation be made for the benefit of the (here 2042

insert name of the school district) school district for the 2043
purpose of acquiring a site for classroom facilities in the sum 2044
of \$..... (here insert annual amount the levy is to produce) 2045
estimated by the county auditor to average ~~(here insert~~ 2046
~~number of mills)~~ mills for each ~~one hundred dollars \$1~~ of 2047
~~valuation~~ taxable value, which amounts to \$..... for each 2048
\$100,000 of fair market value, for a period of (here 2049
insert number of years the millage is to be imposed) years?" 2050

Where it is necessary to combine the question of issuing 2051
bonds of the school district and levying a tax as described in 2052
division (B) of this section with the question of issuing bonds 2053
of the school district for acquisition of a site, the question 2054
specified in that division to be voted on shall be "For the Bond 2055
Issues and the Tax Levy" and "Against the Bond Issues and the 2056
Tax Levy." 2057

Where it is necessary to combine the question of issuing 2058
bonds of the school district and levying a tax as described in 2059
division (B) of this section with the question of levying a tax 2060
for the acquisition of a site, the question specified in that 2061
division to be voted on shall be "For the Bond Issue and the Tax 2062
Levies" and "Against the Bond Issue and the Tax Levies." 2063

Where the school district board chooses to combine the 2064
question in division (B) of this section with any of the 2065
additional questions described in divisions (A) to (D) of 2066
section 3318.056 of the Revised Code, the question specified in 2067
division (B) of this section to be voted on shall be "For the 2068
Bond Issues and the Tax Levies" and "Against the Bond Issues and 2069
the Tax Levies." 2070

If a majority of those voting upon a proposition hereunder 2071
which includes the question of issuing bonds vote in favor 2072

thereof, and if the agreement provided for by section 3318.08 of 2073
the Revised Code has been entered into, the school district 2074
board may proceed under Chapter 133. of the Revised Code, with 2075
the issuance of bonds or bond anticipation notes in accordance 2076
with the terms of the agreement. 2077

Sec. 3318.061. This section applies only to school 2078
districts eligible to receive additional assistance under 2079
division (B) (2) of section 3318.04 of the Revised Code. 2080

The board of education of a school district in which a tax 2081
described by division (B) of section 3318.05 and levied under 2082
section 3318.06 of the Revised Code is in effect, may adopt a 2083
resolution by vote of a majority of its members to extend the 2084
term of that tax beyond the expiration of that tax as originally 2085
approved under that section. The school district board may 2086
include in the resolution a proposal to extend the term of that 2087
tax at the rate of not less than one-half mill for each dollar 2088
of ~~valuation~~ taxable value for a period of twenty-three years 2089
from the year in which the school district board and the Ohio 2090
facilities construction commission enter into an agreement under 2091
division (B) (2) of section 3318.04 of the Revised Code or in the 2092
following year, as specified in the resolution. Such a 2093
resolution may be adopted at any time before such an agreement 2094
is entered into and before the tax levied pursuant to section 2095
3318.06 of the Revised Code expires. If the resolution is 2096
combined with a resolution to issue bonds to pay the school 2097
district's portion of the basic project cost, it shall conform 2098
with the requirements of divisions (A) (1), (2), and (3) of 2099
section 3318.06 of the Revised Code, except that the resolution 2100
also shall state that the tax levy proposed in the resolution is 2101
an extension of an existing tax levied under that section. A 2102
resolution proposing an extension adopted under this section 2103

does not take effect until it is approved by a majority of 2104
electors voting in favor of the resolution at a general, 2105
primary, or special election as provided in this section. 2106

A tax levy extended under this section is subject to the 2107
same terms and limitations to which the original tax levied 2108
under section 3318.06 of the Revised Code is subject under that 2109
section, except the term of the extension shall be as specified 2110
in this section. 2111

The school district board shall request from the county 2112
auditor an estimate of the extended levy's annual collections in 2113
the same manner as required for a tax levy under section 5705.03 2114
of the Revised Code. The auditor shall certify this estimate to 2115
the board within ten days after receiving the board's request. 2116
The board shall certify a copy of the resolution adopted under 2117
this section and the auditor's certification to the proper 2118
county board of elections not later than ninety days before the 2119
date set in the resolution as the date of the election at which 2120
the question will be submitted to electors. The notice of the 2121
election shall conform with the requirements of division (A)(3) 2122
of section 3318.06 of the Revised Code, except that the notice 2123
also shall state that the maintenance tax levy is an extension 2124
of an existing tax levy and the levy's estimated annual 2125
collections. 2126

The form of the ballot shall be as follows: 2127

"Shall the existing tax levied to pay the cost of 2128
maintaining classroom facilities constructed with the proceeds 2129
of the previously issued bonds, that the county auditor 2130
estimates will collect \$..... annually, at the rate of 2131
..... (here insert the number of mills, which shall not be 2132
less than one-half mill) mills ~~per dollar for each \$1 of tax~~ 2133

~~valuation taxable value, which amounts to \$..... for each~~ 2134
~~\$100,000 of fair market value,~~ be extended until (here 2135
insert the year that is twenty-three years after the year in 2136
which the district and commission will enter into an agreement 2137
under division (B) (2) of section 3318.04 of the Revised Code or 2138
the following year)? 2139

2140

| | |
|--|---|
| | FOR EXTENDING THE EXISTING TAX LEVY |
| | AGAINST EXTENDING THE EXISTING TAX LEVY |

"

Section 3318.07 of the Revised Code applies to ballot 2141
questions under this section. 2142

Sec. 3318.062. (A) If authority is sought to issue bonds 2143
in more than one series to pay the school district's portion of 2144
the basic project cost under sections 3318.01 to 3318.20 of the 2145
Revised Code, the form of the ballot shall be: 2146

"Shall bonds be issued by the (here insert name 2147
of school district) school district to pay the local share of 2148
school construction under the State of Ohio Classroom Facilities 2149
Assistance Program in the total principal amount of \$..... 2150
(total principal amount of the bond issue), to be issued in 2151
..... (number of series) series, each series to be repaid 2152
annually over not more than (maximum number of years over 2153
which the principal of each series may be paid) years, and an 2154
annual levy of property taxes be made outside the ten-mill 2155
limitation to pay the annual debt charges on the bonds and on 2156
any notes issued in anticipation of the bonds, with annual 2157
collections and at a rate estimated by the county auditor to 2158

average over the repayment period of each series as follows: 2159
..... (insert the following for each series: "the 2160
..... series, in a principal amount of \$.....~~dollars,~~ 2161
~~requiring that the county auditor estimates will collect \$.....~~ 2162
~~annually and require~~ mills ~~per dollar for each \$1 of tax-~~ 2163
~~valuation taxable value,~~ which amounts to \$..... ~~(rate-~~ 2164
~~expressed in cents or dollars and cents, such as "36 cents" or~~ 2165
~~"\$1.41") for each one hundred dollars in tax valuation~~\$100,000 2166
of fair market value, commencing in and first payable 2167
in)?" 2168

and, unless the additional levy 2169

of taxes is not required pursuant 2170

to division (C) of section 2171

3318.05 of the Revised Code, 2172

"Shall an additional levy of taxes be made for a period of 2173
twenty-three years to benefit the (here insert name 2174
of school district) school district, the proceeds of which shall 2175
be used to pay the cost of maintaining the classroom facilities 2176
included in the project, that the county auditor estimates will 2177
collect \$..... annually, at the rate of (here insert 2178
the number of mills, which shall not be less than one-half mill) 2179
mills for each ~~one dollar \$1 of valuation taxable value,~~ which 2180
amounts to \$..... for each \$100,000 of fair market value? 2181

2182

| | |
|--|------------------------|
| | For the bond issue |
| | Against the bond issue |

"

(B) If it is necessary for the school district to acquire 2183
a site for the classroom facilities to be acquired pursuant to 2184
sections 3318.01 to 3318.20 of the Revised Code, the district 2185
board may propose either to issue bonds of the board or to levy 2186
a tax to pay for the acquisition of such site, and may combine 2187
the question of doing so with the questions specified in 2188
division (A) of this section. Bonds issued under this division 2189
for the purpose of acquiring a site are a general obligation of 2190
the school district and are Chapter 133. securities. 2191

The form of that portion of the ballot to include the 2192
question of either issuing bonds or levying a tax for site 2193
acquisition purposes shall be one of the forms prescribed in 2194
division (D) of section 3318.06 of the Revised Code. 2195

(C) Where the school district board chooses to combine the 2196
question in division (A) of this section with any of the 2197
additional questions described in divisions (A) to (D) of 2198
section 3318.056 of the Revised Code, the question specified in 2199
division (A) of this section to be voted on shall be "For the 2200
Bond Issues and the Tax Levies" and "Against the Bond Issues and 2201
the Tax Levies." 2202

(D) If a majority of those voting upon a proposition 2203
prescribed in this section which includes the question of 2204
issuing bonds vote in favor of that issuance, and if the 2205
agreement prescribed in section 3318.08 of the Revised Code has 2206
been entered into, the school district board may proceed under 2207
Chapter 133. of the Revised Code with the issuance of bonds or 2208
bond anticipation notes in accordance with the terms of the 2209
agreement. 2210

Sec. 3318.063. If the board of education of a city, 2211
exempted village, or local school district that has entered into 2212

an agreement under section 3318.051 of the Revised Code to make 2213
transfers of money in lieu of levying the tax for maintenance of 2214
the classroom facilities included in the district's project 2215
determines that it no longer can continue making the transfers 2216
so agreed to and desires to rescind that agreement, the board 2217
shall adopt the resolution to submit the question of the tax 2218
levy prescribed in this section. 2219

The resolution shall declare that the question of a tax 2220
levy specified in division (F) of section 3318.051 of the 2221
Revised Code shall be submitted to the electors of the school 2222
district at the next general or primary election, if there be a 2223
general or primary election not less than seventy-five and not 2224
more than ninety-five days after the day of the adoption of such 2225
resolution or, if not, at a special election to be held at a 2226
time specified in the resolution which shall be not less than 2227
seventy-five days after the day of the adoption of the 2228
resolution and which shall be in accordance with the 2229
requirements of section 3501.01 of the Revised Code. Such 2230
resolution shall specify both of the following: 2231

(A) That the rate which it is necessary to levy shall be 2232
at the rate of not less than one-half mill for each one dollar 2233
of ~~valuation~~ taxable value, and that such tax shall be levied 2234
for the number of years required by division (F) of section 2235
3318.051 of the Revised Code; 2236

(B) That the proceeds of the tax shall be used to pay the 2237
cost of maintaining the classroom facilities included in the 2238
project. 2239

A copy of such resolution shall after its passage and not 2240
less than seventy-five days prior to the date set therein for 2241
the election be certified to the county board of elections. 2242

Notice of the election shall include the levy's estimated 2243
annual collections, the fact that the tax levy shall be at the 2244
rate of not less than one-half mill for each one dollar of 2245
~~valuation~~ taxable value for the number of years required by 2246
division (F) of section 3318.051 of the Revised Code, and that 2247
the proceeds of the tax shall be used to pay the cost of 2248
maintaining the classroom facilities included in the project. 2249
The notice shall also express the rate in dollars for each one 2250
hundred thousand dollars of fair market value. 2251

The form of the ballot to be used at such election shall 2252
be: 2253

"Shall a levy of taxes be made for a period of 2254
..... (here insert the number of years, which shall not 2255
be less than the number required by division (F) of section 2256
3318.051 of the Revised Code) years to benefit the 2257
(here insert name of school district) school district, the 2258
proceeds of which shall be used to pay the cost of maintaining 2259
the classroom facilities included in the project, that the 2260
county auditor estimates will collect \$..... annually, at the 2261
rate of (here insert the number of mills, which shall 2262
not be less than one-half mill) mills for each ~~one dollar~~ \$1 of 2263
~~valuation~~ taxable value, which amounts to \$..... for each 2264
\$100,000 of fair market value? 2265

| | |
|--|----------------------|
| | FOR THE TAX LEVY |
| | AGAINST THE TAX LEVY |

"

Sec. 3318.361. A school district board opting to qualify 2267

for state assistance pursuant to section 3318.36 of the Revised 2268
Code through levying the tax specified in division (D) (2) (a) or 2269
(D) (4) of that section shall declare by resolution that the 2270
question of a tax levy specified in division (D) (2) (a) or (4), 2271
as applicable, of section 3318.36 of the Revised Code shall be 2272
submitted to the electors of the school district at the next 2273
general or primary election, if there be a general or primary 2274
election not less than ninety and not more than one hundred ten 2275
days after the day of the adoption of such resolution or, if 2276
not, at a special election to be held at a time specified in the 2277
resolution which shall be not less than ninety days after the 2278
day of the adoption of the resolution and which shall be in 2279
accordance with the requirements of section 3501.01 of the 2280
Revised Code. Such resolution shall specify both of the 2281
following: 2282

(A) That the rate which it is necessary to levy shall be 2283
at the rate of not less than one-half mill for each one dollar 2284
of ~~valuation~~ taxable value, and that such tax shall be levied 2285
for a period of twenty-three years; 2286

(B) That the proceeds of the tax shall be used to pay the 2287
cost of maintaining the classroom facilities included in the 2288
project. 2289

A copy of such resolution shall after its passage and not 2290
less than ninety days prior to the date set therein for the 2291
election be certified to the county board of elections. 2292

Notice of the election shall include the levy's estimated 2293
annual collections, the fact that the tax levy shall be at the 2294
rate of not less than one-half mill for each one dollar of 2295
~~valuation~~ taxable value for a period of twenty-three years, and 2296
that the proceeds of the tax shall be used to pay the cost of 2297

maintaining the classroom facilities included in the project. 2298
The notice shall also express the rate in dollars for each one 2299
hundred thousand dollars of fair market value. 2300

The form of the ballot to be used at such election shall 2301
be: 2302

"Shall a levy of taxes be made for a period of twenty- 2303
three years to benefit the (here insert name of 2304
school district) school district, the proceeds of which shall be 2305
used to pay the cost of maintaining the classroom facilities 2306
included in the project, that the county auditor estimates will 2307
collect \$..... annually, at the rate of (here insert 2308
the number of mills, which shall not be less than one-half mill) 2309
mills for each ~~one dollar~~ \$1 of valuation taxable value, which 2310
amounts to \$..... for each \$100,000 of fair market value? 2311

2312

| | |
|--|----------------------|
| | FOR THE TAX LEVY |
| | AGAINST THE TAX LEVY |

"

Sec. 3318.45. (A) Unless division (B) of section 3318.44 2313
of the Revised Code applies, if a joint vocational school 2314
district board of education proposes to issue securities to 2315
generate all or part of the school district's portion of the 2316
basic project cost of the school district's project under 2317
sections 3318.40 to 3318.45 of the Revised Code, the school 2318
district board shall adopt a resolution in accordance with 2319
Chapter 133. and section 3311.20 of the Revised Code. Unless the 2320
school district board seeks authority to issue securities in 2321
more than one series, the school district board shall adopt the 2322

form of the ballot prescribed in section 133.18 of the Revised 2323
Code. 2324

(B) If authority is sought to issue bonds in more than one 2325
series, the form of the ballot shall be: 2326

"Shall bonds be issued by the (here insert name 2327
of joint vocational school district) joint vocational school 2328
district to pay the local share of school construction under the 2329
State of Ohio Joint Vocational School Facilities Assistance 2330
Program in the total principal amount of \$..... (total 2331
principal amount of the bond issue), to be issued in 2332
(number of series) series, each series to be repaid annually 2333
over not more than (maximum number of years over which 2334
the principal of each series may be paid) years, and an annual 2335
levy of property taxes be made outside the ten-mill limitation 2336
to pay the annual debt charges on the bonds and on any notes 2337
issued in anticipation of the bonds, with annual collections and 2338
at a rate estimated by the county auditor to average over the 2339
repayment period of each series as follows: [insert 2340
the following for each series: "the series, in a 2341
principal amount of \$..... dollars, ~~requiring that the~~ 2342
county auditor estimates will collect \$..... annually and 2343
require mills ~~per dollar for each \$1 of tax valuation~~ 2344
taxable value, which ~~amount amounts to \$..... (rate expressed~~ 2345
~~in cents or dollars and cents, such as "36 cents" or "\$1.41")~~ 2346
for each ~~one hundred dollars in tax valuation~~ \$100,000 of fair 2347
market value, commencing in and first payable in 2348
....."]? 2349

2350

| | | |
|--|------------------------|---|
| | For the bond issue | |
| | Against the bond issue | " |

(C) If it is necessary for the school district to acquire a site for the classroom facilities to be acquired pursuant to sections 3318.40 to 3318.45 of the Revised Code, the district board may propose either to issue bonds of the board or to levy a tax to pay for the acquisition of such site and may combine the question of doing so with the question specified by reference in division (A) of this section or the question specified in division (B) of this section. Bonds issued under this division for the purpose of acquiring a site are a general obligation of the school district and are Chapter 133. securities.

The form of that portion of the ballot to include the question of either issuing bonds or levying a tax for site acquisition purposes shall be one of the following:

(1) "Shall bonds be issued by the (here insert name of the joint vocational school district) joint vocational school district to pay costs of acquiring a site for classroom facilities under the State of Ohio Joint Vocational School Facilities Assistance Program in the principal amount of \$..... (here insert principal amount of the bond issue), to be repaid annually over a maximum period of (here insert maximum number of years over which the principal of the bonds may be paid) years, and an annual levy of property taxes be made outside the ten-mill limitation, estimated by the county auditor to collect \$..... annually and to average over the repayment period of the bond issue ~~(here insert number of mills)~~ mills for each ~~one dollar~~ \$1 of tax valuation

taxable value, which ~~amount amounts~~ to \$..... ~~(here insert~~ 2378
~~rate expressed in cents or dollars and cents, such as "thirty-~~ 2379
~~six cents" or "\$0.36")~~ for each ~~one hundred dollars~~ \$100,000 of 2380
~~valuation~~ fair market value, to pay the annual debt charges on 2381
the bonds and to pay debt charges on any notes issued in 2382
anticipation of the bonds?" 2383

(2) "Shall an additional levy of taxes outside the ten- 2384
mill limitation be made for the benefit of the (here 2385
insert name of the joint vocational school district) joint 2386
vocational school district for the purpose of acquiring a site 2387
for classroom facilities in the sum of \$..... (here insert 2388
annual amount the levy is to produce) estimated by the county 2389
auditor to collect \$..... annually and to average ~~(here-~~ 2390
~~insert number of mills)~~ mills for each ~~one hundred dollars~~ \$1 of 2391
~~valuation~~ taxable value, which ~~amount amounts~~ to \$..... 2392
~~(here insert rate expressed in cents or dollars and cents, such-~~ 2393
~~as "thirty-six cents" or "\$0.36")~~ for each ~~one hundred dollars~~ 2394
\$100,000 of ~~valuation~~ fair market value, for a period of 2395
..... (here insert number of years the millage is to be 2396
imposed) years?" 2397

Where it is necessary to combine the question of issuing 2398
bonds of the joint vocational school district as described in 2399
division (A) of this section with the question of issuing bonds 2400
of the school district for acquisition of a site, the question 2401
specified in that division to be voted on shall be "For the bond 2402
issues" and "Against the bond issues." 2403

Where it is necessary to combine the question of issuing 2404
bonds of the joint vocational school district as described in 2405
division (A) of this section with the question of levying a tax 2406
for the acquisition of a site, the question specified in that 2407

division to be voted on shall be "For the bond issue and the tax 2408
levy" and "Against the bond issue and the tax levy." 2409

(D) Where the school district board chooses to combine a 2410
question specified in this section with any of the additional 2411
questions described in division (C) of section 3318.44 of the 2412
Revised Code, the question to be voted on shall be "For the bond 2413
issues and the tax levies" and "Against the bond issues and the 2414
tax levies." 2415

(E) If a majority of those voting upon a proposition 2416
prescribed in this section which includes the question of 2417
issuing bonds vote in favor of that issuance and if the 2418
agreement prescribed in section 3318.08 of the Revised Code has 2419
been entered into, the school district board may proceed under 2420
Chapter 133. of the Revised Code with the issuance of bonds or 2421
bond anticipation notes in accordance with the terms of the 2422
agreement. 2423

Sec. 3381.03. Any county, or any two or more counties, 2424
municipal corporations, or townships, or any combination of 2425
these may create a regional arts and cultural district by the 2426
adoption of a resolution or ordinance by the board of county 2427
commissioners of each county, the legislative authority of each 2428
municipal corporation, and the board of township trustees of 2429
each township that desires to create or to join in the creation 2430
of the district. The resolution or ordinance shall state all of 2431
the following: 2432

(A) The purposes for the creation of the district; 2433

(B) The counties, municipal corporations, or townships 2434
that are to be included in the district; 2435

(C) The official name by which the district shall be 2436

known; 2437

(D) The location of the principal office of the district 2438
or the manner in which the location shall be selected; 2439

(E) Subject to section 3381.05 of the Revised Code, the 2440
number, term, and compensation, which shall not exceed the sum 2441
of fifty dollars for each board and committee meeting attended 2442
by a member, of the members of the board of trustees of the 2443
district; 2444

(F) Subject to section 3381.05 of the Revised Code, the 2445
manner in which members of the board of trustees of the district 2446
shall be appointed; the method of filling vacancies; and the 2447
period, if any, for which a trustee continues in office after 2448
expiration of the trustee's term pending the appointment of the 2449
trustee's successor; 2450

(G) The manner of apportioning expenses of the district 2451
among the participating counties, municipal corporations, and 2452
townships. 2453

The resolution or ordinance may also provide that the 2454
authority of the districts to make grants under section 3381.20 2455
of the Revised Code may be totally or partially delegated to one 2456
or more area arts councils, as defined in section 757.03 of the 2457
Revised Code, located within the district. 2458

The district provided for in the resolution or ordinance 2459
shall be created upon the adoption of the resolution or 2460
ordinance by the board of county commissioners of each county, 2461
the legislative authority of each municipal corporation, and the 2462
board of township trustees of each township enumerated in the 2463
resolution or ordinance. The resolution or ordinance may be 2464
amended to include additional counties, municipal corporations, 2465

or townships or for any other purpose by the adoption of an 2466
amendment by the board of county commissioners of each county, 2467
the legislative authority of each municipal corporation, and the 2468
board of township trustees of each township that has created or 2469
joined or proposes to join the district. 2470

After each county, municipal corporation, and township has 2471
adopted a resolution or ordinance approving inclusion of 2472
additional counties, municipal corporations, or townships in the 2473
district, a copy of the resolution or ordinance shall be filed 2474
with the clerk of the board of the county commissioners of each 2475
county, the clerk of the legislative authority of each municipal 2476
corporation, and the fiscal officer of the board of trustees of 2477
each township proposed to be included in the district. The 2478
inclusion is effective when all such filing is completed unless 2479
the district to which territory is to be added has authority to 2480
levy an ad valorem tax on property within its territory, in 2481
which event the inclusion shall become effective upon voter 2482
approval of the joinder and the tax. ~~The~~ 2483

If a tax on property is to be levied, the board shall 2484
request and obtain from the county auditor an estimate of the 2485
levy's annual collections in the same manner as required for a 2486
tax levy under section 5705.03 of the Revised Code, assuming 2487
that the additional territory has been added to the district. 2488
The auditor shall certify this estimate to the board within ten 2489
days after receiving the board's request. The board of trustees 2490
shall promptly certify the proposal and the auditor's 2491
certification to the board or boards of elections for the 2492
purpose of having the proposal placed on the ballot at the next 2493
general or primary election that occurs not less than sixty days 2494
after the date of the meeting of the board of trustees, or at a 2495
special election held on a date specified in the certification 2496

that is not less than sixty days after the date of the meeting 2497
of the board. If territory of more than one county, municipal 2498
corporation, or township is to be added to the regional arts and 2499
cultural district, the electors of the territories of the 2500
counties, municipal corporations, or townships which are to be 2501
added shall vote as a district, and the outcome of the election 2502
shall be determined by the vote cast in the entire district. 2503
Upon certification of a proposal to the board or boards of 2504
elections pursuant to this section, the board or boards of 2505
elections shall make the necessary arrangements for the 2506
submission of the questions to the electors of the territory to 2507
be added to the district, and the election shall be held, 2508
canvassed, and certified in the manner provided for the 2509
submission of tax levies under section 5705.19 of the Revised 2510
Code, except that the question appearing on the ballot shall 2511
read: 2512

"Shall the territory within the (name 2513
or names of political subdivisions to be joined) be added to 2514
..... (name) regional arts and 2515
cultural district? And shall a(n) ~~(here~~ 2516
~~insert type of tax or taxes)~~ a property tax that the county 2517
auditor estimates will collect \$..... annually at a rate of 2518
~~taxation not to exceed exceeding~~ ~~(here insert maximum~~ 2519
~~tax rate or rates)~~ mills for each \$1 of taxable value, which 2520
amounts to \$..... for each \$100,000 of fair market value, be 2521
levied for purposes of such district?" 2522

If the question is approved by a majority of the electors 2523
voting on the question, the joinder is effective immediately, 2524
and the district may extend the levy of the tax against all the 2525
taxable property within the territory that has been added. If 2526
the question is approved at a general election or at a special 2527

election occurring prior to a general election but after the 2528
fifteenth day of July in any calendar year, the district may 2529
amend its budget and resolution adopted pursuant to section 2530
5705.34 of the Revised Code, and the levy shall be placed on the 2531
current tax list and duplicate and collected as other taxes are 2532
collected from all taxable property within the territory of the 2533
district, including the territory added as a result of the 2534
election. 2535

The territory of a district shall be coextensive with the 2536
territory of the counties, municipal corporations, and townships 2537
included within the district, provided that the same territory 2538
may not be included in more than one regional arts and cultural 2539
district, and provided, that if a district includes only a 2540
portion of an entire county, a district may be created in the 2541
remaining portion of the same county by resolution of the board 2542
of county commissioners acting alone or in conjunction with 2543
municipal corporations and townships as provided in this 2544
section. 2545

Sec. 3505.06. (A) On the questions and issues ballot shall 2546
be printed all questions and issues to be submitted at any one 2547
election together with the percentage of affirmative votes 2548
necessary for passage as required by law. Such ballot shall have 2549
printed across the top thereof, and below the stubs, "Official 2550
Questions and Issues Ballot." 2551

(B) (1) Questions and issues shall be grouped together on 2552
the ballot from top to bottom as provided in division (B) (1) of 2553
this section, except as otherwise provided in division (B) (2) of 2554
this section. State questions and issues shall always appear as 2555
the top group of questions and issues. In calendar year 1997, 2556
the following questions and issues shall be grouped together on 2557

the ballot, in the following order from top to bottom, after the 2558
state questions and issues: 2559

(a) County questions and issues; 2560

(b) Municipal questions and issues; 2561

(c) Township questions and issues; 2562

(d) School or other district questions and issues. 2563

In each succeeding calendar year after 1997, each group of 2564
questions and issues described in division (B) (1) (a) to (d) of 2565
this section shall be moved down one place on the ballot except 2566
that the group that was last on the ballot during the 2567
immediately preceding calendar year shall appear at the top of 2568
the ballot after the state questions and issues. The rotation 2569
shall be performed only once each calendar year, beginning with 2570
the first election held during the calendar year. The rotation 2571
of groups of questions and issues shall be performed during each 2572
calendar year as required by division (B) (1) of this section, 2573
even if no questions and issues from any one or more such groups 2574
appear on the ballot at any particular election held during that 2575
calendar year. 2576

(2) Questions and issues shall be grouped together on the 2577
ballot, from top to bottom, in the following order when it is 2578
not practicable to group them together as required by division 2579
(B) (1) of this section because of the type of voting machines 2580
used by the board of elections: state questions and issues, 2581
county questions and issues, municipal questions and issues, 2582
township questions and issues, and school or other district 2583
questions and issues. The particular order in which each of a 2584
group of state questions or issues is placed on the ballot shall 2585
be determined by, and certified to each board of elections by, 2586

the secretary of state. 2587

(3) Failure of the board of elections to rotate questions 2588
and issues as required by division (B) (1) of this section does 2589
not affect the validity of the election at which the failure 2590
occurred, and is not grounds for contesting an election under 2591
section 3515.08 of the Revised Code. 2592

(C) The particular order in which each of a group of 2593
county, municipal, township, or school district questions or 2594
issues is placed on the ballot shall be determined by the board 2595
providing the ballots. 2596

(D) The printed matter pertaining to each question or 2597
issue on the ballot shall be enclosed at the top and bottom 2598
thereof by a heavy horizontal line across the width of the 2599
ballot. Immediately below such top line shall be printed a brief 2600
title descriptive of the question or issue below it, such as 2601
"Proposed Constitutional Amendment," "Proposed Bond Issue," 2602
"Proposed Annexation of Territory," "Proposed Increase in Tax 2603
Rate," or such other brief title as will be descriptive of the 2604
question or issue to which it pertains, together with a brief 2605
statement of the percentage of affirmative votes necessary for 2606
passage, such as "A sixty-five per cent affirmative vote is 2607
necessary for passage," "A majority vote is necessary for 2608
passage," or such other brief statement as will be descriptive 2609
of the percentage of affirmative votes required. 2610

(E) The questions and issues ballot need not contain the 2611
full text of the proposal to be voted upon. A condensed text 2612
that will properly describe the question, issue, or an amendment 2613
proposed by other than the general assembly shall be used as 2614
prepared and certified by the secretary of state for state-wide 2615
questions or issues or by the board for local questions or 2616

issues. If other than a full text is used, the full text of the
proposed question, issue, or amendment together with the
percentage of affirmative votes necessary for passage as
required by law shall be posted in each polling place in some
spot that is easily accessible to the voters.

(F) Each question and issue appearing on the questions and
issues ballot may be consecutively numbered. The question or
issue determined to appear at the top of the ballot may be
designated on the face thereof by the Arabic numeral "1" and all
questions and issues placed below on the ballot shall be
consecutively numbered. Such numeral shall be placed below the
heavy top horizontal line enclosing such question or issue and
to the left of the brief title thereof.

(G) No portion of a ballot question proposing to levy a
property tax in excess of the ten-mill limitation under any
section of the Revised Code, including the renewal or
replacement of such a levy, may be printed in boldface type or
in a font size that is different from the font size of other
text in the ballot question. The prohibitions in division (g)
of this section do not apply to printed matter either described
in division (D) of this section related to such a ballot
question or located in the area of the ballot in which votes are
indicated for or against that question.

Sec. 4582.024. After a port authority has been created,
any municipal corporation, township, or county, acting by
ordinance, resolution of the township trustees, or resolution of
the county commissioners, respectively, which is contiguous to
such port authority, or to any municipal corporation, township,
or county which proposes to join such port authority at the same
time and is contiguous to such port authority, or any county

within which such port authority is situated, may join such port 2647
authority and thereupon the jurisdiction and territory of such 2648
port authority shall include such municipal corporation, county, 2649
or township. If more than one such political subdivision is to 2650
be joined to the port authority at the same time, then each such 2651
ordinance or resolution shall designate the political 2652
subdivisions which are to be so joined. Any territory or 2653
municipal corporation not included in a port authority and which 2654
is annexed to a municipal corporation included within the 2655
jurisdiction and territory of a port authority shall, on such 2656
annexation and without further proceedings, be annexed to and be 2657
included in the jurisdiction and territory of such port 2658
authority. Before such political subdivision or subdivisions are 2659
joined to a port authority, other than by annexation to a 2660
municipality, the political subdivision or subdivisions 2661
theretofore comprising such port authority shall agree upon the 2662
terms and conditions pursuant to which such political 2663
subdivision or subdivisions are to be joined. For all purposes 2664
of sections 4582.01 to 4582.20, inclusive, of the Revised Code, 2665
such political subdivision or subdivisions shall be considered 2666
to have participated in the creation of such port authority, 2667
except that the initial term of any director of the port 2668
authority appointed by such a political subdivision shall be 2669
four years. After each ordinance or resolution proposing joinder 2670
to the port authority has become effective and the terms and 2671
conditions of joinder have been agreed to, the board of 2672
directors of the port authority shall by resolution either 2673
accept or reject such joinder. Such joinder shall be effective 2674
on adoption of the resolution accepting such joinder, unless the 2675
port authority to which a political subdivision or subdivisions 2676
including a county within which such port authority is located, 2677
are to be joined has authority under section 4582.14 of the 2678

Revised Code to levy a tax on property within its jurisdiction, 2679
then such joinder shall not be effective until approved by the 2680
affirmative vote of a majority of the electors voting on the 2681
question of such joinder. If more than one political subdivision 2682
is to be joined to the port authority, then the electors of such 2683
subdivision shall vote as a district and the majority 2684
affirmative vote shall be determined by the vote cast in such 2685
district as a whole. ~~Such~~ 2686

If a tax on property is to be levied, the board of 2687
directors of the port authority shall request and obtain from 2688
the county auditor an estimate of the levy's annual collections 2689
in the same manner as required for a tax levy under section 2690
5705.03 of the Revised Code, assuming that the additional 2691
subdivision or subdivisions have joined the port authority. The 2692
auditor shall certify this estimate to the board within ten days 2693
after receiving the board's request. 2694

The election shall be called by the board of directors of 2695
the port authority and shall be held, canvassed, and certified 2696
in the manner provided for the submission of tax levies under 2697
section 5705.191 of the Revised Code except that the question 2698
appearing on the ballot shall read: 2699

"Shall 2700

(name or names of political subdivisions to be joined) 2701

be joined to (name) port authority and the 2702

~~(name)~~ 2703

existing tax levy (levies) of such port authority ~~(aggregating),~~ 2704

that the county auditor estimates will collect \$..... annually, 2705

at a rate not exceeding 2706

..... ~~mill per dollar mill(s) for each \$1 of valuation~~ 2707
taxable value, which amounts to \$..... for each \$100,000 of 2708
fair market value, be authorized to be 2709

levied against properties within 2710

....." 2711

(name or names of political subdivisions to be joined) 2712

If the question is approved such joinder shall be immediately 2713
effective and the port authority shall be authorized to extend 2714
the levy of such tax against all the taxable property within the 2715
political subdivision or political subdivisions which have been 2716
joined. If such question is approved at a general election then 2717
the port authority may amend its budget and resolution adopted 2718
pursuant to section 5705.34 of the Revised Code and such levy 2719
shall be placed on the current tax list and duplicate and 2720
collected as other taxes are collected from all taxable property 2721
within the port authority including the political subdivision or 2722
political subdivisions joined as a result of such election. 2723

As used in this section, "fair market value" has the same 2724
meaning as in section 5705.01 of the Revised Code. 2725

Sec. 4582.26. After a port authority has been created, any 2726
municipal corporation, township, county, or other political 2727
subdivision, acting by ordinance or resolution, which is 2728
contiguous to any municipal corporation, township, county, or 2729
other political subdivision which participated in the creation 2730
of such port authority or to any municipal corporation, 2731
township, county, or other political subdivision which proposes 2732
to join the port authority at the same time and is contiguous to 2733
any municipal corporation, township, county, or other political 2734
subdivision which participated in the creation of such port 2735

authority, may join such port authority, and thereupon the 2736
jurisdiction and territory of the port authority includes the 2737
municipal corporation, county, township, or other political 2738
subdivision so joining. If more than one such political 2739
subdivision is to be joined to the port authority at the same 2740
time, then each such ordinance or resolution shall designate the 2741
political subdivisions which are to be so joined. Any territory 2742
or municipal corporation not included in a port authority and 2743
which is annexed to a municipal corporation included within the 2744
jurisdiction and territory of a port authority shall, on such 2745
annexation and without further proceedings, be annexed to and be 2746
included in the jurisdiction and territory of the port 2747
authority. Before such political subdivision or subdivisions are 2748
joined to a port authority, other than by annexation to a 2749
municipal corporation, the political subdivision or subdivisions 2750
theretofore comprising such port authority shall agree upon the 2751
terms and conditions pursuant to which such political 2752
subdivision or subdivisions are to be joined. For all purposes 2753
of sections 4582.21 to 4582.59 of the Revised Code, such 2754
political subdivision or subdivisions shall be considered to 2755
have participated in the creation of such port authority, except 2756
that the initial term of any director of the port authority 2757
appointed by such a political subdivision shall be four years. 2758
After each ordinance or resolution proposing joinder to the port 2759
authority has become effective and the terms and conditions of 2760
joinder have been agreed to, the board of directors of the port 2761
authority shall by resolution either accept or reject such 2762
joinder. Such joinder shall be effective upon adoption of the 2763
resolution accepting such joinder, unless the port authority to 2764
which a political subdivision or subdivisions, including a 2765
county within which such port authority is located, are to be 2766
joined, has authority under section 4582.40 of the Revised Code 2767

to levy a tax on property within its jurisdiction, then such 2768
joinder shall not be effective until approved by the affirmative 2769
vote of a majority of the electors voting on the question of the 2770
joinder. If more than one political subdivision is to be joined 2771
to the port authority, then the electors of such subdivisions 2772
shall vote as a district and the majority affirmative vote shall 2773
be determined by the vote cast in such district as a whole. ~~The~~ 2774

If a tax on property is to be levied, the board of 2775
directors of the port authority shall request and obtain from 2776
the county auditor an estimate of the levy's annual collections 2777
in the same manner as required for a tax levy under section 2778
5705.03 of the Revised Code, assuming that the additional 2779
subdivision or subdivisions have joined the port authority. The 2780
auditor shall certify this estimate to the board within ten days 2781
after receiving the board's request. 2782

The election shall be called by the board of directors of 2783
the port authority and shall be held, canvassed, and certified 2784
in the manner provided for the submission of tax levies under 2785
section 5705.191 of the Revised Code except that the question 2786
appearing on the ballot shall read: 2787

"Shall 2788
(Name or names of political subdivisions to be joined) 2789
..... 2790
~~be joined)~~ 2791
be joined to (Name) port authority 2792
~~(Name)~~ 2793
and the existing tax levy (levies) of such port authority 2794

~~(aggregating)~~, that the county auditor estimates will collect 2795
\$..... annually, at a rate not exceeding mill- 2796
~~per dollar mill(s) for each \$1 of valuation taxable value, which~~ 2797
amounts to \$..... for each \$100,000 of fair market value 2798

be authorized to be levied against properties within 2799

.....?" 2800

(Name or names of political subdivisions to be joined) 2801

If the question is approved the joinder becomes immediately 2802
effective and the port authority is authorized to extend the 2803
levy of such tax against all the taxable property within the 2804
political subdivision or political subdivisions which have been 2805
joined. If such question is approved at a general election, then 2806
the port authority may amend its budget and resolution adopted 2807
pursuant to section 5705.34 of the Revised Code and such levy 2808
shall be placed on the current tax list and duplicate and 2809
collected as other taxes are collected from all taxable property 2810
within the port authority including the political subdivision or 2811
political subdivisions joined as a result of the election. 2812

As used in this section, "fair market value" has the same 2813
meaning as in section 5705.01 of the Revised Code. 2814

Sec. 5705.01. As used in this chapter: 2815

(A) "Subdivision" means any county; municipal corporation; 2816
township; township police district; joint police district; 2817
township fire district; joint fire district; joint ambulance 2818
district; joint emergency medical services district; fire and 2819
ambulance district; joint recreation district; township waste 2820
disposal district; township road district; community college 2821
district; technical college district; detention facility 2822
district; a district organized under section 2151.65 of the 2823

Revised Code; a combined district organized under sections 2824
2152.41 and 2151.65 of the Revised Code; a joint-county alcohol, 2825
drug addiction, and mental health service district; a drainage 2826
improvement district created under section 6131.52 of the 2827
Revised Code; a lake facilities authority created under Chapter 2828
353. of the Revised Code; a union cemetery district; a county 2829
school financing district; a city, local, exempted village, 2830
cooperative education, or joint vocational school district; or a 2831
regional student education district created under section 2832
3313.83 of the Revised Code. 2833

(B) "Municipal corporation" means all municipal 2834
corporations, including those that have adopted a charter under 2835
Article XVIII, Ohio Constitution. 2836

(C) "Taxing authority" or "bond issuing authority" means, 2837
in the case of any county, the board of county commissioners; in 2838
the case of a municipal corporation, the council or other 2839
legislative authority of the municipal corporation; in the case 2840
of a city, local, exempted village, cooperative education, or 2841
joint vocational school district, the board of education; in the 2842
case of a community college district, the board of trustees of 2843
the district; in the case of a technical college district, the 2844
board of trustees of the district; in the case of a detention 2845
facility district, a district organized under section 2151.65 of 2846
the Revised Code, or a combined district organized under 2847
sections 2152.41 and 2151.65 of the Revised Code, the joint 2848
board of county commissioners of the district; in the case of a 2849
township, the board of township trustees; in the case of a joint 2850
police district, the joint police district board; in the case of 2851
a joint fire district, the board of fire district trustees; in 2852
the case of a joint recreation district, the joint recreation 2853
district board of trustees; in the case of a joint-county 2854

alcohol, drug addiction, and mental health service district, the 2855
district's board of alcohol, drug addiction, and mental health 2856
services; in the case of a joint ambulance district or a fire 2857
and ambulance district, the board of trustees of the district; 2858
in the case of a union cemetery district, the legislative 2859
authority of the municipal corporation and the board of township 2860
trustees, acting jointly as described in section 759.341 of the 2861
Revised Code; in the case of a drainage improvement district, 2862
the board of county commissioners of the county in which the 2863
drainage district is located; in the case of a lake facilities 2864
authority, the board of directors; in the case of a joint 2865
emergency medical services district, the joint board of county 2866
commissioners of all counties in which all or any part of the 2867
district lies; and in the case of a township police district, a 2868
township fire district, a township road district, or a township 2869
waste disposal district, the board of township trustees of the 2870
township in which the district is located. "Taxing authority" 2871
also means the educational service center governing board that 2872
serves as the taxing authority of a county school financing 2873
district as provided in section 3311.50 of the Revised Code, and 2874
the board of directors of a regional student education district 2875
created under section 3313.83 of the Revised Code. 2876

(D) "Fiscal officer" in the case of a county, means the 2877
county auditor; in the case of a municipal corporation, the city 2878
auditor or village clerk, or an officer who, by virtue of the 2879
charter, has the duties and functions of the city auditor or 2880
village clerk, except that in the case of a municipal university 2881
the board of directors of which have assumed, in the manner 2882
provided by law, the custody and control of the funds of the 2883
university, the chief accounting officer of the university shall 2884
perform, with respect to the funds, the duties vested in the 2885

fiscal officer of the subdivision by sections 5705.41 and 2886
5705.44 of the Revised Code; in the case of a school district, 2887
the treasurer of the board of education; in the case of a county 2888
school financing district, the treasurer of the educational 2889
service center governing board that serves as the taxing 2890
authority; in the case of a township, the township fiscal 2891
officer; in the case of a joint police district, the treasurer 2892
of the district; in the case of a joint fire district, the clerk 2893
of the board of fire district trustees; in the case of a joint 2894
ambulance district, the clerk of the board of trustees of the 2895
district; in the case of a joint emergency medical services 2896
district, the person appointed as fiscal officer pursuant to 2897
division (D) of section 307.053 of the Revised Code; in the case 2898
of a fire and ambulance district, the person appointed as fiscal 2899
officer pursuant to division (B) of section 505.375 of the 2900
Revised Code; in the case of a joint recreation district, the 2901
person designated pursuant to section 755.15 of the Revised 2902
Code; in the case of a union cemetery district, the clerk of the 2903
municipal corporation designated in section 759.34 of the 2904
Revised Code; in the case of a children's home district, 2905
educational service center, general health district, joint- 2906
county alcohol, drug addiction, and mental health service 2907
district, county library district, detention facility district, 2908
district organized under section 2151.65 of the Revised Code, a 2909
combined district organized under sections 2152.41 and 2151.65 2910
of the Revised Code, or a metropolitan park district for which 2911
no treasurer has been appointed pursuant to section 1545.07 of 2912
the Revised Code, the county auditor of the county designated by 2913
law to act as the auditor of the district; in the case of a 2914
metropolitan park district which has appointed a treasurer 2915
pursuant to section 1545.07 of the Revised Code, that treasurer; 2916
in the case of a drainage improvement district, the auditor of 2917

the county in which the drainage improvement district is 2918
located; in the case of a lake facilities authority, the fiscal 2919
officer designated under section 353.02 of the Revised Code; in 2920
the case of a regional student education district, the fiscal 2921
officer appointed pursuant to section 3313.83 of the Revised 2922
Code; and in all other cases, the officer responsible for 2923
keeping the appropriation accounts and drawing warrants for the 2924
expenditure of the moneys of the district or taxing unit. 2925

(E) "Permanent improvement" or "improvement" means any 2926
property, asset, or improvement with an estimated life or 2927
usefulness of five years or more, including land and interests 2928
therein, and reconstructions, enlargements, and extensions 2929
thereof having an estimated life or usefulness of five years or 2930
more. 2931

(F) "Current operating expenses" and "current expenses" 2932
mean the lawful expenditures of a subdivision, except those for 2933
permanent improvements, and except payments for interest, 2934
sinking fund, and retirement of bonds, notes, and certificates 2935
of indebtedness of the subdivision. 2936

(G) "Debt charges" means interest, sinking fund, and 2937
retirement charges on bonds, notes, or certificates of 2938
indebtedness. 2939

(H) "Taxing unit" means any subdivision or other 2940
governmental district having authority to levy taxes on the 2941
property in the district or issue bonds that constitute a charge 2942
against the property of the district, including conservancy 2943
districts, metropolitan park districts, sanitary districts, road 2944
districts, and other districts. 2945

(I) "District authority" means any board of directors, 2946

trustees, commissioners, or other officers controlling a 2947
district institution or activity that derives its income or 2948
funds from two or more subdivisions, such as the educational 2949
service center, the trustees of district children's homes, the 2950
district board of health, a joint-county alcohol, drug 2951
addiction, and mental health service district's board of 2952
alcohol, drug addiction, and mental health services, detention 2953
facility districts, a joint recreation district board of 2954
trustees, districts organized under section 2151.65 of the 2955
Revised Code, combined districts organized under sections 2956
2152.41 and 2151.65 of the Revised Code, and other such boards. 2957

(J) "Tax list" and "tax duplicate" mean the general tax 2958
lists and duplicates prescribed by sections 319.28 and 319.29 of 2959
the Revised Code. 2960

(K) "Property" as applied to a tax levy means taxable 2961
property listed on general tax lists and duplicates. 2962

(L) "Association library district" means a territory, the 2963
boundaries of which are defined by the state library board 2964
pursuant to division (I) of section 3375.01 of the Revised Code, 2965
in which a library association or private corporation maintains 2966
a free public library. 2967

(M) "Library district" means a territory, the boundaries 2968
of which are defined by the state library board pursuant to 2969
section 3375.01 of the Revised Code, in which the board of 2970
trustees of a county, municipal corporation, school district, or 2971
township public library maintains a free public library. 2972

(N) "Qualifying library levy" means either of the 2973
following: 2974

(1) A levy for the support of a library association or 2975

private corporation that has an association library district 2976
with boundaries that are not identical to those of a 2977
subdivision; 2978

(2) A levy proposed under section 5705.23 of the Revised 2979
Code for the support of the board of trustees of a public 2980
library that has a library district with boundaries that are not 2981
identical to those of a subdivision. 2982

(O) "School library district" means a school district in 2983
which a free public library has been established that is under 2984
the control and management of a board of library trustees as 2985
provided in section 3375.15 of the Revised Code. 2986

(P) "Fair market value" means the true value in money of 2987
real property. 2988

Sec. 5705.03. (A) The taxing authority of each subdivision 2989
may levy taxes annually, subject to the limitations of sections 2990
5705.01 to 5705.47 of the Revised Code, on the real and personal 2991
property within the subdivision for the purpose of paying the 2992
current operating expenses of the subdivision and acquiring or 2993
constructing permanent improvements. The taxing authority of 2994
each subdivision and taxing unit shall, subject to the 2995
limitations of such sections, levy such taxes annually as are 2996
necessary to pay the interest and sinking fund on and retire at 2997
maturity the bonds, notes, and certificates of indebtedness of 2998
such subdivision and taxing unit, including levies in 2999
anticipation of which the subdivision or taxing unit has 3000
incurred indebtedness. 3001

(B) (1) When a taxing authority determines that it is 3002
necessary to levy a tax outside the ten-mill limitation for any 3003
purpose authorized by the Revised Code, the taxing authority 3004

shall certify to the county auditor a resolution or ordinance 3005
requesting that the county auditor certify to the taxing 3006
authority the total current tax valuation of the subdivision, 3007
and the number of mills for each one dollar of taxable value and 3008
that rate stated in dollars, rounded to the nearest dollar, for 3009
each one hundred thousand dollars of fair market value required 3010
to generate a specified amount of revenue, or the dollar amount 3011
of revenue, rounded to the nearest dollar, that would be 3012
generated by a specified number of mills for each one dollar of 3013
taxable value. The auditor shall additionally certify an 3014
estimate of the levy's annual collections, rounded to the 3015
nearest dollar, which shall be calculated assuming that the 3016
amount of the tax list of the taxing authority remains 3017
throughout the life of the levy the same as the amount of the 3018
tax list for the current year, and if this is not determined, 3019
the estimated amount submitted by the auditor to the county 3020
budget commission. The resolution or ordinance the taxing 3021
authority certifies to the county auditor shall state all of the 3022
following: 3023

(a) The purpose of the tax; 3024

(b) Whether the tax is an additional levy, a renewal or a 3025
replacement of an existing tax, or a renewal or replacement of 3026
an existing tax with an increase or a decrease; 3027

(c) The section of the Revised Code authorizing submission 3028
of the question of the tax; 3029

(d) The term of years of the tax or if the tax is for a 3030
continuing period of time; 3031

(e) That the tax is to be levied upon the entire territory 3032
of the subdivision or, if authorized by the Revised Code, a 3033

description of the portion of the territory of the subdivision 3034
in which the tax is to be levied; 3035

(f) The date of the election at which the question of the 3036
tax shall appear on the ballot; 3037

(g) That the ballot measure shall be submitted to the 3038
entire territory of the subdivision or, if authorized by the 3039
Revised Code, a description of the portion of the territory of 3040
the subdivision to which the ballot measure shall be submitted; 3041

(h) The tax year in which the tax will first be levied and 3042
the calendar year in which the tax will first be collected; 3043

(i) Each such county in which the subdivision has 3044
territory. 3045

If a subdivision is located in more than one county, the 3046
county auditor shall obtain from the county auditor of each 3047
other county in which the subdivision is located the current tax 3048
valuation for the portion of the subdivision in that county. The 3049
county auditor shall issue the certification to the taxing 3050
authority within ten days after receiving the taxing authority's 3051
resolution or ordinance requesting it. 3052

~~(2) When considering the tangible personal property 3053
component of the tax valuation of the subdivision, the county 3054
auditor shall take into account the assessment percentages 3055
prescribed in section 5711.22 of the Revised Code. The tax 3056
commissioner may issue rules, orders, or instructions directing 3057
how the assessment percentages must be utilized. 3058~~

~~(3) Upon receiving the certification from the county 3059
auditor, the taxing authority may adopt a resolution or 3060
ordinance stating the rate of the tax levy, expressed in mills 3061
for each one dollar in tax valuation of taxable value and in 3062~~

dollars for each one hundred thousand dollars of fair market 3063
value, as estimated by the county auditor, and that the taxing 3064
authority will proceed with the submission of the question of 3065
the tax to electors. The taxing authority shall certify this 3066
resolution or ordinance, a copy of the county auditor's 3067
~~certification~~ certifications, and the resolution or ordinance 3068
the taxing authority adopted under division (B)(1) of this 3069
section to the proper county board of elections in the manner 3070
and within the time prescribed by the section of the Revised 3071
Code governing submission of the question. The county board of 3072
elections shall not submit the question of the tax to electors 3073
unless a copy of the county auditor's certification accompanies 3074
the resolutions or ordinances the taxing authority certifies to 3075
the board. Before requesting a taxing authority to submit a tax 3076
levy, any agency or authority authorized to make that request 3077
shall first request the certification from the county auditor 3078
provided under this section. 3079

~~(4)~~ (3) This division is supplemental to, and not in 3080
derogation of, any similar requirement governing the 3081
certification by the county auditor of the tax valuation of a 3082
subdivision or necessary tax rates for the purposes of the 3083
submission of the question of a tax in excess of the ten-mill 3084
limitation, including sections 133.18 and 5705.195 of the 3085
Revised Code. 3086

(C) All taxes levied on property shall be extended on the 3087
tax list and duplicate by the county auditor of the county in 3088
which the property is located, and shall be collected by the 3089
county treasurer of such county in the same manner and under the 3090
same laws and rules as are prescribed for the assessment and 3091
collection of county taxes. The proceeds of any tax levied by or 3092
for any subdivision when received by its fiscal officer shall be 3093

deposited in its treasury to the credit of the appropriate fund. 3094

Sec. 5705.192. (A) For the purposes of this section only, 3095
"taxing authority" includes a township board of park 3096
commissioners appointed under section 511.18 of the Revised 3097
Code. 3098

(B) A taxing authority may propose to replace an existing 3099
levy that the taxing authority is authorized to levy, regardless 3100
of the section of the Revised Code under which the authority is 3101
granted, except a school district emergency levy proposed 3102
pursuant to sections 5705.194 to 5705.197 of the Revised Code. 3103
The taxing authority may propose to replace the existing levy in 3104
its entirety at the rate at which it is authorized to be levied; 3105
may propose to replace a portion of the existing levy at a 3106
lesser rate; or may propose to replace the existing levy in its 3107
entirety and increase the rate at which it is levied. If the 3108
taxing authority proposes to replace an existing levy, the 3109
proposed levy shall be called a replacement levy and shall be so 3110
designated on the ballot. Except as otherwise provided in this 3111
division, a replacement levy shall be limited to the purpose of 3112
the existing levy, and shall appear separately on the ballot 3113
from, and shall not be conjoined with, the renewal of any other 3114
existing levy. In the case of an existing school district levy 3115
imposed under section 5705.21 of the Revised Code for the 3116
purpose specified in division (F) of section 5705.19 of the 3117
Revised Code, or in the case of an existing school district levy 3118
imposed under section 5705.217 of the Revised Code for the 3119
acquisition, construction, enlargement, renovation, and 3120
financing of permanent improvements, the replacement for that 3121
existing levy may be for the same purpose or for the purpose of 3122
general permanent improvements as defined in section 5705.21 of 3123
the Revised Code. The replacement for an existing levy imposed 3124

under division (L) of section 5705.19 or section 5705.222 of the Revised Code may be for any purpose authorized for a levy imposed under section 5705.222 of the Revised Code.

The resolution proposing a replacement levy shall specify the purpose of the levy; its proposed rate expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of fair market value; whether the proposed rate is the same as the rate of the existing levy, a reduction, or an increase; the extent of any reduction or increase expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of fair market value; the first calendar year in which the levy will be due; and the term of the levy, expressed in years or, if applicable, that it will be levied for a continuing period of time.

The sections of the Revised Code governing the maximum rate and term of the existing levy, the contents of the resolution that proposed the levy, the adoption of the resolution, the arrangements for the submission of the question of the levy, and notice of the election also govern the respective provisions of the proposal to replace the existing levy, except as provided in divisions (B) (1) to ~~(4)~~ (5) of this section:

(1) In the case of an existing school district levy that is imposed under section 5705.21 of the Revised Code for the purpose specified in division (F) of section 5705.19 of the Revised Code or under section 5705.217 of the Revised Code for the acquisition, construction, enlargement, renovation, and financing of permanent improvements, and that is to be replaced by a levy for general permanent improvements, the term of the

replacement levy may be for a continuing period of time. 3155

(2) The date on which the election is held shall be as 3156
follows: 3157

(a) For the replacement of a levy with a fixed term of 3158
years, the date of the general election held during the last 3159
year the existing levy may be extended on the real and public 3160
utility property tax list and duplicate, or the date of any 3161
election held in the ensuing year; 3162

(b) For the replacement of a levy imposed for a continuing 3163
period of time, the date of any election held in any year after 3164
the year the levy to be replaced is first approved by the 3165
electors, except that only one election on the question of 3166
replacing the levy may be held during any calendar year. 3167

The failure by the electors to approve a proposal to 3168
replace a levy imposed for a continuing period of time does not 3169
terminate the existing continuing levy. 3170

(3) In the case of an existing school district levy 3171
imposed under division (B) of section 5705.21, division (C) of 3172
section 5705.212, or division (J) of section 5705.218 of the 3173
Revised Code, the rates allocated to the qualifying school 3174
district and to partnering community schools each may be 3175
increased or decreased or remain the same, and the total rate 3176
may be increased, decreased, or remain the same. 3177

(4) In the case of an existing levy imposed under division 3178
(L) of section 5705.19 of the Revised Code, the term may be for 3179
any number of years not exceeding ten or for a continuing period 3180
of time. 3181

(5) In addition to other required information, the 3182
election notice shall express the levy's annual collections, as 3183

estimated and certified by the county auditor under section 3184
5705.03 of the Revised Code. 3185

(C) The form of the ballot at the election on the question 3186
of a replacement levy shall be as follows: 3187

"A replacement of a tax for the benefit of 3188
(name of subdivision or public library) for the purpose of 3189
..... (the purpose stated in the resolution), that the 3190
county auditor estimates will collect \$..... annually, at a rate 3191
not exceeding mills for each ~~one dollar~~ \$1 of 3192
~~valuation~~ taxable value, which amounts to \$..... ~~(rate~~ 3193
~~expressed in dollars and cents)~~ for each ~~one hundred dollars in~~ 3194
~~valuation~~ \$100,000 of fair market value, for (number 3195
of years levy is to run, or that it will be levied for a 3196
continuous period of time) 3197

| | | |
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| | FOR THE TAX LEVY | |
| | AGAINST THE TAX LEVY | " |

If the replacement levy is proposed by a qualifying school 3198
district to replace an existing tax levied under division (B) of 3199
section 5705.21, division (C) (1) of section 5705.212, or 3200
division (J) of section 5705.218 of the Revised Code, the form 3201
of the ballot shall be modified by adding, after the phrase 3202
"each ~~one dollar~~ \$1 of ~~valuation~~ taxable value," the following: 3203
"(of which mills is to be allocated to partnering 3204
community schools)." 3205
3206

If the proposal is to replace an existing levy and 3207
increase the rate of the existing levy, the form of the ballot 3208

shall be changed by adding the words "..... mills of an 3209
existing levy and an increase of mills, to 3210
constitute" after the words "a replacement of." If the proposal 3211
is to replace only a portion of an existing levy, the form of 3212
the ballot shall be changed by adding the words "a portion of an 3213
existing levy, being a reduction of mills, to 3214
constitute" after the words "a replacement of." If the existing 3215
levy is imposed under division (B) of section 5705.21, division 3216
(C) (1) of section 5705.212, or division (J) of section 5705.218 3217
of the Revised Code, the form of the ballot also shall state the 3218
portion of the total increased rate or of the total rate as 3219
reduced that is to be allocated to partnering community schools. 3220

If the tax is to be placed on the tax list of the current 3221
tax year, the form of the ballot shall be modified by adding at 3222
the end of the form the phrase ", commencing in 3223
(first year the replacement tax is to be levied), first due in 3224
calendar year (first calendar year in which the tax 3225
shall be due)." 3226

The question covered by the resolution shall be submitted 3227
as a separate proposition, but may be printed on the same ballot 3228
with any other proposition submitted at the same election, other 3229
than the election of officers. More than one such question may 3230
be submitted at the same election. 3231

(D) Two or more existing levies, or any portion of those 3232
levies, may be combined into one replacement levy, so long as 3233
all of the existing levies are for the same purpose and either 3234
all are due to expire the same year or all are for a continuing 3235
period of time. The question of combining all or portions of 3236
those existing levies into the replacement levy shall appear as 3237
one ballot proposition before the electors. If the electors 3238

approve the ballot proposition, all or the stated portions of 3239
the existing levies are replaced by one replacement levy. 3240

(E) A levy approved in excess of the ten-mill limitation 3241
under this section shall be certified to the tax commissioner. 3242
In the first year of a levy approved under this section, the 3243
levy shall be extended on the tax lists after the February 3244
settlement succeeding the election at which the levy was 3245
approved. If the levy is to be placed on the tax lists of the 3246
current year, as specified in the resolution providing for its 3247
submission, the result of the election shall be certified 3248
immediately after the canvass by the board of elections to the 3249
taxing authority, which shall forthwith make the necessary levy 3250
and certify it to the county auditor, who shall extend it on the 3251
tax lists for collection. After the first year, the levy shall 3252
be included in the annual tax budget that is certified to the 3253
county budget commission. 3254

If notes are authorized to be issued in anticipation of 3255
the proceeds of the existing levy, notes may be issued in 3256
anticipation of the proceeds of the replacement levy, and such 3257
issuance is subject to the terms and limitations governing the 3258
issuance of notes in anticipation of the proceeds of the 3259
existing levy. 3260

(F) This section does not authorize a tax to be levied in 3261
any year after the year in which revenue is not needed for the 3262
purpose for which the tax is levied. 3263

Sec. 5705.195. Within five days after the resolution is 3264
certified to the county auditor as provided by section 5705.194 3265
of the Revised Code, the auditor shall calculate and certify to 3266
the taxing authority the annual levy, expressed in dollars ~~and~~ 3267
~~cents~~ for each one hundred thousand dollars of ~~valuation~~ fair 3268

market value as well as in mills for each one dollar of 3269
~~valuation taxable value~~, throughout the life of the levy which 3270
will be required to produce the annual amount set forth in the 3271
resolution assuming that the amount of the tax list of such 3272
subdivision remains throughout the life of the levy the same as 3273
the amount of the tax list for the current year, and if this is 3274
not determined, the estimated amount submitted by the auditor to 3275
the county budget commission. ~~When considering the tangible-~~ 3276
~~personal property component of the tax valuation of the~~ 3277
~~subdivision, the county auditor shall take into account the~~ 3278
~~assessment percentages prescribed in section 5711.22 of the~~ 3279
~~Revised Code. The tax commissioner may issue rules, orders, or~~ 3280
~~instructions directing how the assessment percentages must be~~ 3281
~~utilized.~~ 3282

Upon receiving the certification from the county auditor, 3283
if the taxing authority desires to proceed with the submission 3284
of the question it shall, not less than ninety days before the 3285
day of such election, certify its resolution, together with the 3286
amount of the average tax levy, expressed in dollars ~~and cents~~ 3287
for each one hundred thousand dollars of ~~valuation~~ fair market 3288
value as well as in mills for each one dollar of ~~valuation~~ 3289
taxable value, estimated by the auditor, and the number of years 3290
the levy is to run to the board of elections of the county which 3291
shall prepare the ballots and make other necessary arrangements 3292
for the submission of the question to the voters of the 3293
subdivision. 3294

Sec. 5705.196. The election provided for in section 3295
5705.194 of the Revised Code shall be held at the regular places 3296
for voting in the district, and shall be conducted, canvassed, 3297
and certified in the same manner as regular elections in the 3298
district for the election of county officers, provided that in 3299

any such election in which only part of the electors of a 3300
precinct are qualified to vote, the board of elections may 3301
assign voters in such part to an adjoining precinct. Such an 3302
assignment may be made to an adjoining precinct in another 3303
county with the consent and approval of the board of elections 3304
of such other county. Notice of the election shall be published 3305
in one newspaper of general circulation in the district once a 3306
week for two consecutive weeks or as provided in section 7.16 of 3307
the Revised Code, prior to the election. If the board of 3308
elections operates and maintains a web site, the board of 3309
elections shall post notice of the election on its web site for 3310
thirty days prior to the election. Such notice shall state the 3311
annual proceeds of the proposed levy, the purpose for which such 3312
proceeds are to be used, the number of years during which the 3313
levy shall run, and the estimated average additional tax rate 3314
expressed in dollars ~~and cents~~ for each one hundred thousand 3315
dollars of ~~valuation~~ fair market value as well as in mills for 3316
each one dollar of ~~valuation~~ taxable value, outside the 3317
limitation imposed by Section 2 of Article XII, Ohio 3318
Constitution, as certified by the county auditor. 3319

Sec. 5705.197. The form of the ballot to be used at the 3320
election provided for in section 5705.195 of the Revised Code 3321
shall be as follows: 3322

"Shall a levy be imposed by the (here insert 3323
name of school district) for the purpose of (here 3324
insert purpose of levy) in the sum of \$..... (here insert 3325
annual amount the levy is to produce) and a levy of taxes to be 3326
made outside of the ten-mill limitation estimated by the county 3327
auditor to average ~~(here insert number of mills)~~ 3328
mills for each ~~one dollar~~ \$1 of valuation taxable value, which 3329
amounts to \$..... ~~(here insert rate expressed in dollars)~~ 3330

~~and cents)~~ for each ~~one hundred dollars~~ \$100,000 of ~~valuation~~ 3331
fair market value, for a period of (here insert the 3332
number of years the millage is to be imposed) years? 3333

3334

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|--|----------------------|---|
| | FOR THE TAX LEVY | |
| | AGAINST THE TAX LEVY | " |

~~The purpose for which the tax is to be levied shall be~~ 3335
~~printed in the space indicated, in boldface type of at least~~ 3336
~~twice the size of the type immediately surrounding it.~~ 3337

If the tax is to be placed on the current tax list, the 3338
form of the ballot shall be modified by adding, after "years," 3339
the phrase ", commencing in (first year the tax is to 3340
be levied), first due in calendar year (first 3341
calendar year in which the tax shall be due)." 3342

If the levy submitted is a proposal to renew all or a 3343
portion of an existing levy, the form of the ballot specified in 3344
this section ~~may~~ must be changed by adding the following at the 3345
beginning of the form, after the words "shall a levy": 3346

(A) "Renewing an existing levy" in the case of a proposal 3347
to renew an existing levy in the same amount; 3348

(B) "Renewing \$..... ~~dollars~~ and providing an increase of 3349
\$..... ~~dollars~~" in the case of an increase; 3350

(C) "Renewing part of an existing levy, being a reduction 3351
of \$..... ~~dollars~~" in the case of a renewal of only part of an 3352
existing levy. 3353

If the levy submitted is a proposal to renew all or a 3354
portion of more than one existing levy, the form of the ballot 3355
may be changed in any of the manners provided in division (A), 3356
(B), or (C) of this section, or any combination of those 3357
manners, as appropriate, so long as the form of the ballot 3358
reflects the number of levies to be renewed, whether the amount 3359
of any of the levies will be increased or decreased, the amount 3360
of any such increase or decrease for each levy, and that none of 3361
the existing levies to be renewed will be levied after the year 3362
preceding the year in which the renewal levy is first imposed. 3363
The form of the ballot shall be changed by adding the following 3364
statement after "for a period of years?" and before "For 3365
the Tax Levy" and "Against the Tax Levy": 3366

"If approved, any remaining tax years on any of the above 3367
..... (here insert the number of existing levies) existing 3368
levies will not be collected after (here insert the 3369
current tax year or, if not the current tax year, the applicable 3370
tax year)."

Sec. 5705.199. (A) At any time the board of education of a 3372
city, local, exempted village, cooperative education, or joint 3373
vocational school district, by a vote of two-thirds of all its 3374
members, may declare by resolution that the revenue that will be 3375
raised by all tax levies that the district is authorized to 3376
impose, when combined with state and federal revenues, will be 3377
insufficient to provide for the necessary requirements of the 3378
school district, and that it is therefore necessary to levy a 3379
tax in excess of the ten-mill limitation for the purpose of 3380
providing for the necessary requirements of the school district. 3381
Such a levy shall be proposed as a substitute for all or a 3382
portion of one or more existing levies imposed under sections 3383
5705.194 to 5705.197 of the Revised Code or under this section, 3384

by levying a tax as follows: 3385

(1) In the initial year the levy is in effect, the levy 3386
shall be in a specified amount of money equal to the aggregate 3387
annual dollar amount of proceeds derived from the levy or 3388
levies, or portion thereof, being substituted. 3389

(2) In each subsequent year the levy is in effect, the 3390
levy shall be in a specified amount of money equal to the sum of 3391
the following: 3392

(a) The dollar amount of the proceeds derived from the 3393
levy in the prior year; and 3394

(b) The dollar amount equal to the product of the total 3395
taxable value of all taxable real property in the school 3396
district in the then-current year, excluding carryover property 3397
as defined in section 319.301 of the Revised Code, multiplied by 3398
the annual levy, expressed in mills for each one dollar of 3399
~~valuation~~ taxable value, that was required to produce the annual 3400
dollar amount of the levy under this section in the prior year; 3401
provided, that the amount under division (A) (2) (b) of this 3402
section shall not be less than zero. 3403

(B) The resolution proposing the substitute levy shall 3404
specify the annual dollar amount the levy is to produce in its 3405
initial year; the first calendar year in which the levy will be 3406
due; and the term of the levy expressed in years, which may be 3407
any number not exceeding ten, or for a continuing period of 3408
time. The resolution shall specify the date of holding the 3409
election, which shall not be earlier than ninety days after 3410
certification of the resolution to the board of elections, and 3411
which shall be consistent with the requirements of section 3412
3501.01 of the Revised Code. If two or more existing levies are 3413

to be included in a single substitute levy, but are not 3414
scheduled to expire in the same year, the resolution shall 3415
specify that the existing levies to be substituted shall not be 3416
levied after the year preceding the year in which the substitute 3417
levy is first imposed. 3418

The resolution shall go into immediate effect upon its 3419
passage, and no publication of the resolution shall be necessary 3420
other than that provided for in the notice of election. A copy 3421
of the resolution shall immediately after its passage be 3422
certified to the county auditor in the manner provided by 3423
section 5705.195 of the Revised Code, and sections 5705.194 and 3424
5705.196 of the Revised Code shall govern the arrangements for 3425
the submission of the question and other matters concerning the 3426
notice of election and the election, except as may be provided 3427
otherwise in this section. 3428

(C) The form of the ballot to be used at the election on 3429
the question of a levy under this section shall be as follows: 3430

"Shall a tax levy substituting for an existing levy be 3431
imposed by the (here insert name of school district) 3432
for the purpose of providing for the necessary requirements of 3433
the school district in the initial sum of \$..... (here 3434
insert the annual dollar amount the levy is to produce in its 3435
initial year), and a levy of taxes be made outside of the ten- 3436
mill limitation estimated by the county auditor to require 3437
..... ~~(here insert number of mills)~~ mills for each ~~one~~ 3438
~~dollar~~ \$1 of valuation taxable value, which amounts to 3439
\$..... ~~(here insert rate expressed in dollars and cents)~~ 3440
for each ~~one hundred dollars~~ \$100,000 of valuation fair market 3441
value for the initial year of the tax, for a period 3442
of (here insert the number of years the levy is to be 3443

imposed, or that it will be levied for a continuing period of 3444
time), commencing in (first year the tax is to be 3445
levied), first due in calendar year (first calendar 3446
year in which the tax shall be due), with the sum of such tax to 3447
increase only if and as new land or real property improvements 3448
not previously taxed by the school district are added to its tax 3449
list? 3450

3451

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| | FOR THE TAX LEVY |
| | AGAINST THE TAX LEVY |

"

If the levy submitted is a proposal to substitute all or a 3452
portion of more than one existing levy, the form of the ballot 3453
may be changed so long as the ballot reflects the number of 3454
levies to be substituted and that none of the existing levies to 3455
be substituted will be levied after the year preceding the year 3456
in which the substitute levy is first imposed. The form of the 3457
ballot shall be modified by substituting the statement "Shall a 3458
tax levy substituting for an existing levy" with "Shall a tax 3459
levy substituting for existing levies" and adding the following 3460
statement after "added to its tax list?" and before "For the Tax 3461
Levy": 3462

"If approved, any remaining tax years on any of the 3463
..... (here insert the number of existing levies) existing 3464
levies will not be collected after (here insert the 3465
current tax year or, if not the current tax year, the applicable 3466
tax year)." 3467

(D) The submission of questions to the electors under this 3468

section is subject to the limitation on the number of election 3469
dates established by section 5705.214 of the Revised Code. 3470

(E) If a majority of the electors voting on the question 3471
so submitted in an election vote in favor of the levy, the board 3472
of education may make the necessary levy within the school 3473
district at the rate and for the purpose stated in the 3474
resolution. The tax levy shall be included in the next tax 3475
budget that is certified to the county budget commission. 3476

(F) A levy for a continuing period of time may be 3477
decreased pursuant to section 5705.261 of the Revised Code. 3478

(G) A levy under this section substituting for all or a 3479
portion of one or more existing levies imposed under sections 3480
5705.194 to 5705.197 of the Revised Code or under this section 3481
shall be treated as having renewed the levy or levies being 3482
substituted for purposes of the payments made under sections 3483
5751.20 to 5751.22 of the Revised Code. 3484

(H) After the approval of a levy on the current tax list 3485
and duplicate, and prior to the time when the first tax 3486
collection from the levy can be made, the board of education may 3487
anticipate a fraction of the proceeds of the levy and issue 3488
anticipation notes in a principal amount not exceeding fifty per 3489
cent of the total estimated proceeds of the levy to be collected 3490
during the first year of the levy. The notes shall be issued as 3491
provided in section 133.24 of the Revised Code, shall have 3492
principal payments during each year after the year of their 3493
issuance over a period not to exceed five years, and may have a 3494
principal payment in the year of their issuance. 3495

Sec. 5705.21. (A) At any time, the board of education of 3496
any city, local, exempted village, cooperative education, or 3497

joint vocational school district, by a vote of two-thirds of all 3498
its members, may declare by resolution that the amount of taxes 3499
that may be raised within the ten-mill limitation by levies on 3500
the current tax ~~duplicate~~ list will be insufficient to provide 3501
an adequate amount for the necessary requirements of the school 3502
district, that it is necessary to levy a tax in excess of such 3503
limitation for one of the purposes specified in division (A), 3504
(D), (F), (H), or (DD) of section 5705.19 of the Revised Code, 3505
for general permanent improvements, for the purpose of operating 3506
a cultural center, for the purpose of providing for school 3507
safety and security, or for the purpose of providing education 3508
technology, and that the question of such additional tax levy 3509
shall be submitted to the electors of the school district at a 3510
special election on a day to be specified in the resolution. In 3511
the case of a qualifying library levy for the support of a 3512
library association or private corporation, the question shall 3513
be submitted to the electors of the association library 3514
district. If the resolution states that the levy is for the 3515
purpose of operating a cultural center, the ballot shall state 3516
that the levy is "for the purpose of operating the..... 3517
(name of cultural center).". 3518

As used in this division, "cultural center" means a 3519
freestanding building, separate from a public school building, 3520
that is open to the public for educational, musical, artistic, 3521
and cultural purposes; "education technology" means, but is not 3522
limited to, computer hardware, equipment, materials, and 3523
accessories, equipment used for two-way audio or video, and 3524
software; "general permanent improvements" means permanent 3525
improvements without regard to the limitation of division (F) of 3526
section 5705.19 of the Revised Code that the improvements be a 3527
specific improvement or a class of improvements that may be 3528

included in a single bond issue; and "providing for school 3529
safety and security" includes but is not limited to providing 3530
for permanent improvements to provide or enhance security, 3531
employment of or contracting for the services of safety 3532
personnel, providing mental health services and counseling, or 3533
providing training in safety and security practices and 3534
responses. 3535

A resolution adopted under this division shall be confined 3536
to a single purpose and shall specify the amount of the increase 3537
in rate that it is necessary to levy, the purpose of the levy, 3538
and the number of years during which the increase in rate shall 3539
be in effect. The number of years may be any number not 3540
exceeding five or, if the levy is for current expenses of the 3541
district or for general permanent improvements, for a continuing 3542
period of time. 3543

(B) (1) The board of education of a qualifying school 3544
district, by resolution, may declare that it is necessary to 3545
levy a tax in excess of the ten-mill limitation for the purpose 3546
of paying the current expenses of partnering community schools 3547
and, if any of the levy proceeds are so allocated, of the 3548
district. A qualifying school district that is not a municipal 3549
school district may allocate all of the levy proceeds to 3550
partnering community schools. A municipal school district shall 3551
allocate a portion of the levy proceeds to the current expenses 3552
of the district. The resolution shall declare that the question 3553
of the additional tax levy shall be submitted to the electors of 3554
the school district at a special election on a day to be 3555
specified in the resolution. The resolution shall state the 3556
purpose of the levy, the rate of the tax expressed in mills ~~per~~ 3557
for each one dollar of taxable value, the number of such mills 3558
to be levied for the current expenses of the partnering 3559

community schools and the number of such mills, if any, to be 3560
levied for the current expenses of the school district, the 3561
number of years the tax will be levied, and the first year the 3562
tax will be levied. The number of years the tax may be levied 3563
may be any number not exceeding ten years, or for a continuing 3564
period of time. 3565

The levy of a tax for the current expenses of a partnering 3566
community school under this section and the distribution of 3567
proceeds from the tax by a qualifying school district to 3568
partnering community schools is hereby determined to be a proper 3569
public purpose. 3570

(2) (a) If any portion of the levy proceeds are to be 3571
allocated to the current expenses of the qualifying school 3572
district, the form of the ballot at an election held pursuant to 3573
division (B) of this section shall be as follows: 3574

"Shall a levy be imposed by the..... (insert the name 3575
of the qualifying school district) for the purpose of current 3576
expenses of the school district and of partnering community 3577
schools, that the county auditor estimates will collect \$..... 3578
annually, at a rate not exceeding..... ~~(insert the number of~~ 3579
~~mills)~~ mills for each ~~one dollar \$1 of valuation~~ taxable value, 3580
of which..... (insert the number of mills to be allocated to 3581
partnering community schools) mills is to be allocated to 3582
partnering community schools), which amounts to ~~(insert~~ 3583
~~the rate expressed in dollars and cents)~~ \$..... for each ~~one~~ 3584
~~hundred dollars \$100,000 of valuation~~ fair market value, 3585
for..... (insert the number of years the levy is to be imposed, 3586
or that it will be levied for a continuing period of time), 3587
beginning..... (insert first year the tax is to be levied), 3588
which will first be payable in calendar year..... (insert the 3589

first calendar year in which the tax would be payable)?

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| | |
|--|----------------------|
| | FOR THE TAX LEVY |
| | AGAINST THE TAX LEVY |

"

(b) If all of the levy proceeds are to be allocated to the
current expenses of partnering community schools, the form of
the ballot shall be as follows:

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"Shall a levy be imposed by the..... (insert the name
of the qualifying school district) for the purpose of current
expenses of partnering community schools, that the county
auditor estimates will collect \$..... annually, at a rate not
exceeding..... ~~(insert the number of mills)~~ mills for each ~~one~~
~~dollar~~ \$1 of valuation-taxable value which amounts to.....
~~(insert the rate expressed in dollars and cents)~~ \$..... for
each ~~one hundred dollars~~ \$100,000 of valuation fair market
value, for..... (insert the number of years the levy is to be
imposed, or that it will be levied for a continuing period of
time), beginning..... (insert first year the tax is to be
levied), which will first be payable in calendar year.....
(insert the first calendar year in which the tax would be
payable)?

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| | |
|--|----------------------|
| | FOR THE TAX LEVY |
| | AGAINST THE TAX LEVY |

"

(3) Upon each receipt of a tax distribution by the 3610
qualifying school district, the board of education shall credit 3611
the portion allocated to partnering community schools to the 3612
partnering community schools fund. All income from the 3613
investment of money in the partnering community schools fund 3614
shall be credited to that fund. 3615

(a) If the qualifying school district is a municipal 3616
school district, the board of education shall distribute the 3617
partnering community schools amount among the then qualifying 3618
community schools not more than forty-five days after the school 3619
district receives and deposits each tax distribution. From each 3620
tax distribution, each such partnering community school shall 3621
receive a portion of the partnering community schools amount in 3622
the proportion that the number of its resident students bears to 3623
the aggregate number of resident students of all such partnering 3624
community schools as of the date of receipt and deposit of the 3625
tax distribution. 3626

(b) If the qualifying school district is not a municipal 3627
school district, the board of education may distribute all or a 3628
portion of the amount in the partnering community schools fund 3629
during a fiscal year to partnering community schools on or 3630
before the first day of June of the preceding fiscal year. Each 3631
such partnering community school shall receive a portion of the 3632
amount distributed by the board from the partnering community 3633
schools fund during the fiscal year in the proportion that the 3634
number of its resident students bears to the aggregate number of 3635
resident students of all such partnering community schools as of 3636
the date the school district received and deposited the most 3637
recent tax distribution. On or before the fifteenth day of June 3638
of each fiscal year, the board of education shall announce an 3639
estimated allocation to partnering community schools for the 3640

ensuing fiscal year. The board is not required to allocate to 3641
partnering community schools the entire partnering community 3642
schools amount in the fiscal year in which a tax distribution is 3643
received and deposited in the partnering community schools fund. 3644
The estimated allocation shall be published on the web site of 3645
the school district and expressed as a dollar amount per 3646
resident student. The actual allocation to community schools in 3647
a fiscal year need not conform to the estimate published by the 3648
school district so long if the estimate was made in good faith. 3649

Distributions by a school district under division (B) (3) 3650
(b) of this section shall be made in accordance with 3651
distribution agreements entered into by the board of education 3652
and each partnering community school eligible for distributions 3653
under this division. The distribution agreements shall be 3654
certified to the department of education each fiscal year before 3655
the thirtieth day of July. Each agreement shall provide for at 3656
least three distributions by the school district to the 3657
partnering community school during the fiscal year and shall 3658
require the initial distribution be made on or before the 3659
thirtieth day of July. 3660

(c) For the purposes of division (B) of this section, the 3661
number of resident students shall be the number of such students 3662
reported under section 3317.03 of the Revised Code and 3663
established by the department of education as of the date of 3664
receipt and deposit of the tax distribution. 3665

(4) To the extent an agreement whereby the qualifying 3666
school district and a community school endorse each other's 3667
programs is necessary for the community school to qualify as a 3668
partnering community school under division (B) (6) (b) of this 3669
section, the board of education of the school district shall 3670

certify to the department of education the agreement along with 3671
the determination that such agreement satisfies the requirements 3672
of that division. The board's determination is conclusive. 3673

(5) For the purposes of Chapter 3317. of the Revised Code 3674
or other laws referring to the "taxes charged and payable" for a 3675
school district, the taxes charged and payable for a qualifying 3676
school district that levies a tax under division (B) of this 3677
section includes only the taxes charged and payable under that 3678
levy for the current expenses of the school district, and does 3679
not include the taxes charged and payable for the current 3680
expenses of partnering community schools. The taxes charged and 3681
payable for the current expenses of partnering community schools 3682
shall not affect the calculation of "state education aid" as 3683
defined in section 5751.20 of the Revised Code. 3684

(6) As used in division (B) of this section: 3685

(a) "Qualifying school district" means a municipal school 3686
district, as defined in section 3311.71 of the Revised Code or a 3687
school district that contains within its territory a partnering 3688
community school. 3689

(b) "Partnering community school" means a community school 3690
established under Chapter 3314. of the Revised Code that is 3691
located within the territory of the qualifying school district 3692
and meets one of the following criteria: 3693

(i) If the qualifying school district is a municipal 3694
school district, the community school is sponsored by the 3695
district or is a party to an agreement with the district whereby 3696
the district and the community school endorse each other's 3697
programs; 3698

(ii) If the qualifying school district is not a municipal 3699

school district, the community school is sponsored by a sponsor 3700
that was rated as "exemplary" in the ratings most recently 3701
published under section 3314.016 of the Revised Code before the 3702
resolution proposing the levy is certified to the board of 3703
elections. 3704

(c) "Partnering community schools amount" means the 3705
product obtained, as of the receipt and deposit of the tax 3706
distribution, by multiplying the amount of a tax distribution by 3707
a fraction, the numerator of which is the number of mills per 3708
dollar of taxable value of the property tax to be allocated to 3709
partnering community schools, and the denominator of which is 3710
the total number of mills per dollar of taxable value authorized 3711
by the electors in the election held under division (B) of this 3712
section, each as set forth in the resolution levying the tax. If 3713
the resolution allocates all of the levy proceeds to partnering 3714
community schools, the "partnering schools amount" equals the 3715
amount of the tax distribution. 3716

(d) "Partnering community schools fund" means a separate 3717
fund established by the board of education of a qualifying 3718
school district for the deposit of partnering community school 3719
amounts under this section. 3720

(e) "Resident student" means a student enrolled in a 3721
partnering community school who is entitled to attend school in 3722
the qualifying school district under section 3313.64 or 3313.65 3723
of the Revised Code. 3724

(f) "Tax distribution" means a distribution of proceeds of 3725
the tax authorized by division (B) of this section under section 3726
321.24 of the Revised Code and distributions that are 3727
attributable to that tax under sections 323.156 and 4503.068 of 3728
the Revised Code or other applicable law. 3729

(C) A resolution adopted under this section shall specify 3730
the date of holding the election, which shall not be earlier 3731
than ninety days after the adoption and certification of the 3732
resolution and which shall be consistent with the requirements 3733
of section 3501.01 of the Revised Code. 3734

A resolution adopted under this section may propose to 3735
renew one or more existing levies imposed under division (A) or 3736
(B) of this section or to increase or decrease a single levy 3737
imposed under either such division. 3738

If the board of education imposes one or more existing 3739
levies for the purpose specified in division (F) of section 3740
5705.19 of the Revised Code, the resolution may propose to renew 3741
one or more of those existing levies, or to increase or decrease 3742
a single such existing levy, for the purpose of general 3743
permanent improvements. 3744

If the resolution proposes to renew two or more existing 3745
levies, the levies shall be levied for the same purpose. The 3746
resolution shall identify those levies and the rates at which 3747
they are levied. The resolution also shall specify that the 3748
existing levies shall not be extended on the tax lists after the 3749
year preceding the year in which the renewal levy is first 3750
imposed, regardless of the years for which those levies 3751
originally were authorized to be levied. 3752

If the resolution proposes to renew an existing levy 3753
imposed under division (B) of this section, the rates allocated 3754
to the qualifying school district and to partnering community 3755
schools each may be increased or decreased or remain the same, 3756
and the total rate may be increased, decreased, or remain the 3757
same. The resolution and notice of election shall specify the 3758
number of the mills to be levied for the current expenses of the 3759

partnering community schools and the number of the mills, if 3760
any, to be levied for the current expenses of the qualifying 3761
school district. 3762

A resolution adopted under this section shall go into 3763
immediate effect upon its passage, and no publication of the 3764
resolution shall be necessary other than that provided for in 3765
the notice of election. A copy of the resolution shall 3766
immediately after its passing be certified to the board of 3767
elections of the proper county in the manner provided by section 3768
5705.25 of the Revised Code. That section shall govern the 3769
arrangements for the submission of such question and other 3770
matters concerning the election to which that section refers, 3771
including publication of notice of the election, except that the 3772
election shall be held on the date specified in the resolution. 3773
In the case of a resolution adopted under division (B) of this 3774
section, the publication of notice of that election shall state 3775
the number of the mills, if any, to be levied for the current 3776
expenses of partnering community schools and the number of the 3777
mills to be levied for the current expenses of the qualifying 3778
school district. If a majority of the electors voting on the 3779
question so submitted in an election vote in favor of the levy, 3780
the board of education may make the necessary levy within the 3781
school district or, in the case of a qualifying library levy for 3782
the support of a library association or private corporation, 3783
within the association library district, at the additional rate, 3784
or at any lesser rate in excess of the ten-mill limitation on 3785
the tax list, for the purpose stated in the resolution. A levy 3786
for a continuing period of time may be reduced pursuant to 3787
section 5705.261 of the Revised Code. The tax levy shall be 3788
included in the next tax budget that is certified to the county 3789
budget commission. 3790

(D) (1) After the approval of a levy on the current tax 3791
list and duplicate for current expenses, for recreational 3792
purposes, for community centers provided for in section 755.16 3793
of the Revised Code, or for a public library of the district 3794
under division (A) of this section, and prior to the time when 3795
the first tax collection from the levy can be made, the board of 3796
education may anticipate a fraction of the proceeds of the levy 3797
and issue anticipation notes in a principal amount not exceeding 3798
fifty per cent of the total estimated proceeds of the levy to be 3799
collected during the first year of the levy. 3800

(2) After the approval of a levy for general permanent 3801
improvements for a specified number of years or for permanent 3802
improvements having the purpose specified in division (F) of 3803
section 5705.19 of the Revised Code, the board of education may 3804
anticipate a fraction of the proceeds of the levy and issue 3805
anticipation notes in a principal amount not exceeding fifty per 3806
cent of the total estimated proceeds of the levy remaining to be 3807
collected in each year over a period of five years after the 3808
issuance of the notes. 3809

The notes shall be issued as provided in section 133.24 of 3810
the Revised Code, shall have principal payments during each year 3811
after the year of their issuance over a period not to exceed 3812
five years, and may have a principal payment in the year of 3813
their issuance. 3814

(3) After approval of a levy for general permanent 3815
improvements for a continuing period of time, the board of 3816
education may anticipate a fraction of the proceeds of the levy 3817
and issue anticipation notes in a principal amount not exceeding 3818
fifty per cent of the total estimated proceeds of the levy to be 3819
collected in each year over a specified period of years, not 3820

exceeding ten, after the issuance of the notes. 3821

The notes shall be issued as provided in section 133.24 of 3822
the Revised Code, shall have principal payments during each year 3823
after the year of their issuance over a period not to exceed ten 3824
years, and may have a principal payment in the year of their 3825
issuance. 3826

(4) After the approval of a levy on the current tax list 3827
and duplicate under division (B) of this section, and prior to 3828
the time when the first tax collection from the levy can be 3829
made, the board of education may anticipate a fraction of the 3830
proceeds of the levy for the current expenses of the school 3831
district and issue anticipation notes in a principal amount not 3832
exceeding fifty per cent of the estimated proceeds of the levy 3833
to be collected during the first year of the levy and allocated 3834
to the school district. The portion of the levy proceeds to be 3835
allocated to partnering community schools under that division 3836
shall not be included in the estimated proceeds anticipated 3837
under this division and shall not be used to pay debt charges on 3838
any anticipation notes. 3839

The notes shall be issued as provided in section 133.24 of 3840
the Revised Code, shall have principal payments during each year 3841
after the year of their issuance over a period not to exceed 3842
five years, and may have a principal payment in the year of 3843
their issuance. 3844

(E) The submission of questions to the electors under this 3845
section is subject to the limitation on the number of election 3846
dates established by section 5705.214 of the Revised Code. 3847

(F) The board of education of any school district that 3848
levies a tax under this section for the purpose of providing for 3849

school safety and security may report to the department of 3850
education how the district is using revenue from that tax. 3851

Sec. 5705.212. (A) (1) The board of education of any school 3852
district, at any time and by a vote of two-thirds of all of its 3853
members, may declare by resolution that the amount of taxes that 3854
may be raised within the ten-mill limitation will be 3855
insufficient to provide an adequate amount for the present and 3856
future requirements of the school district, that it is necessary 3857
to levy not more than five taxes in excess of that limitation 3858
for current expenses, and that each of the proposed taxes first 3859
will be levied in a different year, over a specified period of 3860
time. The board shall identify the taxes proposed under this 3861
section as follows: the first tax to be levied shall be called 3862
the "original tax." Each tax subsequently levied shall be called 3863
an "incremental tax." The rate of each incremental tax shall be 3864
identical, but the rates of such incremental taxes need not be 3865
the same as the rate of the original tax. The resolution also 3866
shall state that the question of these additional taxes shall be 3867
submitted to the electors of the school district at a special 3868
election. The resolution shall specify separately for each tax 3869
proposed: the amount of the increase in rate that it is 3870
necessary to levy, expressed separately for the original tax and 3871
each incremental tax; that the purpose of the levy is for 3872
current expenses; the number of years during which the original 3873
tax shall be in effect; a specification that the last year in 3874
which the original tax is in effect shall also be the last year 3875
in which each incremental tax shall be in effect; and the year 3876
in which each tax first is proposed to be levied. The original 3877
tax may be levied for any number of years not exceeding ten, or 3878
for a continuing period of time. The resolution shall specify 3879
the date of holding the special election, which shall not be 3880

earlier than ninety days after the adoption and certification of 3881
the resolution and shall be consistent with the requirements of 3882
section 3501.01 of the Revised Code. 3883

(2) The board of education, by a vote of two-thirds of all 3884
of its members, may adopt a resolution proposing to renew taxes 3885
levied other than for a continuing period of time under division 3886
(A) (1) of this section. Such a resolution shall provide for 3887
levying a tax and specify all of the following: 3888

(a) That the tax shall be called and designated on the 3889
ballot as a renewal levy; 3890

(b) The rate of the renewal tax, which shall be a single 3891
rate that combines the rate of the original tax and each 3892
incremental tax into a single rate. The rate of the renewal tax 3893
shall not exceed the aggregate rate of the original and 3894
incremental taxes. 3895

(c) The number of years, not to exceed ten, that the 3896
renewal tax will be levied, or that it will be levied for a 3897
continuing period of time; 3898

(d) That the purpose of the renewal levy is for current 3899
expenses; 3900

(e) Subject to the certification and notification 3901
requirements of section 5705.251 of the Revised Code, that the 3902
question of the renewal levy shall be submitted to the electors 3903
of the school district at the general election held during the 3904
last year the original tax may be extended on the real and 3905
public utility property tax list and duplicate or at a special 3906
election held during the ensuing year. 3907

(3) A resolution adopted under division (A) (1) or (2) of 3908
this section shall go into immediate effect upon its adoption 3909

and no publication of the resolution is necessary other than 3910
that provided for in the notice of election. Immediately after 3911
its adoption, a copy of the resolution shall be certified to the 3912
board of elections of the proper county in the manner provided 3913
by division (A) of section 5705.251 of the Revised Code, and 3914
that division shall govern the arrangements for the submission 3915
of the question and other matters concerning the election to 3916
which that section refers. The election shall be held on the 3917
date specified in the resolution. If a majority of the electors 3918
voting on the question so submitted in an election vote in favor 3919
of the taxes or a renewal tax, the board of education, if the 3920
original or a renewal tax is authorized to be levied for the 3921
current year, immediately may make the necessary levy within the 3922
school district at the authorized rate, or at any lesser rate in 3923
excess of the ten-mill limitation, for the purpose stated in the 3924
resolution. No tax shall be imposed prior to the year specified 3925
in the resolution as the year in which it is first proposed to 3926
be levied. The rate of the original tax and the rate of each 3927
incremental tax shall be cumulative, so that the aggregate rate 3928
levied in any year is the sum of the rates of both the original 3929
tax and all incremental taxes levied in or prior to that year 3930
under the same proposal. A tax levied for a continuing period of 3931
time under this section may be reduced pursuant to section 3932
5705.261 of the Revised Code. 3933

(B) Notwithstanding section 133.30 of the Revised Code, 3934
after the approval of a tax to be levied in the current or the 3935
succeeding year and prior to the time when the first tax 3936
collection from that levy can be made, the board of education 3937
may anticipate a fraction of the proceeds of the levy and issue 3938
anticipation notes in an amount not to exceed fifty per cent of 3939
the total estimated proceeds of the levy to be collected during 3940

the first year of the levy. The notes shall be sold as provided 3941
in Chapter 133. of the Revised Code. If anticipation notes are 3942
issued, they shall mature serially and in substantially equal 3943
amounts during each year over a period not to exceed five years; 3944
and the amount necessary to pay the interest and principal as 3945
the anticipation notes mature shall be deemed appropriated for 3946
those purposes from the levy, and appropriations from the levy 3947
by the board of education shall be limited each fiscal year to 3948
the balance available in excess of that amount. 3949

If the auditor of state has certified a deficit pursuant 3950
to section 3313.483 of the Revised Code, the notes authorized 3951
under this section may be sold in accordance with Chapter 133. 3952
of the Revised Code, except that the board may sell the notes 3953
after providing a reasonable opportunity for competitive 3954
bidding. 3955

(C) (1) The board of education of a qualifying school 3956
district, at any time and by a vote of two-thirds of all its 3957
members, may declare by resolution that it is necessary to levy 3958
not more than five taxes in excess of the ten-mill limitation 3959
for the current expenses of partnering community schools and, if 3960
any of the levy proceeds are so allocated, of the school 3961
district, and that each of the proposed taxes first will be 3962
levied in a different year, over a specified period of time. A 3963
qualifying school district that is not a municipal school 3964
district may allocate all of the levy proceeds to partnering 3965
community schools. A municipal school district shall allocate a 3966
portion of the levy proceeds to the current expenses of the 3967
district. The board shall identify the taxes proposed under this 3968
division in the same manner as in division (A) (1) of this 3969
section. The rate of each incremental tax shall be identical, 3970
but the rates of such incremental taxes need not be the same as 3971

the rate of the original tax. In addition to the specifications 3972
required of the resolution in division (A) of this section, the 3973
resolution shall state the number of the mills to be levied each 3974
year for the current expenses of the partnering community 3975
schools and the number of the mills, if any, to be levied each 3976
year for the current expenses of the school district. The number 3977
of mills for the current expenses of partnering community 3978
schools shall be the same for each of the incremental taxes, and 3979
the number of mills for the current expenses of the qualifying 3980
school district shall be the same for each of the incremental 3981
taxes. 3982

The levy of taxes for the current expenses of a partnering 3983
community school under division (C) of this section and the 3984
distribution of proceeds from the tax by a qualifying school 3985
district to partnering community schools is hereby determined to 3986
be a proper public purpose. 3987

(2) The board of education, by a vote of two-thirds of all 3988
of its members, may adopt a resolution proposing to renew taxes 3989
levied other than for a continuing period of time under division 3990
(C) (1) of this section. In such a renewal levy, the rates 3991
allocated to the qualifying school district and to partnering 3992
community schools each may be increased or decreased or remain 3993
the same, and the total rate may be increased, decreased, or 3994
remain the same. In addition to the requirements of division (A) 3995
(2) of this section, the resolution shall state the number of 3996
the mills to be levied for the current expenses of the 3997
partnering community schools and the number of the mills to be 3998
levied for the current expenses of the school district. 3999

(3) A resolution adopted under division (C) (1) or (2) of 4000
this section is subject to the rules and procedures prescribed 4001

by division (A) (3) of this section. 4002

(4) The proceeds of each tax levied under division (C) (1) 4003
or (2) of this section shall be credited and distributed in the 4004
manner prescribed by division (B) (3) of section 5705.21 of the 4005
Revised Code, and divisions (B) (4), (5), and (6) of that section 4006
apply to taxes levied under division (C) of this section. 4007

(5) Notwithstanding section 133.30 of the Revised Code, 4008
after the approval of a tax to be levied under division (C) (1) 4009
or (2) of this section, in the current or succeeding year and 4010
prior to the time when the first tax collection from that levy 4011
can be made, the board of education may anticipate a fraction of 4012
the proceeds of the levy for the current expenses of the 4013
qualifying school district and issue anticipation notes in a 4014
principal amount not exceeding fifty per cent of the estimated 4015
proceeds of the levy to be collected during the first year of 4016
the levy and allocated to the school district. The portion of 4017
levy proceeds to be allocated to partnering community schools 4018
shall not be included in the estimated proceeds anticipated 4019
under this division and shall not be used to pay debt charges on 4020
any anticipation notes. 4021

The notes shall be sold as provided in Chapter 133. of the 4022
Revised Code. If anticipation notes are issued, they shall 4023
mature serially and in substantially equal amounts during each 4024
year over a period not to exceed five years. The amount 4025
necessary to pay the interest and principal as the anticipation 4026
notes mature shall be deemed appropriated for those purposes 4027
from the levy, and appropriations from the levy by the board of 4028
education shall be limited each fiscal year to the balance 4029
available in excess of that amount. 4030

If the auditor of state has certified a deficit pursuant 4031

to section 3313.483 of the Revised Code, the notes authorized 4032
under this section may be sold in accordance with Chapter 133. 4033
of the Revised Code, except that the board may sell the notes 4034
after providing a reasonable opportunity for competitive 4035
bidding. 4036

As used in division (C) of this section, "qualifying 4037
school district" and "partnering community schools" have the 4038
same meanings as in section 5705.21 of the Revised Code. 4039

(D) The submission of questions to the electors under this 4040
section is subject to the limitation on the number of election 4041
dates established by section 5705.214 of the Revised Code. 4042

(E) When a school board certifies a resolution to the 4043
county auditor under division (B)(1) of section 5705.03 of the 4044
Revised Code proposing to levy a tax under division (A)(1) or 4045
(C)(1) of this section, the county auditor shall certify, within 4046
ten days after receiving the board's request, an estimate of 4047
both the levy's annual collections for the tax year for which 4048
the original tax applies and the levies' aggregate annual 4049
collections for the tax year for which the final incremental tax 4050
applies, in both cases rounded to the nearest dollar, which 4051
shall be calculated assuming that the amount of the tax list of 4052
the taxing authority remains throughout the life of the levy the 4053
same as the amount of the tax list for the current year, and if 4054
this is not determined, the estimated amount submitted by the 4055
auditor to the county budget commission. If a school district is 4056
located in more than one county, the county auditor shall obtain 4057
from the county auditor of each other county in which the 4058
district is located the current tax valuation for the portion of 4059
the district in that county. 4060

Sec. 5705.213. (A)(1) The board of education of any school 4061

district, at any time and by a vote of two-thirds of all of its 4062
members, may declare by resolution that the amount of taxes that 4063
may be raised within the ten-mill limitation will be 4064
insufficient to provide an adequate amount for the present and 4065
future requirements of the school district and that it is 4066
necessary to levy a tax in excess of that limitation for current 4067
expenses. The resolution also shall state that the question of 4068
the additional tax shall be submitted to the electors of the 4069
school district at a special election. The resolution shall 4070
specify, for each year the levy is in effect, the amount of 4071
money that the levy is proposed to raise, which may, for years 4072
after the first year the levy is made, be expressed in terms of 4073
a dollar or percentage increase over the prior year's amount. 4074
The resolution also shall specify that the purpose of the levy 4075
is for current expenses, the number of years during which the 4076
tax shall be in effect which may be for any number of years not 4077
exceeding ten, and the year in which the tax first is proposed 4078
to be levied. The resolution shall specify the date of holding 4079
the special election, which shall not be earlier than ninety- 4080
five days after the adoption and certification of the resolution 4081
to the county auditor and not earlier than ninety days after 4082
certification to the board of elections. The date of the 4083
election shall be consistent with the requirements of section 4084
3501.01 of the Revised Code. 4085

(2) The board of education, by a vote of two-thirds of all 4086
of its members, may adopt a resolution proposing to renew a tax 4087
levied under division (A) (1) of this section. Such a resolution 4088
shall provide for levying a tax and specify all of the 4089
following: 4090

(a) That the tax shall be called and designated on the 4091
ballot as a renewal levy; 4092

(b) The amount of the renewal tax, which shall be no more 4093
than the amount of tax levied during the last year the tax being 4094
renewed is authorized to be in effect; 4095

(c) The number of years, not to exceed ten, that the 4096
renewal tax will be levied, or that it will be levied for a 4097
continuing period of time; 4098

(d) That the purpose of the renewal levy is for current 4099
expenses; 4100

(e) Subject to the certification and notification 4101
requirements of section 5705.251 of the Revised Code, that the 4102
question of the renewal levy shall be submitted to the electors 4103
of the school district at the general election held during the 4104
last year the tax being renewed may be extended on the real and 4105
public utility property tax list and duplicate or at a special 4106
election held during the ensuing year. 4107

(3) A resolution adopted under division (A) (1) or (2) of 4108
this section shall go into immediate effect upon its adoption 4109
and no publication of the resolution is necessary other than 4110
that provided for in the notice of election. Immediately after 4111
its adoption, a copy of the resolution shall be certified to the 4112
county auditor of the proper county, who shall, within five 4113
days, calculate and certify to the board of education the 4114
estimated levy, for the first year, and for each subsequent year 4115
for which the tax is proposed to be in effect. The estimates 4116
shall be made both in mills for each one dollar of 4117
~~valuation, taxable value~~ and in dollars ~~and cents~~ for each one 4118
hundred thousand dollars of ~~valuation~~ fair market value. In 4119
making the estimates, the auditor shall assume that the amount 4120
of the tax list remains throughout the life of the levy, the 4121
same as the tax list for the current year. If the tax list for 4122

the current year is not determined, the auditor shall base the 4123
auditor's estimates on the estimated amount of the tax list for 4124
the current year as submitted to the county budget commission. 4125

If the board desires to proceed with the submission of the 4126
question, it shall certify its resolution, with the estimated 4127
tax levy expressed in mills for each one dollar of taxable value 4128
and dollars ~~and cents per~~ for each one hundred thousand dollars 4129
of ~~valuation~~ fair market value for each year that the tax is 4130
proposed to be in effect, to the board of elections of the 4131
proper county in the manner provided by division (A) of section 4132
5705.251 of the Revised Code. Section 5705.251 of the Revised 4133
Code shall govern the arrangements for the submission of the 4134
question and other matters concerning the election to which that 4135
section refers. The election shall be held on the date specified 4136
in the resolution. If a majority of the electors voting on the 4137
question so submitted in an election vote in favor of the tax, 4138
and if the tax is authorized to be levied for the current year, 4139
the board of education immediately may make the additional levy 4140
necessary to raise the amount specified in the resolution or a 4141
lesser amount for the purpose stated in the resolution. 4142

(4) The submission of questions to the electors under this 4143
section is subject to the limitation on the number of election 4144
dates established by section 5705.214 of the Revised Code. 4145

(B) Notwithstanding sections 133.30 and 133.301 of the 4146
Revised Code, after the approval of a tax to be levied in the 4147
current or the succeeding year and prior to the time when the 4148
first tax collection from that levy can be made, the board of 4149
education may anticipate a fraction of the proceeds of the levy 4150
and issue anticipation notes in an amount not to exceed fifty 4151
per cent of the total estimated proceeds of the levy to be 4152

collected during the first year of the levy. The notes shall be 4153
sold as provided in Chapter 133. of the Revised Code. If 4154
anticipation notes are issued, they shall mature serially and in 4155
substantially equal amounts during each year over a period not 4156
to exceed five years; and the amount necessary to pay the 4157
interest and principal as the anticipation notes mature shall be 4158
deemed appropriated for those purposes from the levy, and 4159
appropriations from the levy by the board of education shall be 4160
limited each fiscal year to the balance available in excess of 4161
that amount. 4162

If the auditor of state has certified a deficit pursuant 4163
to section 3313.483 of the Revised Code, the notes authorized 4164
under this section may be sold in accordance with Chapter 133. 4165
of the Revised Code, except that the board may sell the notes 4166
after providing a reasonable opportunity for competitive 4167
bidding. 4168

Sec. 5705.215. (A) The governing board of an educational 4169
service center that is the taxing authority of a county school 4170
financing district, upon receipt of identical resolutions 4171
adopted within a sixty-day period by a majority of the members 4172
of the board of education of each school district that is within 4173
the territory of the county school financing district, may 4174
submit a tax levy to the electors of the territory in the same 4175
manner as a school board may submit a levy under division (C) of 4176
section 5705.21 of the Revised Code, except that: 4177

(1) The levy may be for a period not to exceed ten years, 4178
or, if the levy is solely for the purpose or purposes described 4179
in division (A)(2)(a), (c), or (f) of this section, for a 4180
continuing period of time. 4181

(2) The purpose of the levy shall be one or more of the 4182

following: 4183

(a) For current expenses for the provision of special 4184
education and related services within the territory of the 4185
district; 4186

(b) For permanent improvements within the territory of the 4187
district for special education and related services; 4188

(c) For current expenses for specified educational 4189
programs within the territory of the district; 4190

(d) For permanent improvements within the territory of the 4191
district for specified educational programs; 4192

(e) For permanent improvements within the territory of the 4193
district; 4194

(f) For current expenses for school safety and security 4195
and mental health services, including training and employment of 4196
or contracting for the services of safety personnel, mental 4197
health personnel, social workers, and counselors. 4198

(B) If the levy provides for but is not limited to current 4199
expenses, the resolutions shall apportion the annual rate of the 4200
levy between current expenses and the other purposes. The 4201
apportionment need not be the same for each year of the levy, 4202
but the respective portions of the rate actually levied each 4203
year for current expenses and the other purposes shall be 4204
limited by that apportionment. 4205

(C) Prior to the application of section 319.301 of the 4206
Revised Code, the rate of a levy that is limited to, or to the 4207
extent that it is apportioned to, purposes other than current 4208
expenses shall be reduced in the same proportion in which the 4209
district's total valuation increases during the life of the levy 4210

because of additions to such valuation that have resulted from 4211
improvements added to the tax list and duplicate. 4212

(D) After the approval of a county school financing 4213
district levy under this section, the taxing authority may 4214
anticipate a fraction of the proceeds of such levy and may from 4215
time to time during the life of such levy, but in any given year 4216
prior to the time when the tax collection from such levy can be 4217
made for that year, issue anticipation notes in an amount not 4218
exceeding fifty per cent of the estimated proceeds of the levy 4219
to be collected in each year up to a period of five years after 4220
the date of the issuance of such notes, less an amount equal to 4221
the proceeds of such levy obligated for each year by the 4222
issuance of anticipation notes, provided that the total amount 4223
maturing in any one year shall not exceed fifty per cent of the 4224
anticipated proceeds of the levy for that year. Each issue of 4225
notes shall be sold as provided in Chapter 133. of the Revised 4226
Code, and shall, except for ~~such~~the limitation that the total 4227
amount of such notes maturing in any one year shall not exceed 4228
fifty per cent of the anticipated proceeds of such levy for that 4229
year, mature serially in substantially equal installments during 4230
each year over a period not to exceed five years after their 4231
issuance. 4232

(E) (1) In a resolution to be submitted to the taxing 4233
authority of a county school financing district under division 4234
(A) of this section calling for a ballot issue on the question 4235
of the levying of a tax for a continuing period of time by the 4236
taxing authority, the board of education of a school district 4237
that is part of the territory of the county school financing 4238
district also may propose to reduce the rate of one or more of 4239
that school district's property taxes levied for a continuing 4240
period of time in excess of the ten-mill limitation. The 4241

reduction in the rate of a property tax may be any amount, 4242
expressed in mills ~~per~~for each one dollar of~~valuation taxable~~ 4243
value and in dollars for each one hundred thousand dollars of 4244
fair market value, not exceeding the rate at which the tax is 4245
authorized to be levied. The reduction in the rate of a tax 4246
shall first take effect in the same year that the county school 4247
financing district tax takes effect, and shall continue for each 4248
year that the county school financing district tax is in effect. 4249
A board of education's resolution proposing to reduce the rate 4250
of one or more of its school district property taxes shall 4251
specifically identify each such tax and shall state for each tax 4252
the maximum rate at which it currently may be levied and the 4253
maximum rate at which it could be levied after the proposed 4254
reduction, expressed in mills ~~per~~for each one dollar of 4255
~~valuation taxable value and in dollars for each one hundred~~ 4256
thousand dollars of fair market value. 4257

Before submitting the resolution to the taxing authority 4258
of the county school financing district, the board of education 4259
of the school district shall certify a copy of it to the tax 4260
commissioner and the county auditor. Within ten days of 4261
receiving the copy, (a) the tax commissioner shall certify to 4262
the board the reduction in the school district's total effective 4263
tax rate for each class of property that would have resulted if 4264
the proposed reduction in the rate or rates had been in effect 4265
the previous year and (b) the county auditor shall certify an 4266
estimate of the levy's annual collections beginning for the 4267
first tax year for which the reduction applies, rounded to the 4268
nearest dollar, which shall be calculated assuming that the 4269
amount of the tax list of the taxing authority remains 4270
throughout the life of the reduced levy the same as the amount 4271
of the tax list for the current year, and if this is not 4272

determined, the estimated amount submitted by the auditor to the 4273
county budget commission. 4274

If a school district is located in more than one county, 4275
the county auditor shall obtain from the county auditor of each 4276
other county in which the district is located the current tax 4277
valuation for the portion of the district in that county. After 4278

After receiving the certification these certifications 4279
from the commissioner and the auditor, the board may amend its 4280
resolution to change the proposed property tax rate reduction 4281
before submitting the resolution to the financing district 4282
taxing authority, provided the board certifies a copy of the 4283
amended resolution to the county auditor with a request to 4284
provide the information required under division (E) (1) (b) of 4285
this section and transmits that estimate to the taxing 4286
authority. As used in this paragraph, "effective tax rate" has 4287
the same meaning as in section 323.08 of the Revised Code. 4288

If the board of education of a school district that is 4289
part of the territory of a county school financing district 4290
adopts a resolution proposing to reduce the rate of one or more 4291
of its property taxes in conjunction with the levying of a tax 4292
by the financing district, the resolution submitted by the board 4293
to the taxing authority of the financing district under division 4294
(A) of this section does not have to be identical in this 4295
respect to the resolutions submitted by the boards of education 4296
of the other school districts that are part of the territory of 4297
the county school financing district. 4298

(2) Each school district that is part of the territory of 4299
a county school financing district may tailor to its own 4300
situation a proposed reduction in one or more property tax rates 4301
in conjunction with the proposed levying of a tax by the county 4302

school financing district; if one such school district proposes 4303
a reduction in one or more tax rates, another school district 4304
may propose a reduction of a different size or may propose no 4305
reduction. Within each school district that is part of the 4306
territory of the county school financing district, the electors 4307
shall vote on one ballot issue combining the question of the 4308
levying of the tax by the taxing authority of the county school 4309
financing district with, if any such reduction is proposed, the 4310
question of the reduction in the rate of one or more taxes of 4311
the school district. If a majority of the electors of the county 4312
school financing district voting on the question of the proposed 4313
levying of a tax by the taxing authority of the financing 4314
district vote to approve the question, any tax reductions 4315
proposed by school districts that are part of the territory of 4316
the financing district also are approved. 4317

(3) The form of the ballot for an issue proposing to levy 4318
a county school financing district tax in conjunction with the 4319
reduction of the rate of one or more school district taxes shall 4320
be as follows: 4321

"Shall the (name of the county school financing 4322
district) be authorized to levy an additional tax for 4323
(purpose stated in the resolutions), that the county auditor 4324
estimates will collect \$..... annually, at a rate not exceeding 4325
..... mills for each ~~one dollar \$1 of valuation taxable value,~~ 4326
which amounts to \$..... ~~(rate expressed in dollars and cents)~~ 4327
for each ~~one hundred dollars \$100,000 of valuation fair market~~ 4328
value, for a continuing period of time? If the county school 4329
financing district tax is approved, the rate of an existing tax 4330
currently levied by the (name of the school district of 4331
which the elector is a resident) at the rate of mills 4332
~~for each one dollar of valuation~~ shall be reduced to 4333

mills for each \$1 of taxable value, which amounts to a reduction 4334
from \$..... to \$..... for each \$100,000 of fair market 4335
value, that the county auditor estimates will collect \$..... 4336
annually, until any such time as the county school financing 4337
district tax is decreased or repealed. 4338

4339

| | |
|--|----------------------|
| | FOR THE TAX LEVY |
| | AGAINST THE TAX LEVY |

"

If the board of education of the school district proposes 4340
to reduce the rate of more than one of its existing taxes, the 4341
second sentence of the ballot language shall be modified for 4342
residents of that district to express the rates at which those 4343
taxes currently are levied and the rates to which they would be 4344
reduced, as well as each levy's estimated annual collections as 4345
provided by the county auditor under division (E)(1)(b) of this 4346
section. If the board of education of the school district does 4347
not propose to reduce the rate of any of its taxes, the second 4348
sentence of the ballot language shall not be used for residents 4349
of that district. In any case, the first sentence of the ballot 4350
language shall be the same for all the electors in the county 4351
school financing district, but the second sentence shall be 4352
different in each school district depending on whether and in 4353
what amount the board of education of the school district 4354
proposes to reduce the rate of one or more of its property 4355
taxes. 4356

(4) If the rate of a school district property tax is 4357
reduced pursuant to this division, the tax commissioner shall 4358

compute the percentage required to be computed for that tax 4359
under division (D) of section 319.301 of the Revised Code each 4360
year the rate is reduced as if the tax had been levied in the 4361
preceding year at the rate to which it has been reduced. If the 4362
reduced rate of a tax is increased under division (E) (5) of this 4363
section, the commissioner shall compute the percentage required 4364
to be computed for that tax under division (D) of section 4365
319.301 of the Revised Code each year the rate is increased as 4366
if the tax had been levied in the preceding year at the rate to 4367
which it has been increased. 4368

(5) After the levying of a county school financing 4369
district tax in conjunction with the reduction of the rate of 4370
one or more school district taxes is approved by the electors 4371
under this division, if the rate of the county school financing 4372
district tax is decreased pursuant to an election under section 4373
5705.261 of the Revised Code, the rate of each school district 4374
tax that had been reduced shall be increased by the number of 4375
mills obtained by multiplying the number of mills of the 4376
original reduction by the same percentage that the financing 4377
district tax rate is decreased. If the county school financing 4378
district tax is repealed pursuant to an election under section 4379
5705.261 of the Revised Code, each school district may resume 4380
levying the property taxes that had been reduced at the full 4381
rate originally approved by the electors. A reduction in the 4382
rate of a school district property tax under this division is a 4383
reduction in the rate at which the board of education may levy 4384
that tax only for the period during which the county school 4385
financing district tax is levied prior to any decrease or repeal 4386
under section 5705.261 of the Revised Code. The resumption of 4387
the authority of the board of education to levy an increased or 4388
the full rate of tax does not constitute the levying of a new 4389

tax in excess of the ten-mill limitation. 4390

(F) If a county school financing district has a tax in 4391
effect under this section, the territory of a city, local, or 4392
exempted village school district that is not a part of the 4393
county school financing district shall not become a part of the 4394
county school financing district unless approved by the electors 4395
of the city, local, or exempted village school district in 4396
accordance with division (C) of section 3311.50 of the Revised 4397
Code. 4398

Sec. 5705.218. (A) The board of education of a city, 4399
local, or exempted village school district, at any time by a 4400
vote of two-thirds of all its members, may declare by resolution 4401
that it may be necessary for the school district to issue 4402
general obligation bonds for permanent improvements. The 4403
resolution shall state all of the following: 4404

(1) The necessity and purpose of the bond issue; 4405

(2) The date of the special election at which the question 4406
shall be submitted to the electors; 4407

(3) The amount, approximate date, estimated rate of 4408
interest, and maximum number of years over which the principal 4409
of the bonds may be paid; 4410

(4) The necessity of levying a tax outside the ten-mill 4411
limitation to pay debt charges on the bonds and any anticipatory 4412
securities. 4413

On adoption of the resolution, the board shall certify a 4414
copy of it to the county auditor. The county auditor promptly 4415
shall estimate and certify to the board the average annual 4416
property tax rate, expressed in mills for each one dollar of 4417
taxable value and in dollars for each one hundred thousand 4418

dollars of fair market value, required throughout the stated 4419
maturity of the bonds to pay debt charges on the bonds and the 4420
amount the levy is estimated to collect for each tax year it is 4421
levied, in the same manner as under division (C) of section 4422
133.18 of the Revised Code. 4423

(B) After receiving the county auditor's certification 4424
under division (A) of this section, the board of education of 4425
the city, local, or exempted village school district, by a vote 4426
of two-thirds of all its members, may declare by resolution that 4427
the amount of taxes that can be raised within the ten-mill 4428
limitation will be insufficient to provide an adequate amount 4429
for the present and future requirements of the school district; 4430
that it is necessary to issue general obligation bonds of the 4431
school district for permanent improvements and to levy an 4432
additional tax in excess of the ten-mill limitation to pay debt 4433
charges on the bonds and any anticipatory securities; that it is 4434
necessary for a specified number of years or for a continuing 4435
period of time to levy additional taxes in excess of the ten- 4436
mill limitation to provide funds for the acquisition, 4437
construction, enlargement, renovation, and financing of 4438
permanent improvements or to pay for current operating expenses, 4439
or both; and that the question of the bonds and taxes shall be 4440
submitted to the electors of the school district at a special 4441
election, which shall not be earlier than ninety days after 4442
certification of the resolution to the board of elections, and 4443
the date of which shall be consistent with section 3501.01 of 4444
the Revised Code. The resolution shall specify all of the 4445
following: 4446

(1) The county auditor's estimate of the average annual 4447
property tax rate required throughout the stated maturity of the 4448
bonds to pay debt charges on the bonds; 4449

(2) The proposed rate of the tax, if any, for current 4450
operating expenses expressed in mills for each one dollar of 4451
taxable value and in dollars for each one hundred thousand 4452
dollars of fair market value, the first year the tax will be 4453
levied, and the number of years it will be levied, or that it 4454
will be levied for a continuing period of time; 4455

(3) The proposed rate of the tax, if any, for permanent 4456
improvements expressed in mills for each one dollar of taxable 4457
value and in dollars for each one hundred thousand dollars of 4458
fair market value, the first year the tax will be levied, and 4459
the number of years it will be levied, or that it will be levied 4460
for a continuing period of time. 4461

The resolution shall apportion the annual rate of the tax 4462
between current operating expenses and permanent improvements, 4463
if both taxes are proposed. The apportionment may but need not 4464
be the same for each year of the tax, but the respective 4465
portions of the rate actually levied each year for current 4466
operating expenses and permanent improvements shall be limited 4467
by the apportionment. The resolution shall go into immediate 4468
effect upon its passage, and no publication of it is necessary 4469
other than that provided in the notice of election. The board of 4470
education shall certify a copy of the resolution, along with 4471
copies of the auditor's ~~estimate~~ estimates and its resolution 4472
under division (A) of this section, to the board of elections 4473
immediately after its adoption. 4474

(C) The board of elections shall make the arrangements for 4475
the submission to the electors of the school district of the 4476
question proposed under division (B) or (J) of this section, and 4477
the election shall be conducted, canvassed, and certified in the 4478
same manner as regular elections in the district for the 4479

election of county officers. The resolution shall be put before 4480
the electors as one ballot question, with a favorable vote 4481
indicating approval of the bond issue, the levy to pay debt 4482
charges on the bonds and any anticipatory securities, the 4483
current operating expenses levy, the permanent improvements 4484
levy, and the levy for the current expenses of a qualifying 4485
school district and of partnering community schools, as those 4486
levies may be proposed. The board of elections shall publish 4487
notice of the election in a newspaper of general circulation in 4488
the school district once a week for two consecutive weeks, or as 4489
provided in section 7.16 of the Revised Code, prior to the 4490
election. If a board of elections operates and maintains a web 4491
site, that board also shall post notice of the election on its 4492
web site for thirty days prior to the election. The notice of 4493
election shall state all of the following: 4494

(1) The principal amount of the proposed bond issue; 4495

(2) The permanent improvements for which the bonds are to 4496
be issued; 4497

(3) The maximum number of years over which the principal 4498
of the bonds may be paid; 4499

(4) The estimated additional average annual property tax 4500
rate to pay the debt charges on the bonds, as certified by the 4501
county auditor and expressed in mills for each one dollar of 4502
taxable value and in dollars for each one hundred thousand 4503
dollars of fair market value; 4504

(5) The proposed rate of the additional tax, if any, for 4505
current operating expenses expressed in mills for each one 4506
dollar of taxable value and in dollars for each one hundred 4507
thousand dollars of fair market value and, if the question is 4508

proposed under division (J) of this section, the portion of the 4509
rate to be allocated to the school district and the portion to 4510
be allocated to partnering community schools; 4511

(6) The number of years the current operating expenses tax 4512
will be in effect, or that it will be in effect for a continuing 4513
period of time; 4514

(7) The proposed rate of the additional tax, if any, for 4515
permanent improvements expressed in mills for each one dollar of 4516
taxable value and in dollars for each one hundred thousand 4517
dollars of fair market value; 4518

(8) The number of years the permanent improvements tax 4519
will be in effect, or that it will be in effect for a continuing 4520
period of time; 4521

(9) The annual estimated collections of the debt levy and, 4522
if applicable, the current operating expenses levy and permanent 4523
improvements levy, as certified by the county auditor; 4524

(10) The time and place of the special election. 4525

(D) The form of the ballot for an election under this 4526
section is as follows: 4527

"Shall the school district be authorized to do 4528
the following: 4529

(1) Issue bonds for the purpose of in the 4530
principal amount of \$....., to be repaid annually over a 4531
maximum period of years, and levy a property tax outside 4532
the ten-mill limitation, estimated by the county auditor to 4533
collect \$..... annually and to average over the bond repayment 4534
period mills for each ~~one dollar \$1 of tax valuation~~ 4535
taxable value, which amounts to \$..... ~~(rate expressed in cents~~ 4536

or ~~dollars and cents, such as "36 cents" or "\$1.41"~~) for each 4537
~~\$100-\$100,000 of tax valuation fair market value~~, to pay the 4538
annual debt charges on the bonds, and to pay debt charges on any 4539
notes issued in anticipation of those bonds?" 4540

If either a levy for permanent improvements or a levy for 4541
current operating expenses is proposed, or both are proposed, 4542
the ballot also shall contain the following language, as 4543
appropriate: 4544

"(2) Levy an additional property tax to provide funds for 4545
the acquisition, construction, enlargement, renovation, and 4546
financing of permanent improvements, that the county auditor 4547
estimates will collect \$..... annually, at a rate not exceeding 4548
..... mills for each ~~one dollar \$1 of tax valuation taxable~~ 4549
value, which amounts to \$..... ~~(rate expressed in cents or~~ 4550
~~dollars and cents)~~ for each ~~\$100-\$100,000 of tax valuation fair~~ 4551
market value, for (number of years of the levy, or a 4552
continuing period of time)? 4553

(3) Levy an additional property tax to pay current 4554
operating expenses, that the county auditor estimates will 4555
collect \$..... annually, at a rate not exceeding mills 4556
for each ~~one dollar \$1 of tax valuation taxable value~~, which 4557
amounts to \$..... ~~(rate expressed in cents or dollars and~~ 4558
~~cents)~~ for each ~~\$100-\$100,000 of tax valuation fair market~~ 4559
value, for (number of years of the levy, or a continuing 4560
period of time)? 4561

4562

| | |
|--|---|
| | FOR THE BOND ISSUE AND LEVY (OR LEVIES) |
|--|---|

| | |
|--|---|
| | AGAINST THE BOND ISSUE AND LEVY (OR LEVIES) |
|--|---|

"

If the question is proposed under division (J) of this 4563
section, the form of the ballot shall be modified as prescribed 4564
by division (J) (4) of this section. 4565

(E) The board of elections promptly shall certify the 4566
results of the election to the tax commissioner and the county 4567
auditor of the county in which the school district is located. 4568
If a majority of the electors voting on the question vote for 4569
it, the board of education may proceed with issuance of the 4570
bonds and with the levy and collection of the property tax or 4571
taxes at the additional rate or any lesser rate in excess of the 4572
ten-mill limitation. Any securities issued by the board of 4573
education under this section are Chapter 133. securities, as 4574
that term is defined in section 133.01 of the Revised Code. 4575

(F) (1) After the approval of a tax for current operating 4576
expenses under this section and prior to the time the first 4577
collection and distribution from the levy can be made, the board 4578
of education may anticipate a fraction of the proceeds of such 4579
levy and issue anticipation notes in a principal amount not 4580
exceeding fifty per cent of the total estimated proceeds of the 4581
tax to be collected during the first year of the levy. 4582

(2) After the approval of a tax under this section for 4583
permanent improvements having a specific purpose, the board of 4584
education may anticipate a fraction of the proceeds of such tax 4585
and issue anticipation notes in a principal amount not exceeding 4586
fifty per cent of the total estimated proceeds of the tax 4587
remaining to be collected in each year over a period of five 4588
years after issuance of the notes. 4589

(3) After the approval of a tax under this section for 4590

general permanent improvements as defined under section 5705.21 4591
of the Revised Code, the board of education may anticipate a 4592
fraction of the proceeds of such tax and issue anticipation 4593
notes in a principal amount not exceeding fifty per cent of the 4594
total estimated proceeds of the tax to be collected in each year 4595
over a specified period of years, not exceeding ten, after 4596
issuance of the notes. 4597

Anticipation notes under this section shall be issued as 4598
provided in section 133.24 of the Revised Code. Notes issued 4599
under division (F) (1) or (2) of this section shall have 4600
principal payments during each year after the year of their 4601
issuance over a period not to exceed five years, and may have a 4602
principal payment in the year of their issuance. Notes issued 4603
under division (F) (3) of this section shall have principal 4604
payments during each year after the year of their issuance over 4605
a period not to exceed ten years, and may have a principal 4606
payment in the year of their issuance. 4607

(G) A tax for current operating expenses or for permanent 4608
improvements levied under this section for a specified number of 4609
years may be renewed or replaced in the same manner as a tax for 4610
current operating expenses or for permanent improvements levied 4611
under section 5705.21 of the Revised Code. A tax for current 4612
operating expenses or for permanent improvements levied under 4613
this section for a continuing period of time may be decreased in 4614
accordance with section 5705.261 of the Revised Code. 4615

(H) The submission of a question to the electors under 4616
this section is subject to the limitation on the number of 4617
elections that can be held in a year under section 5705.214 of 4618
the Revised Code. 4619

(I) A school district board of education proposing a 4620

ballot measure under this section to generate local resources 4621
for a project under the school building assistance expedited 4622
local partnership program under section 3318.36 of the Revised 4623
Code may combine the questions under division (D) of this 4624
section with a question for the levy of a property tax to 4625
generate moneys for maintenance of the classroom facilities 4626
acquired under that project as prescribed in section 3318.361 of 4627
the Revised Code. 4628

(J) (1) After receiving the county auditor's ~~certification~~ 4629
certifications under division (A) of this section, the board of 4630
education of a qualifying school district, by a vote of two- 4631
thirds of all its members, may declare by resolution that it is 4632
necessary to levy a tax in excess of the ten-mill limitation for 4633
the purpose of paying the current expenses of the school 4634
district and of partnering community schools, as defined in 4635
section 5705.21 of the Revised Code; that it is necessary to 4636
issue general obligation bonds of the school district for 4637
permanent improvements of the district and to levy an additional 4638
tax in excess of the ten-mill limitation to pay debt charges on 4639
the bonds and any anticipatory securities; and that the question 4640
of the bonds and taxes shall be submitted to the electors of the 4641
school district at a special election, which shall not be 4642
earlier than ninety days after certification of the resolution 4643
to the board of elections, and the date of which shall be 4644
consistent with section 3505.01 of the Revised Code. 4645

The levy of taxes for the current expenses of a partnering 4646
community school under division (J) of this section and the 4647
distribution of proceeds from the tax by a qualifying school 4648
district to partnering community schools is hereby determined to 4649
be a proper public purpose. 4650

(2) The tax for the current expenses of the school 4651
district and of partnering community schools is subject to the 4652
requirements of divisions (B) (3), (4), and (5) of section 4653
5705.21 of the Revised Code. 4654

(3) In addition to the required specifications of the 4655
resolution under division (B) of this section, the resolution 4656
shall express the rate of the tax in mills ~~per~~ for each one 4657
dollar of taxable value and in dollars for each one hundred 4658
thousand dollars of fair market value, state the number of the 4659
mills to be levied for the current expenses of the partnering 4660
community schools and the number of the mills to be levied for 4661
the current expenses of the school district, specify the number 4662
of years (not exceeding ten) the tax will be levied or that it 4663
will be levied for a continuing period of time, and state the 4664
first year the tax will be levied. 4665

The resolution shall go into immediate effect upon its 4666
passage, and no publication of it is necessary other than that 4667
provided in the notice of election. The board of education shall 4668
certify a copy of the resolution, along with copies of the 4669
auditor's estimate and its resolution under division (A) of this 4670
section, to the board of elections immediately after its 4671
adoption. 4672

(4) The form of the ballot shall be modified by replacing 4673
the ballot form set forth in division (D) (3) of this section 4674
with the following: 4675

"Levy an additional property tax for the purpose of the 4676
current expenses of the school district and of partnering 4677
community schools, that the county auditor estimates will 4678
collect \$..... annually, at a rate not exceeding ~~(insert~~ 4679
~~the number of mills)~~ mills for each ~~one dollar~~ \$1 of valuation 4680

taxable value (of which (insert the number of mills to be
allocated to partnering community schools) mills is to be
allocated to partnering community schools), which amounts to
~~\$..... (insert the rate expressed in dollars and cents)~~ for
each ~~one hundred dollars \$100,000~~ of valuation fair market
value, for (insert the number of years the levy is to be
imposed, or that it will be levied for a continuing period of
time)?

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| | FOR THE BOND ISSUE AND LEVY (OR LEVIES) |
| | AGAINST THE BOND ISSUE AND LEVY (OR LEVIES) |

"

(5) After the approval of a tax for the current expenses
of the school district and of partnering community schools under
division (J) of this section, and prior to the time the first
collection and distribution from the levy can be made, the board
of education may anticipate a fraction of the proceeds of the
levy for the current expenses of the school district and issue
anticipation notes in a principal amount not exceeding fifty per
cent of the estimated proceeds of the levy to be collected
during the first year of the levy and allocated to the school
district. The portion of levy proceeds to be allocated to
partnering community schools shall not be included in the
estimated proceeds anticipated under this division and shall not
be used to pay debt charges on any anticipation notes.

The notes shall be issued as provided in section 133.24 of
the Revised Code, shall have principal payments during each year
after the year of their issuance over a period not to exceed

five years, and may have a principal payment in the year of 4706
their issuance. 4707

(6) A tax for the current expenses of the school district 4708
and of partnering community schools levied under division (J) of 4709
this section for a specified number of years may be renewed or 4710
replaced in the same manner as a tax for the current expenses of 4711
a school district and of partnering community schools levied 4712
under division (B) of section 5705.21 of the Revised Code. A tax 4713
for the current expenses of the school district and of 4714
partnering community schools levied under this division for a 4715
continuing period of time may be decreased in accordance with 4716
section 5705.261 of the Revised Code. 4717

(7) The proceeds from the issuance of the general 4718
obligation bonds under division (J) of this section shall be 4719
used solely to pay for permanent improvements of the school 4720
district and not for permanent improvements of partnering 4721
community schools. 4722

Sec. 5705.219. (A) As used in this section: 4723

(1) "Eligible school district" means a city, local, or 4724
exempted village school district in which the taxes charged and 4725
payable for current expenses on residential/agricultural real 4726
property in the tax year preceding the year in which the levy 4727
authorized by this section will be submitted for elector 4728
approval or rejection are greater than two per cent of the 4729
taxable value of the residential/agricultural real property. 4730

(2) "Residential/agricultural real property" and 4731
"nonresidential/agricultural real property" means the property 4732
classified as such under section 5713.041 of the Revised Code. 4733

(3) "Effective tax rate" and "taxes charged and payable" 4734

have the same meanings as in division (B) of section 319.301 of
the Revised Code.

(B) On or after January 1, 2010, but before January 1,
2015, the board of education of an eligible school district, by
a vote of two-thirds of all its members, may adopt a resolution
proposing to convert existing levies imposed for the purpose of
current expenses into a levy raising a specified amount of tax
money by repealing all or a portion of one or more of those
existing levies and imposing a levy in excess of the ten-mill
limitation that will raise a specified amount of money for
current expenses of the district.

The board of education shall certify a copy of the
resolution to the tax commissioner not later than one hundred
five days before the election upon which the repeal and levy
authorized by this section will be proposed to the electors.
Within ten days after receiving the copy of the resolution, the
tax commissioner shall determine each of the following and
certify the determinations to the board of education:

(1) The dollar amount to be raised by the proposed levy,
which shall be the product of:

(a) The difference between the aggregate effective tax
rate for residential/agricultural real property for the tax year
preceding the year in which the repeal and levy will be proposed
to the electors and twenty mills ~~per~~ for each one dollar of
taxable value;

(b) The total taxable value of all property on the tax
list of real and public utility property for the tax year
preceding the year in which the repeal and levy will be proposed
to the electors.

- (2) The estimated tax rate of the proposed levy. 4764
- (3) The existing levies and any portion of an existing 4765
levy to be repealed upon approval of the question. Levies shall 4766
be repealed in reverse chronological order from most recently 4767
imposed to least recently imposed until the sum of the effective 4768
tax rates repealed for residential/agricultural real property is 4769
equal to the difference calculated in division (B) (1) (a) of this 4770
section. 4771
- (4) The sum of the following: 4772
- (a) The total taxable value of nonresidential/agricultural 4773
real property for the tax year preceding the year in which the 4774
repeal and levy will be proposed to the electors multiplied by 4775
the difference between (i) the aggregate effective tax rate for 4776
nonresidential/agricultural real property for the existing 4777
levies and any portion of an existing levy to be repealed and 4778
(ii) the amount determined under division (B) (1) (a) of this 4779
section, but not less than zero; 4780
- (b) The total taxable value of public utility tangible 4781
personal property for the tax year preceding the year in which 4782
the repeal and levy will be proposed to the electors multiplied 4783
by the difference between (i) the aggregate voted tax rate for 4784
the existing levies and any portion of an existing levy to be 4785
repealed and (ii) the amount determined under division (B) (1) (a) 4786
of this section, but not less than zero. 4787
- (C) Upon receipt of the certification from the tax 4788
commissioner under division (B) of this section, a majority of 4789
the members of the board of education may adopt a resolution 4790
proposing the repeal of the existing levies as identified in the 4791
certification and the imposition of a levy in excess of the ten- 4792

mill limitation that will raise annually the amount certified by 4793
the commissioner. If the board determines that the tax should be 4794
for an amount less than that certified by the commissioner, the 4795
board may request that the commissioner redetermine the rate 4796
under division (B) (2) of this section on the basis of the lesser 4797
amount the levy is to raise as specified by the board. The 4798
amount certified under division (B) (4) and the levies to be 4799
repealed as certified under division (B) (3) of this section 4800
shall not be redetermined. Within ten days after receiving a 4801
timely request specifying the lesser amount to be raised by the 4802
levy, the commissioner shall redetermine the rate and recertify 4803
it to the board as otherwise provided in division (B) of this 4804
section. Only one such request may be made by the board of 4805
education of an eligible school district. 4806

The resolution shall state the first calendar year in 4807
which the levy will be due; the existing levies and any portion 4808
of an existing levy that will be repealed, as certified by the 4809
commissioner; the term of the levy expressed in years, which may 4810
be any number not exceeding ten, or that it will be levied for a 4811
continuing period of time; and the date of the election, which 4812
shall be the date of a primary or general election. 4813

Immediately upon its passage, the resolution shall go into 4814
effect and shall be certified by the board of education to the 4815
county auditor of the proper county. The county auditor and the 4816
board of education shall proceed as required under section 4817
5705.195 of the Revised Code. No publication of the resolution 4818
is necessary other than that provided for in the notice of 4819
election. Section 5705.196 of the Revised Code shall govern the 4820
matters concerning the election. The submission of a question to 4821
the electors under this section is subject to the limitation on 4822
the number of election dates established by section 5705.214 of 4823

the Revised Code. 4824

(D) The form of the ballot to be used at the election 4825
provided for in this section shall be as follows: 4826

"Shall the existing levy of (insert the voted 4827
millage rate of the levy to be repealed), currently being 4828
charged against residential and agricultural property by the 4829
..... (insert the name of school district) at a rate of 4830
..... (insert the residential/agricultural real property 4831
effective tax rate of the levy being repealed) for the purpose 4832
of (insert the purpose of the existing levy) be 4833
repealed, and shall a levy be imposed by the (insert 4834
the name of school district) in excess of the ten-mill 4835
limitation for the necessary requirements of the school district 4836
in the sum of (insert the annual amount the levy is 4837
to produce), estimated by the tax commissioner to require 4838
..... (insert the number of mills) mills for each one 4839
dollar of valuation, which amounts to (insert the 4840
rate expressed in dollars and cents) for each one hundred 4841
dollars of valuation for the initial year of the tax, for a 4842
period of (insert the number of years the levy is to 4843
be imposed, or that it will be levied for a continuing period of 4844
time), commencing in (insert the first year the tax 4845
is to be levied), first due in calendar year (insert 4846
the first calendar year in which the tax shall be due)? 4847

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| | FOR THE RENEWAL OF THE TAX LEVY |
| | AGAINST THE RENEWAL OF THE TAX LEVY |

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| | FOR THE REPEAL AND TAX |
| | AGAINST THE REPEAL AND TAX |

"

If the question submitted is a proposal to repeal all or a portion of more than one existing levy, the form of the ballot shall be modified by substituting the statement "shall the existing levy of" with "shall existing levies of" and inserting the aggregate voted and aggregate effective tax rates to be repealed.

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(E) If a majority of the electors voting on the question submitted in an election vote in favor of the repeal and levy, the result shall be certified immediately after the canvass by the board of elections to the board of education. The board of education may make the levy necessary to raise the amount specified in the resolution for the purpose stated in the resolution and shall certify it to the county auditor, who shall extend it on the current year tax lists for collection. After the first year, the levy shall be included in the annual tax budget that is certified to the county budget commission.

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(F) A levy imposed under this section for a continuing period of time may be decreased or repealed pursuant to section 5705.261 of the Revised Code. If a levy imposed under this section is decreased, the amount calculated under division (B) (4) of this section and paid under section 5705.2110 of the Revised Code shall be decreased by the same proportion as the levy is decreased. If the levy is repealed, no further payments shall be made to the district under that section.

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(G) At any time, the board of education, by a vote of two-

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thirds of all of its members, may adopt a resolution to renew a
tax levied under this section. The resolution shall provide for
levying the tax and specifically all of the following:

(1) That the tax shall be called, and designated on the
ballot as, a renewal levy;

(2) The amount of the renewal tax, which shall be no more
than the amount of tax previously collected;

(3) The number of years, not to exceed ten, that the
renewal tax will be levied, or that it will be levied for a
continuing period of time;

(4) That the purpose of the renewal tax is for current
expenses.

The board shall certify a copy of the resolution to the
board of elections not later than ninety days before the date of
the election at which the question is to be submitted, which
shall be the date of a primary or general election.

(H) The form of the ballot to be used at the election on
the question of renewing a levy under this section shall be as
follows:

"Shall a tax levy renewing an existing levy of
(insert the annual dollar amount the levy is to produce each
year), estimated to require (insert the number of
mills) mills for each ~~one dollar~~ \$1 of ~~valuation~~ taxable value,
which amounts to \$..... for each \$100,000 of fair market
value, be imposed by the (insert the name of school
district) for the purpose of current expenses for a period of
..... (insert the number of years the levy is to be
imposed, or that it will be levied for a continuing period of
time), commencing in (insert the first year the tax

is to be levied), first due in calendar year (insert 4904
the first calendar year in which the tax shall be due)? 4905

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| | FOR THE RENEWAL OF THE TAX LEVY | " |
| | AGAINST THE RENEWAL OF THE TAX LEVY | |

If the levy submitted is to be for less than the amount of 4907
money previously collected, the form of the ballot shall be 4908
modified to add "and reducing" after "renewing" and to add 4909
before "estimated to require" the statement "be approved at a 4910
tax rate necessary to produce \$..... (insert the lower 4911
annual dollar amount the levy is to produce each year)." 4912

Sec. 5705.233. (A) As used in this section, "criminal 4913
justice facility" means any facility located within the county 4914
in which a tax is levied under this section and for which the 4915
board of commissioners of such county may make an appropriation 4916
under section 307.45 of the Revised Code. 4917

(B) The board of county commissioners of any county, at 4918
any time, may declare by resolution that it may be necessary for 4919
the county to issue general obligation bonds for permanent 4920
improvements to a criminal justice facility, including the 4921
acquisition, construction, enlargement, renovation, or 4922
maintenance of such a facility. The resolution shall state all 4923
of the following: 4924

(1) The necessity and purpose of the bond issue; 4925

(2) The date of the general or special election at which 4926
the question shall be submitted to the electors; 4927

(3) The amount, approximate date, estimated rate of 4928
interest, and maximum number of years over which the principal 4929
of the bonds may be paid; 4930

(4) The necessity of levying a tax outside the ten-mill 4931
limitation to pay debt charges on the bonds and any anticipatory 4932
securities. 4933

On adoption of the resolution, the board of county 4934
commissioners shall certify a copy of it to the county auditor. 4935
The county auditor promptly shall estimate and certify to the 4936
board the average annual property tax rate, expressed in mills 4937
for each one dollar of taxable value and in dollars for each one 4938
hundred thousand dollars of fair market value, required 4939
throughout the stated maturity of the bonds to pay debt charges 4940
on the bonds and the amount the levy is estimated to collect 4941
for each tax year it is levied, in the same manner as under 4942
division (C) of section 133.18 of the Revised Code. ~~Division~~ 4943
Except as provided in division (C) of this section, division (B) 4944
of section 5705.03 of the Revised Code does not apply to tax 4945
levy proceedings initiated under this section. 4946

(C) After receiving the county auditor's certification 4947
under division (B) of this section and, if applicable, section 4948
5705.03 of the Revised Code, the board of county commissioners 4949
may declare by resolution that the amount of taxes that can be 4950
raised within the ten-mill limitation will be insufficient to 4951
provide an adequate amount for the present and future criminal 4952
justice requirements of the county; that it is necessary to 4953
issue general obligation bonds of the county for permanent 4954
improvements to a criminal justice facility and to levy an 4955
additional tax in excess of the ten-mill limitation to pay debt 4956
charges on the bonds and any anticipatory securities; that it is 4957

necessary for a specified number of years or for a continuing 4958
period of time to levy additional taxes in excess of the ten- 4959
mill limitation to provide funds for the acquisition, 4960
construction, enlargement, renovation, maintenance, and 4961
financing of permanent improvements to such a criminal justice 4962
facility or to pay for operating expenses of the facility and 4963
other criminal justice services for which the board may make an 4964
appropriation under section 307.45 of the Revised Code, or both; 4965
and that the question of the bonds and taxes shall be submitted 4966
to the electors of the county at a general or special election, 4967
which shall not be earlier than ninety days after certification 4968
of the resolution to the board of elections, and the date of 4969
which shall be consistent with section 3501.01 of the Revised 4970
Code. The resolution shall specify all of the following: 4971

(1) The county auditor's estimate of the average annual 4972
property tax rate required throughout the stated maturity of the 4973
bonds to pay debt charges on the bonds; 4974

(2) The proposed rate of the tax, if any, for operating 4975
expenses and criminal justice services, the first year the tax 4976
will be levied, and the number of years it will be levied, or 4977
that it will be levied for a continuing period of time; 4978

(3) The proposed rate of the tax, if any, for permanent 4979
improvements to a criminal justice facility, the first year the 4980
tax will be levied, and the number of years it will be levied, 4981
or that it will be levied for a continuing period of time. 4982

The resolution shall go into immediate effect upon its 4983
passage, and no publication of it is necessary other than that 4984
provided in the notice of election, except that division (B) of 4985
section 5705.03 of the Revised Code applies if the resolution 4986
proposes an additional tax for operating expenses and criminal 4987

justice services or permanent improvements. The board of county 4988
commissioners shall certify, immediately after its adoption, a 4989
copy of the resolution, along with copies of the auditor's 4990
estimate certifications under division (B) of this section or 4991
section 5705.03 of the Revised Code, if applicable, and its the 4992
board's resolution under division (B) of this section, to the 4993
board of elections ~~immediately after its adoption.~~ 4994

(D) The board of elections shall make the arrangements for 4995
the submission of the question proposed under division (C) of 4996
this section to the electors of the county, and the election 4997
shall be conducted, canvassed, and certified in the same manner 4998
as regular elections in the county for the election of county 4999
officers. The resolution shall be put before the electors as one 5000
ballot question, with a favorable vote indicating approval of 5001
the bond issue, the levy to pay debt charges on the bonds and 5002
any anticipatory securities, the operating expenses and criminal 5003
justice services levy, and the permanent improvements levy, as 5004
those levies may be proposed. The board of elections shall 5005
publish notice of the election in a newspaper of general 5006
circulation in the county once a week for two consecutive weeks, 5007
or as provided in section 7.16 of the Revised Code, before the 5008
election. If a board of elections operates and maintains a web 5009
site, that board also shall post notice of the election on its 5010
web site for thirty days before the election. The notice of 5011
election shall state all of the following: 5012

(1) The principal amount of the proposed bond issue; 5013

(2) The permanent improvements for which the bonds are to 5014
be issued; 5015

(3) The maximum number of years over which the principal 5016
of the bonds may be paid; 5017

(4) The estimated additional average annual property tax 5018
rate, expressed in mills for each one dollar of taxable value 5019
and in dollars for each one hundred thousand dollars of fair 5020
market value, to pay the debt charges on the bonds, as certified 5021
by the county auditor; 5022

(5) The proposed rate of the additional tax, if any, for 5023
operating expenses and criminal justice services; 5024

(6) The number of years the operating expenses or criminal 5025
justice services tax will be in effect, or that it will be in 5026
effect for a continuing period of time; 5027

(7) The proposed rate of the additional tax, if any, for 5028
permanent improvements; 5029

(8) The number of years the permanent improvements tax 5030
will be in effect, or that it will be in effect for a continuing 5031
period of time; 5032

(9) The estimated annual collections of the debt levy and, 5033
if applicable, the current operating expenses or criminal 5034
justice services levy and permanent improvements levy, as 5035
certified by the county auditor; 5036

(10) The time and place of the election. 5037

(E) The form of the ballot for an election under this 5038
section is as follows: 5039

"Shall be authorized to do the following: 5040

(1) Issue bonds for the purpose of in the 5041
principal amount of \$....., to be repaid annually over a 5042
maximum period of years, and levy a property tax outside 5043
the ten-mill limitation, estimated by the county auditor to 5044
collect \$..... annually and to average over the bond repayment 5045

period mills for each ~~one dollar \$1 of tax valuation~~ 5046
~~taxable value~~, which amounts to \$.~~..... (rate expressed in cents~~ 5047
~~or dollars and cents, such as "36 cents" or "\$1.41")~~ for each 5048
~~\$100 \$100,000 of tax valuation~~ fair market value, to pay the 5049
annual debt charges on the bonds, and to pay debt charges on any 5050
notes issued in anticipation of those bonds?" 5051

If either a levy for permanent improvements or a levy for 5052
operating expenses and criminal justice services is proposed, or 5053
both are proposed, the ballot also shall contain the following 5054
language, as appropriate: 5055

"(2) Levy an additional property tax to provide funds for 5056
the acquisition, construction, enlargement, renovation, 5057
maintenance, and financing of permanent improvements to a 5058
criminal justice facility, that the county auditor estimates 5059
will collect \$.~~..... annually~~, at a rate not exceeding 5060
mills for each ~~one dollar \$1 of tax valuation~~ taxable value, 5061
which amounts to \$.~~..... (rate expressed in cents or dollars~~ 5062
~~and cents)~~ for each ~~\$100 \$100,000 of tax valuation~~ fair market 5063
value, for (number of years of the levy, or a continuing 5064
period of time)? 5065

(3) Levy an additional property tax to pay operating 5066
expenses of a criminal justice facility and provide other 5067
criminal justice services, that the county auditor estimates 5068
will collect \$.~~..... annually~~, at a rate not exceeding 5069
mills for each ~~one dollar \$1 of tax valuation~~ taxable value, 5070
which amounts to \$.~~..... (rate expressed in cents or dollars~~ 5071
~~and cents)~~ for each ~~\$100 \$100,000 of tax valuation~~ fair market 5072
value, for (number of years of the levy, or a continuing 5073
period of time)? 5074

FOR THE BOND ISSUE AND LEVY (OR LEVIES) 5075

AGAINST THE BOND ISSUE AND LEVY (OR LEVIES) "

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(F) The board of elections promptly shall certify the
results of the election to the tax commissioner and the county
auditor. If a majority of the electors voting on the question
vote for it, the board of county commissioners may proceed with
issuance of the bonds and the levy and collection of the
property tax for the debt service on the bonds and any
anticipatory securities in the same manner and subject to the
same limitations as for securities issued under section 133.18
of the Revised Code, and with the levy and collection of the
property tax or taxes for operating expenses and criminal
justice services and for permanent improvements at the
additional rate or any lesser rate in excess of the ten-mill
limitation. Any securities issued by the board of commissioners
under this section are Chapter 133. securities, as that term is
defined in section 133.01 of the Revised Code.

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(G) (1) After the approval of a tax for operating expenses
and criminal justice services under this section and before the
time the first collection and distribution from the levy can be
made, the board of county commissioners may anticipate a
fraction of the proceeds of the levy and issue anticipation
notes in a principal amount not exceeding fifty per cent of the
total estimated proceeds of the tax to be collected during the
first year of the levy.

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(2) After the approval of a tax under this section for
permanent improvements to a criminal justice facility, the board
of county commissioners may anticipate a fraction of the
proceeds of the tax and issue anticipation notes in a principal
amount not exceeding fifty per cent of the total estimated
proceeds of the tax remaining to be collected in each year over

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a period of five years after issuance of the notes. 5106

Anticipation notes under this section shall be issued as 5107
provided in section 133.24 of the Revised Code. Notes issued 5108
under division (G) of this section shall have principal payments 5109
during each year after the year of their issuance over a period 5110
not to exceed five years, and may have a principal payment in 5111
the year of their issuance. 5112

(H) A tax for operating expenses and criminal justice 5113
services or for permanent improvements levied under this section 5114
for a specified number of years may be renewed or replaced in 5115
the same manner as a tax for current operating expenses or 5116
permanent improvements levied under section 5705.19 of the 5117
Revised Code. A tax levied under this section for a continuing 5118
period of time may be decreased in accordance with section 5119
5705.261 of the Revised Code. 5120

Sec. 5705.25. (A) A copy of any resolution adopted as 5121
provided in section 5705.19 or 5705.2111 of the Revised Code 5122
shall be certified by the taxing authority to the board of 5123
elections of the proper county not less than ninety days before 5124
the general election in any year, and the board shall submit the 5125
proposal to the electors of the subdivision at the succeeding 5126
November election. In the case of a qualifying library levy, the 5127
board shall submit the question to the electors of the library 5128
district or association library district. Except as otherwise 5129
provided in this division, a resolution to renew an existing 5130
levy, regardless of the section of the Revised Code under which 5131
the tax was imposed, shall not be placed on the ballot unless 5132
the question is submitted at the general election held during 5133
the last year the tax to be renewed may be extended on the real 5134
and public utility property tax list and duplicate, or at any 5135

election held in the ensuing year. The limitation of the 5136
foregoing sentence does not apply to a resolution to renew and 5137
increase or to renew part of an existing levy that was imposed 5138
under section 5705.191 of the Revised Code to supplement the 5139
general fund for the purpose of making appropriations for one or 5140
more of the following purposes: for public assistance, human or 5141
social services, relief, welfare, hospitalization, health, and 5142
support of general hospitals. The limitation of the second 5143
preceding sentence also does not apply to a resolution that 5144
proposes to renew two or more existing levies imposed under 5145
section 5705.222 or division (L) of section 5705.19 of the 5146
Revised Code, or under section 5705.21 or 5705.217 of the 5147
Revised Code, in which case the question shall be submitted on 5148
the date of the general or primary election held during the last 5149
year at least one of the levies to be renewed may be extended on 5150
the real and public utility property tax list and duplicate, or 5151
at any election held during the ensuing year. For purposes of 5152
this section, a levy shall be considered to be an "existing 5153
levy" through the year following the last year it can be placed 5154
on that tax list and duplicate. 5155

The board shall make the necessary arrangements for the 5156
submission of such questions to the electors of such 5157
subdivision, library district, or association library district, 5158
and the election shall be conducted, canvassed, and certified in 5159
the same manner as regular elections in such subdivision, 5160
library district, or association library district for the 5161
election of county officers. Notice of the election shall be 5162
published in a newspaper of general circulation in the 5163
subdivision, library district, or association library district 5164
once a week for two consecutive weeks, or as provided in section 5165
7.16 of the Revised Code, prior to the election. If the board of 5166

elections operates and maintains a web site, the board of 5167
elections shall post notice of the election on its web site for 5168
thirty days prior to the election. The notice shall state the 5169
purpose, the levy's estimated annual collections, the proposed 5170
increase in rate expressed in dollars ~~and cents~~ for each one 5171
hundred thousand dollars of ~~valuation~~ fair market value as well 5172
as in mills for each one dollar of ~~valuation~~ taxable value, the 5173
number of years during which the increase will be in effect, the 5174
first month and year in which the tax will be levied, and the 5175
time and place of the election. 5176

(B) The form of the ballots cast at an election held 5177
pursuant to division (A) of this section shall be as follows: 5178

"An additional tax for the benefit of (name of subdivision 5179
or public library) for the purpose of (purpose stated 5180
in the resolution) , that the county auditor 5181
estimates will collect \$..... annually, at a rate not exceeding 5182
..... mills for each ~~one dollar \$1~~ of ~~valuation~~ taxable value, 5183
which amounts to ~~(rate expressed in dollars and cents)~~ 5184
\$..... for each ~~one hundred dollars \$100,000~~ of ~~valuation~~ 5185
fair market value, for (life of indebtedness or number of 5186
years the levy is to run). 5187

| | |
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| | For the Tax Levy |
| | Against the Tax Levy |

"

(C) If the levy is to be in effect for a continuing period 5189
of time, the notice of election and the form of ballot shall so 5190
state instead of setting forth a specified number of years for 5191

the levy. 5192

If the tax is to be placed on the current tax list, the 5193
form of the ballot shall be modified by adding, after the 5194
statement of the number of years the levy is to run, the phrase 5195
", commencing in (first year the tax is to be 5196
levied), first due in calendar year (first calendar 5197
year in which the tax shall be due)." 5198

If the levy submitted is a proposal to renew, increase, or 5199
decrease an existing levy, the form of the ballot specified in 5200
division (B) of this section ~~may~~must be changed by substituting 5201
for the words "An additional" at the beginning of the form, the 5202
words "A renewal of a" in case of a proposal to renew an 5203
existing levy in the same amount; the words "A renewal of 5204
..... mills and an increase of mills for each \$1 of 5205
taxable value to constitute a" in the case of an increase; or 5206
the words "A renewal of part of an existing levy, being a 5207
reduction of mills for each \$1 of taxable value, to 5208
constitute a" in the case of a decrease in the proposed levy. 5209

If the levy submitted is a proposal to renew two or more 5210
existing levies imposed under section 5705.222 or division (L) 5211
of section 5705.19 of the Revised Code, or under section 5705.21 5212
or 5705.217 of the Revised Code, the form of the ballot 5213
specified in division (B) of this section shall be modified by 5214
substituting for the words "an additional tax" the words "a 5215
renewal of(insert the number of levies to be renewed) 5216
existing taxes." 5217

If the levy submitted is a levy under section 5705.72 of 5218
the Revised Code or a proposal to renew, increase, or decrease 5219
an existing levy imposed under that section, the name of the 5220
subdivision shall be "the unincorporated area of 5221

(name of township)." 5222

The question covered by such resolution shall be submitted 5223
as a separate proposition but may be printed on the same ballot 5224
with any other proposition submitted at the same election, other 5225
than the election of officers. More than one such question may 5226
be submitted at the same election. 5227

(D) A levy voted in excess of the ten-mill limitation 5228
under this section shall be certified to the tax commissioner. 5229
In the first year of the levy, it shall be extended on the tax 5230
lists after the February settlement succeeding the election. If 5231
the additional tax is to be placed upon the tax list of the 5232
current year, as specified in the resolution providing for its 5233
submission, the result of the election shall be certified 5234
immediately after the canvass by the board of elections to the 5235
taxing authority, who shall make the necessary levy and certify 5236
it to the county auditor, who shall extend it on the tax lists 5237
for collection. After the first year, the tax levy shall be 5238
included in the annual tax budget that is certified to the 5239
county budget commission. 5240

Sec. 5705.251. (A) A copy of a resolution adopted under 5241
section 5705.212 or 5705.213 of the Revised Code shall be 5242
certified by the board of education to the board of elections of 5243
the proper county not less than ninety days before the date of 5244
the election specified in the resolution, and the board of 5245
elections shall submit the proposal to the electors of the 5246
school district at a special election to be held on that date. 5247
The board of elections shall make the necessary arrangements for 5248
the submission of the question or questions to the electors of 5249
the school district, and the election shall be conducted, 5250
canvassed, and certified in the same manner as regular elections 5251

in the school district for the election of county officers. 5252
Notice of the election shall be published in a newspaper of 5253
general circulation in the subdivision once a week for two 5254
consecutive weeks, or as provided in section 7.16 of the Revised 5255
Code, prior to the election. If the board of elections operates 5256
and maintains a web site, the board of elections shall post 5257
notice of the election on its web site for thirty days prior to 5258
the election. 5259

(1) In the case of a resolution adopted under section 5260
5705.212 of the Revised Code, the notice shall state separately, 5261
for each tax being proposed, the purpose; the proposed increase 5262
in rate, expressed in dollars ~~and cents~~ for each one hundred 5263
thousand dollars of ~~valuation~~ fair market value as well as in 5264
mills for each one dollar of ~~valuation~~ taxable value; the number 5265
of years during which the increase will be in effect; and the 5266
first calendar year in which the tax will be due. The notice 5267
shall also state the original tax's estimated annual collections 5268
and the estimated aggregate annual collections of all such 5269
taxes. For an election on the question of a renewal levy, the 5270
notice shall state the purpose; the levy's estimated annual 5271
collections; the proposed rate, expressed in dollars ~~and cents~~ 5272
for each one hundred thousand dollars of ~~valuation~~ fair market 5273
value as well as in mills for each one dollar of ~~valuation~~ 5274
taxable value; and the number of years the tax will be in 5275
effect. If the resolution is adopted under division (C) of that 5276
section, the rate of each tax being proposed shall be expressed 5277
as both the total rate and the portion of the total rate to be 5278
allocated to the qualifying school district and the portion to 5279
be allocated to partnering community schools. 5280

(2) In the case of a resolution adopted under section 5281
5705.213 of the Revised Code, the notice shall state the 5282

purpose; the amount proposed to be raised by the tax in the 5283
first year it is levied; the estimated average additional tax 5284
rate for the first year it is proposed to be levied, expressed 5285
in mills for each one dollar of ~~valuation~~ taxable value and in 5286
dollars ~~and cents~~ for each one hundred thousand dollars of 5287
~~valuation~~ fair market value; the number of years during which 5288
the increase will be in effect; and the first calendar year in 5289
which the tax will be due. The notice also shall state the 5290
amount by which the amount to be raised by the tax may be 5291
increased in each year after the first year. The amount of the 5292
allowable increase may be expressed in terms of a dollar 5293
increase over, or a percentage of, the amount raised by the tax 5294
in the immediately preceding year. For an election on the 5295
question of a renewal levy, the notice shall state the purpose; 5296
the amount proposed to be raised by the tax; the estimated tax 5297
rate, expressed in mills for each one dollar of ~~valuation~~ 5298
taxable value and in dollars ~~and cents~~ for each one hundred 5299
thousand dollars of ~~valuation~~ fair market value; and the number 5300
of years the tax will be in effect. 5301

In any case, the notice also shall state the time and 5302
place of the election. 5303

(B) (1) The form of the ballot in an election on taxes 5304
proposed under section 5705.212 of the Revised Code shall be as 5305
follows: 5306

"Shall the school district be authorized to 5307
levy taxes for current expenses, the aggregate rate of which may 5308
increase in (number) increment(s) of not more than 5309
mill(s) for each ~~dollar~~ \$1 of ~~valuation~~ taxable value, from an 5310
original rate of mill(s) for each ~~dollar~~ \$1 of ~~valuation~~ 5311
taxable value, which amounts to \$..... ~~(rate expressed in~~ 5312

~~dollars and cents)~~ for each ~~one hundred dollars \$100,000~~ of 5313
~~valuation fair market value, that the county auditor estimates~~ 5314
~~will collect \$..... annually,~~ to a maximum rate of 5315
mill(s) for each ~~dollar \$1 of valuation taxable value,~~ which 5316
amounts to \$..... ~~(rate expressed in dollars and cents)~~ for 5317
each ~~one hundred dollars \$100,000 of valuation fair market~~ 5318
~~value, that the county auditor estimates will collect \$.....~~ 5319
~~annually?~~ The original tax is first proposed to be levied in 5320
..... (the first year of the tax), and the incremental tax in 5321
..... (the first year of the increment) (if more than one 5322
incremental tax is proposed in the resolution, the first year 5323
that each incremental tax is proposed to be levied shall be 5324
stated in the preceding format, and the increments shall be 5325
referred to as the first, second, third, or fourth increment, 5326
depending on their number). The aggregate rate of tax so 5327
authorized will (insert either, "expire with the 5328
original rate of tax which shall be in effect for years" 5329
or "be in effect for a continuing period of time"). 5330

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| | FOR THE TAX LEVIES |
| | AGAINST THE TAX LEVIES |

"

If the tax is proposed by a qualifying school district 5332
under division (C) (1) of section 5705.212 of the Revised Code, 5333
the form of the ballot shall be modified by adding, after the 5334
phrase "each ~~dollar \$1 of valuation taxable value,~~" the 5335
following: "(of which mills is to be allocated to 5336
partnering community schools)." 5337

(2) The form of the ballot in an election on the question 5338
of a renewal levy under section 5705.212 of the Revised Code 5339
shall be as follows: 5340

"Shall the school district be authorized to 5341
renew a tax for current expenses, that the county auditor 5342
estimates will collect \$..... annually, at a rate not exceeding 5343
..... mills for each ~~dollar \$1 of valuation taxable value,~~ 5344
which amounts to \$..... ~~(rate expressed in dollars and~~ 5345
~~cents)~~ for each ~~one hundred dollars \$100,000 of valuation fair~~ 5346
market value, for (number of years the levy shall be 5347
in effect, or a continuing period of time)? 5348

5349

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| | FOR THE TAX LEVIES | " |
| | AGAINST THE TAX LEVIES | |

If the tax is proposed by a qualifying school district 5350
under division (C) (2) of section 5705.212 of the Revised Code 5351
and the total rate and the rates allocated to the school 5352
district and partnering community schools are to remain the same 5353
as those of the levy being renewed, the form of the ballot shall 5354
be modified by adding, after the phrase "each ~~dollar \$1 of~~ 5355
~~valuation taxable value,~~" the following: "(of which mills 5356
is to be allocated to partnering community schools)." If the 5357
total rate is to be increased, the form of the ballot shall 5358
state that the proposal is to renew the existing tax with an 5359
increase in rate and shall state the increase in rate, the total 5360
rate resulting from the increase, and, of that rate, the portion 5361
of the rate to be allocated to partnering community schools. If 5362

the total rate is to be decreased, the form of the ballot shall 5363
state that the proposal is to renew a part of the existing tax 5364
and shall state the reduction in rate, the total rate resulting 5365
from the decrease, and, of that rate, the portion of the rate to 5366
be allocated to partnering community schools. 5367

(3) If a tax proposed by a ballot form prescribed in 5368
division (B)(1) or (2) of this section is to be placed on the 5369
current tax list, the form of the ballot shall be modified by 5370
adding, after the statement of the number of years the levy is 5371
to be in effect, the phrase ", commencing in (first 5372
year the tax is to be levied), first due in calendar year 5373
..... (first calendar year in which the tax shall be due)." 5374

(C) The form of the ballot in an election on a tax 5375
proposed under section 5705.213 of the Revised Code shall be as 5376
follows: 5377

"Shall the school district be authorized to levy 5378
the following tax for current expenses? The tax will first be 5379
levied in (year) to raise \$..... ~~(dollars)~~. In the 5380
..... (number of years) following years, the tax will increase 5381
by not more than (per cent or dollar amount of increase) 5382
each year, so that, during (last year of the tax), the 5383
tax will raise approximately (dollars). The county 5384
auditor estimates that the rate ~~of the tax per dollar of~~ 5385
~~valuation~~ will be mill(s) for each \$1 of taxable value, 5386
which amounts to \$..... ~~per one hundred dollars for each~~ 5387
\$100,000 of valuation fair market value, both during 5388
(first year of the tax) and mill(s) for each \$1 of 5389
taxable value, which amounts to \$..... ~~per one hundred dollars~~ 5390
~~for each \$100,000 of valuation fair market value,~~ during 5391
(last year of the tax). The tax will not be levied after 5392

(year). 5393

5394

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| | FOR THE TAX LEVIES | " |
| | AGAINST THE TAX LEVIES | |

The form of the ballot in an election on the question of 5395
a renewal levy under section 5705.213 of the Revised Code shall 5396
be as follows: 5397

"Shall the school district be authorized to 5398
renew a tax for current expenses which will raise \$..... 5399
~~(dollars)~~, estimated by the county auditor to be mills 5400
for each ~~dollar~~ \$1 of valuation taxable value, which amounts to 5401
\$..... ~~(rate expressed in dollars and cents)~~ for each ~~one~~ 5402
~~hundred dollars~~ \$100,000 of valuation fair market value? The tax 5403
shall be in effect for (the number of years the levy 5404
shall be in effect, or a continuing period of time). 5405

5406

| | | |
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| | FOR THE TAX LEVIES | " |
| | AGAINST THE TAX LEVIES | |

If the tax is to be placed on the current tax list, the 5407
form of the ballot shall be modified by adding, after the 5408
statement of the number of years the levy is to be in effect, 5409
the phrase ", commencing in (first year the tax is to 5410
be levied), first due in calendar year (first 5411
calendar year in which the tax shall be due)." 5412

(D) The question covered by a resolution adopted under 5413
section 5705.212 or 5705.213 of the Revised Code shall be 5414
submitted as a separate question, but may be printed on the same 5415
ballot with any other question submitted at the same election, 5416
other than the election of officers. More than one question may 5417
be submitted at the same election. 5418

(E) Taxes voted in excess of the ten-mill limitation under 5419
division (B) or (C) of this section shall be certified to the 5420
tax commissioner. If an additional tax is to be placed upon the 5421
tax list of the current year, as specified in the resolution 5422
providing for its submission, the result of the election shall 5423
be certified immediately after the canvass by the board of 5424
elections to the board of education. The board of education 5425
immediately shall make the necessary levy and certify it to the 5426
county auditor, who shall extend it on the tax list for 5427
collection. After the first year, the levy shall be included in 5428
the annual tax budget that is certified to the county budget 5429
commission. 5430

Sec. 5705.261. (A) The question of decrease of an 5431
increased rate of levy approved for a continuing period of time 5432
by the voters of a subdivision or, in the case of a qualifying 5433
library levy, the voters of the library district or association 5434
library district, may be initiated by the filing of a petition 5435
with the board of elections of the proper county not less than 5436
ninety days before the general election in any year requesting 5437
that an election be held on such question. Such petition shall 5438
state the amount of the proposed decrease in the rate of levy 5439
and shall be signed by qualified electors residing in the 5440
subdivision, library district, or association library district 5441
equal in number to at least ten per cent of the total number of 5442
votes cast in the subdivision, library district, or association 5443

library district for the office of governor at the most recent 5444
general election for that office. Only one such petition may be 5445
filed during each five-year period following the election at 5446
which the voters approved the increased rate for a continuing 5447
period of time. 5448

After determination by it that such petition is valid, the 5449
board of elections shall ~~submit~~ do both of the following: 5450

(1) Request that the county auditor certify to the board 5451
an estimate of the levy's annual collections in the same manner 5452
as required for a tax levy under section 5705.03 of the Revised 5453
Code. If the subdivision, library district, or association 5454
library district is located in more than one county, the county 5455
auditor shall obtain from the county auditor of each other 5456
county in which the subdivision or district is located the tax 5457
valuation applicable to the portion of the subdivision or 5458
district in that county. 5459

The county auditor shall certify such information to the 5460
board of elections within ten days after receiving the board's 5461
request. 5462

(2) Submit the question to the electors of the 5463
subdivision, library district, or association library district 5464
at the succeeding general election pursuant to division (B) of 5465
this section. ~~The~~ 5466

(B) The election shall be conducted, canvassed, and 5467
certified in the same manner as regular elections in such 5468
subdivision, library district, or association library district 5469
for county offices. Notice of the election shall be published in 5470
a newspaper of general circulation in the district once a week 5471
for two consecutive weeks, or as provided in section 7.16 of the 5472

Revised Code, prior to the election. If the board of elections 5473
operates and maintains a web site, the board of elections shall 5474
post notice of the election on its web site for thirty days 5475
prior to the election. The notice shall state the purpose, the 5476
levy's estimated annual collections, the amount of the proposed 5477
decrease in rate, expressed in mills for each one dollar of 5478
taxable value and dollars for each one hundred thousand dollars 5479
of fair market value, and the time and place of the election. 5480
The form of the ballot cast at such election shall be prescribed 5481
by the secretary of state but must include all information 5482
required to be included in the notice. The question covered by 5483
~~such~~ the petition shall be submitted as a separate proposition 5484
but it may be printed on the same ballot with any other 5485
propositions submitted at the same election other than the 5486
election of officers. If a majority of the qualified electors 5487
voting on the question of a decrease at such election approve 5488
the proposed decrease in rate, the result of the election shall 5489
be certified immediately after the canvass by the board of 5490
elections to the appropriate taxing authority, which shall 5491
thereupon, after the current year, cease to levy such increased 5492
rate or levy such tax at such reduced rate upon the ~~duplicate~~ 5493
tax list of the subdivision, library district, or association 5494
library district. If notes have been issued in anticipation of 5495
the collection of such levy, the taxing authority shall continue 5496
to levy and collect under authority of the election authorizing 5497
the original levy such amounts as will be sufficient to pay the 5498
principal of and interest on such anticipation notes as the same 5499
fall due. 5500

In the case of a levy for the current expenses of a 5501
qualifying school district and of partnering community schools 5502
imposed under section 5705.192, division (B) of section 5705.21, 5503

division (C) of section 5705.212, or division (J) of section 5504
5705.218 of the Revised Code for a continuing period of time, 5505
the rate allocated to the school district and to partnering 5506
community schools shall each be decreased by a number of mills 5507
per dollar that is proportionate to the decrease in the rate of 5508
the levy in proportion to the rate at which the levy was imposed 5509
before the decrease. 5510

Sec. 5705.55. (A) The board of directors of a lake 5511
facilities authority, by a vote of two-thirds of all its 5512
members, may at any time declare by resolution that the amount 5513
of taxes which may be raised within the ten-mill limitation by 5514
levies on the current tax duplicate will be insufficient to 5515
provide an adequate amount for the necessary requirements of the 5516
authority, that it is necessary to levy a tax in excess of such 5517
limitation for any of the purposes specified in divisions (A), 5518
(B), (F), and (H) of section 5705.19 of the Revised Code, and 5519
that the question of such additional tax levy shall be submitted 5520
by the board to the electors residing within the boundaries of 5521
the impacted lake district on the day of a primary or general 5522
election. The resolution shall conform to section 5705.19 of the 5523
Revised Code, except that the tax levy may be in effect for no 5524
more than five years, as set forth in the resolution, unless the 5525
levy is for the payment of debt charges, and the total number of 5526
mills levied for each dollar of taxable valuation that may be 5527
levied under this section for any tax year shall not exceed one 5528
mill. If the levy is for the payment of debt charges, the levy 5529
shall be for the life of the bond indebtedness. 5530

The resolution shall specify the date of holding the 5531
election, which shall not be earlier than ninety days after the 5532
adoption and certification of the resolution to the board of 5533
elections. The resolution shall not include a levy on the 5534

current tax list and duplicate unless the election is to be held 5535
at or prior to the first Tuesday after the first Monday in 5536
November of the current tax year. 5537

The resolution shall be certified to the board of 5538
elections of the proper county or counties not less than ninety 5539
days before the date of the election. The resolution shall go 5540
into immediate effect upon its passage, and no publication of 5541
the resolution shall be necessary other than that provided in 5542
the notice of election. Section 5705.25 of the Revised Code 5543
shall govern the arrangements for the submission of such 5544
question and other matters concerning the election, to which 5545
that section refers, except that the election shall be held on 5546
the date specified in the resolution. If a majority of the 5547
electors voting on the question so submitted in an election vote 5548
in favor of the levy, the board of directors may forthwith make 5549
the necessary levy within the boundaries of the impacted lake 5550
district at the additional rate in excess of the ten-mill 5551
limitation on the tax list, for the purpose stated in the 5552
resolution. The tax levy shall be included in the next annual 5553
tax budget that is certified to the county budget commission. 5554

(B) The form of the ballot in an election held on the 5555
question of levying a tax proposed pursuant to this section 5556
shall be as follows or in any other form acceptable to the 5557
secretary of state: 5558

"A tax for the benefit of (name of lake facilities 5559
authority) for the purpose of , that the 5560
county auditor estimates will collect \$..... annually, at a rate 5561
not exceeding mills for each ~~one dollar~~ \$1 of 5562
~~valuation taxable value,~~ which amounts to ~~(rate expressed in~~ 5563
~~dollars and cents)~~ \$..... for each ~~one hundred dollars~~ 5564

\$100,000 of valuation fair market value, for (life 5565
of indebtedness or number of years the levy is to run). 5566

5567

| | |
|--|------------------------|
| | FOR THE TAX LEVIES |
| | AGAINST THE TAX LEVIES |

(C) On approval of the levy, notes may be issued in 5568
anticipation of the collection of the proceeds of the tax levy, 5569
other than the proceeds to be received for the payment of bond 5570
debt charges, in the amount and manner and at the times as are 5571
provided in section 5705.193 of the Revised Code, for the 5572
issuance of notes by a county in anticipation of the proceeds of 5573
a tax levy. The lake facilities authority may borrow money in 5574
anticipation of the collection of current revenues as provided 5575
in section 133.10 of the Revised Code. 5576

(D) If a tax is levied under this section in a tax year, 5577
no other taxing authority of a subdivision or taxing unit, 5578
including a port authority, may levy a tax on property in the 5579
impacted lake district in the same tax year if the purpose of 5580
the levy is substantially the same as the purpose for which the 5581
lake facilities authority of the impacted lake district was 5582
created. 5583

Sec. 5748.01. As used in this chapter: 5584

(A) "School district income tax" means an income tax 5585
adopted under one of the following: 5586

(1) Former section 5748.03 of the Revised Code as it 5587
existed prior to its repeal by Amended Substitute House Bill No. 5588

291 of the 115th general assembly; 5589

(2) Section 5748.03 of the Revised Code as enacted in 5590
Substitute Senate Bill No. 28 of the 118th general assembly; 5591

(3) Section 5748.08 of the Revised Code as enacted in 5592
Amended Substitute Senate Bill No. 17 of the 122nd general 5593
assembly; 5594

(4) Section 5748.021 of the Revised Code; 5595

(5) Section 5748.081 of the Revised Code; 5596

(6) Section 5748.09 of the Revised Code. 5597

(B) "Individual" means an individual subject to the tax 5598
levied by section 5747.02 of the Revised Code. 5599

(C) "Estate" means an estate subject to the tax levied by 5600
section 5747.02 of the Revised Code. 5601

(D) "Taxable year" means a taxable year as defined in 5602
division (M) of section 5747.01 of the Revised Code. 5603

(E) "Taxable income" means: 5604

(1) In the case of an individual, one of the following, as 5605
specified in the resolution imposing the tax: 5606

(a) Ohio adjusted gross income for the taxable year as 5607
defined in division (A) of section 5747.01 of the Revised Code, 5608
less the exemptions provided by section 5747.02 of the Revised 5609
Code, plus any amount deducted under division (A) (31) of section 5610
5747.01 of the Revised Code for the taxable year; 5611

(b) Wages, salaries, tips, and other employee compensation 5612
to the extent included in Ohio adjusted gross income as defined 5613
in section 5747.01 of the Revised Code, and net earnings from 5614
self-employment, as defined in section 1402(a) of the Internal 5615

Revenue Code, to the extent included in Ohio adjusted gross income. 5616
5617

(2) In the case of an estate, taxable income for the taxable year as defined in division (S) of section 5747.01 of the Revised Code. 5618
5619
5620

(F) "Resident" of the school district means: 5621

(1) An individual who is a resident of this state as defined in division (I) of section 5747.01 of the Revised Code during all or a portion of the taxable year and who, during all or a portion of such period of state residency, is domiciled in the school district or lives in and maintains a permanent place of abode in the school district; 5622
5623
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(2) An estate of a decedent who, at the time of death, was domiciled in the school district. 5628
5629

(G) "School district income" means: 5630

(1) With respect to an individual, the portion of the taxable income of an individual that is received by the individual during the portion of the taxable year that the individual is a resident of the school district and the school district income tax is in effect in that school district. An individual may have school district income with respect to more than one school district. 5631
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(2) With respect to an estate, the taxable income of the estate for the portion of the taxable year that the school district income tax is in effect in that school district. 5638
5639
5640

(H) "Taxpayer" means an individual or estate having school district income upon which a school district income tax is imposed. 5641
5642
5643

(I) "School district purposes" means any of the purposes 5644
for which a tax may be levied pursuant to division (A) of 5645
section 5705.21 of the Revised Code, including the combined 5646
purposes authorized by section 5705.217 of the Revised Code. 5647

(J) "Fair market value" has the same meaning as in section 5648
5705.01 of the Revised Code. 5649

Sec. 5748.02. (A) The board of education of any school 5650
district, except a joint vocational school district, may 5651
declare, by resolution, the necessity of raising annually a 5652
specified amount of money for school district purposes. The 5653
resolution shall specify whether the income that is to be 5654
subject to the tax is taxable income of individuals and estates 5655
as defined in divisions (E)(1)(a) and (2) of section 5748.01 of 5656
the Revised Code or taxable income of individuals as defined in 5657
division (E)(1)(b) of that section. A copy of the resolution 5658
shall be certified to the tax commissioner no later than one 5659
hundred days prior to the date of the election at which the 5660
board intends to propose a levy under this section. Upon receipt 5661
of the copy of the resolution, the tax commissioner shall 5662
estimate both of the following: 5663

(1) The property tax rate that would have to be imposed in 5664
the current year by the district to produce an equivalent amount 5665
of money; 5666

(2) The income tax rate that would have had to have been 5667
in effect for the current year to produce an equivalent amount 5668
of money from a school district income tax. 5669

Within ten days of receiving the copy of the board's 5670
resolution, the commissioner shall prepare these estimates and 5671
certify them to the board. Upon receipt of the certification, 5672

the board may adopt a resolution proposing an income tax under 5673
division (B) of this section at the estimated rate contained in 5674
the certification rounded to the nearest one-fourth of one per 5675
cent. The commissioner's certification applies only to the 5676
board's proposal to levy an income tax at the election for which 5677
the board requested the certification. If the board intends to 5678
submit a proposal to levy an income tax at any other election, 5679
it shall request another certification for that election in the 5680
manner prescribed in this division. 5681

(B) (1) Upon the receipt of a certification from the tax 5682
commissioner under division (A) of this section, a majority of 5683
the members of a board of education may adopt a resolution 5684
proposing the levy of an annual tax for school district purposes 5685
on school district income. The proposed levy may be for a 5686
continuing period of time or for a specified number of years. 5687
The resolution shall set forth the purpose for which the tax is 5688
to be imposed, the rate of the tax, which shall be the rate set 5689
forth in the commissioner's certification rounded to the nearest 5690
one-fourth of one per cent, the number of years the tax will be 5691
levied or that it will be levied for a continuing period of 5692
time, the date on which the tax shall take effect, which shall 5693
be the first day of January of any year following the year in 5694
which the question is submitted, and the date of the election at 5695
which the proposal shall be submitted to the electors of the 5696
district, which shall be on the date of a primary, general, or 5697
special election the date of which is consistent with section 5698
3501.01 of the Revised Code. The resolution shall specify 5699
whether the income that is to be subject to the tax is taxable 5700
income of individuals and estates as defined in divisions (E) (1) 5701
(a) and (2) of section 5748.01 of the Revised Code or taxable 5702
income of individuals as defined in division (E) (1) (b) of that 5703

section. The specification shall be the same as the 5704
specification in the resolution adopted and certified under 5705
division (A) of this section. 5706

If the tax is to be levied for current expenses and 5707
permanent improvements, the resolution shall apportion the 5708
annual rate of the tax. The apportionment may be the same or 5709
different for each year the tax is levied, but the respective 5710
portions of the rate actually levied each year for current 5711
expenses and for permanent improvements shall be limited by the 5712
apportionment. 5713

If the board of education currently imposes an income tax 5714
pursuant to this chapter that is due to expire and a question is 5715
submitted under this section for a proposed income tax to take 5716
effect upon the expiration of the existing tax, the board may 5717
specify in the resolution that the proposed tax renews the 5718
expiring tax. Two or more expiring income taxes may be renewed 5719
under this paragraph if the taxes are due to expire on the same 5720
date. If the tax rate being proposed is no higher than the total 5721
tax rate imposed by the expiring tax or taxes, the resolution 5722
may state that the proposed tax is not an additional income tax. 5723

(2) A board of education adopting a resolution under 5724
division (B)(1) of this section proposing a school district 5725
income tax for a continuing period of time and limited to the 5726
purpose of current expenses may propose in that resolution to 5727
reduce the rate or rates of one or more of the school district's 5728
property taxes levied for a continuing period of time in excess 5729
of the ten-mill limitation for the purpose of current expenses. 5730
The reduction in the rate of a property tax may be any amount, 5731
expressed in mills per for each one dollar in valuation taxable 5732
value and in dollars for each one hundred thousand dollars in 5733

fair market value, not exceeding the rate at which the tax is 5734
authorized to be levied. The reduction in the rate of a tax 5735
shall first take effect for the tax year that includes the day 5736
on which the school district income tax first takes effect, and 5737
shall continue for each tax year that both the school district 5738
income tax and the property tax levy are in effect. 5739

In addition to the matters required to be set forth in the 5740
resolution under division (B) (1) of this section, a resolution 5741
containing a proposal to reduce the rate of one or more property 5742
taxes shall state for each such tax the maximum rate at which it 5743
currently may be levied and the maximum rate at which the tax 5744
could be levied after the proposed reduction, expressed in mills 5745
~~per for each one dollar in valuation~~ taxable value and in 5746
dollars for each one hundred thousand dollars in fair market 5747
value, and that the tax is levied for a continuing period of 5748
time. 5749

A board proposing to reduce the rate of one or more 5750
property taxes under division (B) (2) of this section shall 5751
comply with division (B) of section 5705.03 of the Revised Code. 5752

If a board of education proposes to reduce the rate of one 5753
or more property taxes under division (B) (2) of this section, 5754
the board, when it makes the certification required under 5755
division (A) of this section, shall designate the specific levy 5756
or levies to be reduced, the maximum rate at which each levy 5757
currently is authorized to be levied, and the rate by which each 5758
levy is proposed to be reduced. The tax commissioner, when 5759
making the certification to the board under division (A) of this 5760
section, also shall certify the reduction in the total effective 5761
tax rate for current expenses for each class of property that 5762
would have resulted if the proposed reduction in the rate or 5763

rates had been in effect the previous tax year. As used in this 5764
paragraph, "effective tax rate" has the same meaning as in 5765
section 323.08 of the Revised Code. 5766

(C) A resolution adopted under division (B) of this 5767
section shall go into immediate effect upon its passage, and no 5768
publication of the resolution shall be necessary other than that 5769
provided for in the notice of election. Immediately after its 5770
adoption and at least ninety days prior to the election at which 5771
the question will appear on the ballot, a copy of the resolution 5772
and, if applicable, the county auditor's certifications under 5773
section 5705.03 of the Revised Code shall be certified to the 5774
board of elections of the proper county, which shall submit the 5775
proposal to the electors on the date specified in the 5776
resolution. The form of the ballot shall be as provided in 5777
section 5748.03 of the Revised Code. Publication of notice of 5778
the election shall be made in a newspaper of general circulation 5779
in the county once a week for two consecutive weeks, or as 5780
provided in section 7.16 of the Revised Code, prior to the 5781
election. If the board of elections operates and maintains a web 5782
site, the board of elections shall post notice of the election 5783
on its web site for thirty days prior to the election. The 5784
notice shall contain the time and place of the election and the 5785
question to be submitted to the electors. The question covered 5786
by the resolution shall be submitted as a separate proposition, 5787
but may be printed on the same ballot with any other proposition 5788
submitted at the same election, other than the election of 5789
officers. 5790

(D) No board of education shall submit the question of a 5791
tax on school district income to the electors of the district 5792
more than twice in any calendar year. If a board submits the 5793
question twice in any calendar year, one of the elections on the 5794

question shall be held on the date of the general election. 5795

(E) (1) No board of education may submit to the electors of 5796
the district the question of a tax on school district income on 5797
the taxable income of individuals as defined in division (E) (1) 5798
(b) of section 5748.01 of the Revised Code if that tax would be 5799
in addition to an existing tax on the taxable income of 5800
individuals and estates as defined in divisions (E) (1) (a) and 5801
(2) of that section. 5802

(2) No board of education may submit to the electors of 5803
the district the question of a tax on school district income on 5804
the taxable income of individuals and estates as defined in 5805
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 5806
Code if that tax would be in addition to an existing tax on the 5807
taxable income of individuals as defined in division (E) (1) (b) 5808
of that section. 5809

Sec. 5748.03. (A) The form of the ballot on a question 5810
submitted to the electors under section 5748.02 of the Revised 5811
Code shall be as follows: 5812

"Shall an annual income tax of (state the proposed 5813
rate of tax) on the school district income of individuals and of 5814
estates be imposed by (state the name of the school 5815
district), for (state the number of years the tax would 5816
be levied, or that it would be levied for a continuing period of 5817
time), beginning (state the date the tax would first 5818
take effect), for the purpose of (state the purpose of 5819
the tax)? 5820

5821

| | | |
|--|-----------------|---|
| | FOR THE TAX | |
| | AGAINST THE TAX | " |

(B) (1) If the question submitted to electors proposes a school district income tax only on the taxable income of individuals as defined in division (E) (1) (b) of section 5748.01 of the Revised Code, the form of the ballot shall be modified by stating that the tax is to be levied on the "earned income of individuals residing in the school district" in lieu of the "school district income of individuals and of estates."

(2) If the question submitted to electors proposes to renew one or more expiring income tax levies, the ballot shall be modified by adding the following language immediately after the name of the school district that would impose the tax: "to renew an income tax (or income taxes) expiring at the end of (state the last year the existing income tax or taxes may be levied)."

(3) If the question includes a proposal under division (B) (2) of section 5748.02 of the Revised Code to reduce the rate of one or more school district property taxes, the ballot shall state that the purpose of the school district income tax is for current expenses, and the form of the ballot shall be modified by adding the following language immediately after the statement of the purpose of the proposed income tax: ", and shall the rate of an existing tax on property, currently levied for the purpose of current expenses at the rate of mills, be REDUCED to mills for each \$1 of taxable value, which amounts to a reduction from \$..... to \$..... for each \$100,000 of fair market value, that the county auditor estimates will collect \$..... annually, the reduction continuing until any such time as

the income tax is repealed." In lieu of "for the tax" and 5849
"against the tax," the phrases "for the issue" and "against the 5850
issue," respectively, shall be used. If a board of education 5851
proposes a reduction in the rates of more than one tax, the 5852
ballot language shall be modified accordingly to express the 5853
rates at which those taxes currently are levied and the rates to 5854
which the taxes will be reduced. 5855

(C) The board of elections shall certify the results of 5856
the election to the board of education and to the tax 5857
commissioner. If a majority of the electors voting on the 5858
question vote in favor of it, the income tax, the applicable 5859
provisions of Chapter 5747. of the Revised Code, and the 5860
reduction in the rate or rates of existing property taxes if the 5861
question included such a reduction shall take effect on the date 5862
specified in the resolution. If the question approved by the 5863
voters includes a reduction in the rate of a school district 5864
property tax, the board of education shall not levy the tax at a 5865
rate greater than the rate to which the tax is reduced, unless 5866
the school district income tax is repealed in an election under 5867
section 5748.04 of the Revised Code. 5868

(D) If the rate at which a property tax is levied and 5869
collected is reduced pursuant to a question approved under this 5870
section, the tax commissioner shall compute the percentage 5871
required to be computed for that tax under division (D) of 5872
section 319.301 of the Revised Code each year the rate is 5873
reduced as if the tax had been levied in the preceding year at 5874
the rate at which it has been reduced. If the rate of a property 5875
tax increases due to the repeal of the school district income 5876
tax pursuant to section 5748.04 of the Revised Code, the tax 5877
commissioner, for the first year for which the rate increases, 5878
shall compute the percentage as if the tax in the preceding year 5879

had been levied at the rate at which the tax was authorized to 5880
be levied prior to any rate reduction. 5881

Sec. 5748.04. (A) The question of the repeal of a school 5882
district income tax levied for more than five years may be 5883
initiated not more than once in any five-year period by filing 5884
with the board of elections of the appropriate counties not 5885
later than ninety days before the general election in any year 5886
after the year in which it is approved by the electors a 5887
petition requesting that an election be held on the question. 5888
The petition shall be signed by qualified electors residing in 5889
the school district levying the income tax equal in number to 5890
ten per cent of those voting for governor at the most recent 5891
gubernatorial election. 5892

The board of elections shall determine whether the 5893
petition is valid, and if it so determines, it shall ~~submit-do~~ 5894
both of the following: 5895

(1) Submit the question to the electors of the district at 5896
the next general election; 5897

(2) If the rate of one or more property tax levies was 5898
reduced for the duration of the income tax levy pursuant to 5899
division (B) (2) of section 5748.02 of the Revised Code, request 5900
that the county auditor certify to the board an estimate of the 5901
levies' annual collections for the first year in which the 5902
levies are increased in the same manner as required for a tax 5903
levy under section 5705.03 of the Revised Code. 5904

The county auditor shall certify such information to the 5905
board of elections within ten days after receiving the board's 5906
request. If a school district is located in more than one 5907
county, the county auditor shall obtain from the county auditor 5908

of each other county in which the district is located the tax 5909
valuation applicable to the portion of the district in that 5910
county. ~~The~~ 5911

The election shall be conducted, canvassed, and certified 5912
in the same manner as regular elections for county offices in 5913
the county. Notice of the election shall be published in a 5914
newspaper of general circulation in the district once a week for 5915
two consecutive weeks, or as provided in section 7.16 of the 5916
Revised Code, prior to the election. If the board of elections 5917
operates and maintains a web site, the board of elections shall 5918
post notice of the election on its web site for thirty days 5919
prior to the election. The notice shall state the ~~purpose, time,~~ 5920
and place of the election and the question to be submitted to 5921
the electors. The form of the ballot cast at the election shall 5922
be as follows: 5923

"Shall the annual income tax of per cent, currently 5924
levied on the school district income of individuals and estates 5925
by (state the name of the school district) for the 5926
purpose of (state purpose of the tax), be repealed? 5927

| | |
|--|----------------------------------|
| | For repeal of the income tax |
| | Against repeal of the income tax |

"

(B) (1) If the tax is imposed on taxable income as defined 5929
in division (E) (1) (b) of section 5748.01 of the Revised Code, 5930
the form of the ballot shall be modified by stating that the tax 5931
currently is levied on the "earned income of individuals 5932
residing in the school district" in lieu of the "school district 5933

income of individuals and estates." 5934

(2) If the rate of one or more property tax levies was 5935
reduced for the duration of the income tax levy pursuant to 5936
division (B) (2) of section 5748.02 of the Revised Code, the form 5937
of the ballot shall be modified by adding the following language 5938
immediately after "repealed": ", and shall the rate of an 5939
existing tax on property for the purpose of current expenses, 5940
which rate was reduced for the duration of the income tax, be 5941
INCREASED from mills to mills ~~per one dollar for~~ 5942
each \$1 of valuation-taxable value which amounts to an increase 5943
from \$..... to \$..... for each \$100,000 of fair market value, 5944
that the county auditor estimates will collect \$..... annually, 5945
beginning in (state the first year for which the rate of 5946
the property tax will increase)." In lieu of "for repeal of the 5947
income tax" and "against repeal of the income tax," the phrases 5948
"for the issue" and "against the issue," respectively, shall be 5949
substituted. 5950

(3) If the rate of more than one property tax was reduced 5951
for the duration of the income tax, the ballot language shall be 5952
modified accordingly to express the rates at which those taxes 5953
currently are levied and the rates to which the taxes would be 5954
increased. 5955

(C) The question covered by the petition shall be 5956
submitted as a separate proposition, but it may be printed on 5957
the same ballot with any other proposition submitted at the same 5958
election other than the election of officers. If a majority of 5959
the qualified electors voting on the question vote in favor of 5960
it, the result shall be certified immediately after the canvass 5961
by the board of elections to the board of education of the 5962
school district and the tax commissioner, who shall thereupon, 5963

after the current year, cease to levy the tax, except that if 5964
notes have been issued pursuant to section 5748.05 of the 5965
Revised Code the tax commissioner shall continue to levy and 5966
collect under authority of the election authorizing the levy an 5967
annual amount, rounded upward to the nearest one-fourth of one 5968
per cent, as will be sufficient to pay the debt charges on the 5969
notes as they fall due. 5970

(D) If a school district income tax repealed pursuant to 5971
this section was approved in conjunction with a reduction in the 5972
rate of one or more school district property taxes as provided 5973
in division (B) (2) of section 5748.02 of the Revised Code, then 5974
each such property tax may be levied after the current year at 5975
the rate at which it could be levied prior to the reduction, 5976
subject to any adjustments required by the county budget 5977
commission pursuant to Chapter 5705. of the Revised Code. Upon 5978
the repeal of a school district income tax under this section, 5979
the board of education may resume levying a property tax, the 5980
rate of which has been reduced pursuant to a question approved 5981
under section 5748.02 of the Revised Code, at the rate the board 5982
originally was authorized to levy the tax. A reduction in the 5983
rate of a property tax under section 5748.02 of the Revised Code 5984
is a reduction in the rate at which a board of education may 5985
levy that tax only for the period during which a school district 5986
income tax is levied prior to any repeal pursuant to this 5987
section. The resumption of the authority to levy the tax upon 5988
such a repeal does not constitute a tax levied in excess of the 5989
one per cent limitation prescribed by Section 2 of Article XII, 5990
Ohio Constitution, or in excess of the ten-mill limitation. 5991

(E) This section does not apply to school district income 5992
tax levies that are levied for five or fewer years. 5993

Sec. 5748.08. (A) The board of education of a city, local, 5994
or exempted village school district, at any time by a vote of 5995
two-thirds of all its members, may declare by resolution that it 5996
may be necessary for the school district to do all of the 5997
following: 5998

(1) Raise a specified amount of money for school district 5999
purposes by levying an annual tax on school district income; 6000

(2) Issue general obligation bonds for permanent 6001
improvements, stating in the resolution the necessity and 6002
purpose of the bond issue and the amount, approximate date, 6003
estimated rate of interest, and maximum number of years over 6004
which the principal of the bonds may be paid; 6005

(3) Levy a tax outside the ten-mill limitation to pay debt 6006
charges on the bonds and any anticipatory securities; 6007

(4) Submit the question of the school district income tax 6008
and bond issue to the electors of the district at a special 6009
election. 6010

The resolution shall specify whether the income that is to 6011
be subject to the tax is taxable income of individuals and 6012
estates as defined in divisions (E)(1)(a) and (2) of section 6013
5748.01 of the Revised Code or taxable income of individuals as 6014
defined in division (E)(1)(b) of that section. 6015

On adoption of the resolution, the board shall certify a 6016
copy of it to the tax commissioner and the county auditor no 6017
later than one hundred five days prior to the date of the 6018
special election at which the board intends to propose the 6019
income tax and bond issue. Not later than ten days of receipt of 6020
the resolution, the tax commissioner, in the same manner as 6021
required by division (A) of section 5748.02 of the Revised Code, 6022

shall estimate the rates designated in divisions (A) (1) and (2) 6023
of that section and certify them to the board. Not later than 6024
ten days of receipt of the resolution, the county auditor shall 6025
estimate and certify to the board the average annual property 6026
tax rate required throughout the stated maturity of the bonds to 6027
pay debt charges on the bonds and the amount the levy is 6028
estimated to collect for each tax year it is levied, in the same 6029
manner as under division (C) of section 133.18 of the Revised 6030
Code. 6031

(B) On receipt of the tax commissioner's and county 6032
auditor's certifications prepared under division (A) of this 6033
section, the board of education of the city, local, or exempted 6034
village school district, by a vote of two-thirds of all its 6035
members, may adopt a resolution proposing for a specified number 6036
of years or for a continuing period of time the levy of an 6037
annual tax for school district purposes on school district 6038
income and declaring that the amount of taxes that can be raised 6039
within the ten-mill limitation will be insufficient to provide 6040
an adequate amount for the present and future requirements of 6041
the school district; that it is necessary to issue general 6042
obligation bonds of the school district for specified permanent 6043
improvements and to levy an additional tax in excess of the ten- 6044
mill limitation to pay the debt charges on the bonds and any 6045
anticipatory securities; and that the question of the bonds and 6046
taxes shall be submitted to the electors of the school district 6047
at a special election, which shall not be earlier than ninety 6048
days after certification of the resolution to the board of 6049
elections, and the date of which shall be consistent with 6050
section 3501.01 of the Revised Code. The resolution shall 6051
specify all of the following: 6052

(1) The purpose for which the school district income tax 6053

is to be imposed and the rate of the tax, which shall be the 6054
rate set forth in the tax commissioner's certification rounded 6055
to the nearest one-fourth of one per cent; 6056

(2) Whether the income that is to be subject to the tax is 6057
taxable income of individuals and estates as defined in 6058
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 6059
Code or taxable income of individuals as defined in division (E) 6060
(1) (b) of that section. The specification shall be the same as 6061
the specification in the resolution adopted and certified under 6062
division (A) of this section. 6063

(3) The number of years the tax will be levied, or that it 6064
will be levied for a continuing period of time; 6065

(4) The date on which the tax shall take effect, which 6066
shall be the first day of January of any year following the year 6067
in which the question is submitted; 6068

(5) The amount of the estimated average annual property 6069
tax levy, expressed in mills for each one dollar of taxable 6070
value and dollars for each one hundred thousand dollars of fair 6071
market value, as certified by the county auditor under division 6072
(A) of this section; 6073

(6) The amount the property tax is estimated to collect 6074
for each tax year it is levied, as certified by the county 6075
auditor's estimate of the average annual property tax rate 6076
required throughout the stated maturity of the bonds to pay debt 6077
charges on the bonds auditor under division (A) of this 6078
section. 6079

(C) A resolution adopted under division (B) of this 6080
section shall go into immediate effect upon its passage, and no 6081
publication of the resolution shall be necessary other than that 6082

provided for in the notice of election. Immediately after its 6083
adoption and at least ninety days prior to the election at which 6084
the question will appear on the ballot, the board of education 6085
shall certify a copy of the resolution, along with copies of the 6086
auditor's estimate and its resolution under division (A) of this 6087
section, to the board of elections of the proper county. The 6088
board of education shall make the arrangements for the 6089
submission of the question to the electors of the school 6090
district, and the election shall be conducted, canvassed, and 6091
certified in the same manner as regular elections in the 6092
district for the election of county officers. 6093

The resolution shall be put before the electors as one 6094
ballot question, with a majority vote indicating approval of the 6095
school district income tax, the bond issue, and the levy to pay 6096
debt charges on the bonds and any anticipatory securities. The 6097
board of elections shall publish the notice of the election in a 6098
newspaper of general circulation in the school district once a 6099
week for two consecutive weeks, or as provided in section 7.16 6100
of the Revised Code, prior to the election. If the board of 6101
elections operates and maintains a web site, it also shall post 6102
notice of the election on its web site for thirty days prior to 6103
the election. The notice of election shall state all of the 6104
following: 6105

- (1) The questions to be submitted to the electors; 6106
- (2) The rate of the school district income tax; 6107
- (3) The principal amount of the proposed bond issue; 6108
- (4) The permanent improvements for which the bonds are to 6109
be issued; 6110
- (5) The maximum number of years over which the principal 6111

of the bonds may be paid; 6112

(6) The estimated annual collections of the property tax, 6113
as certified by the county auditor; 6114

(7) The estimated additional average annual property tax 6115
rate to pay the debt charges on the bonds, as certified by the 6116
county auditor, and expressed in mills for each one dollar of 6117
taxable value and in dollars for each one hundred thousand 6118
dollars of fair market value; 6119

~~(7)~~ (8) The time and place of the special election. 6120

(D) The form of the ballot on a question submitted to the 6121
electors under this section shall be as follows: 6122

"Shall the school district be authorized to do 6123
both of the following: 6124

(1) Impose an annual income tax of (state the 6125
proposed rate of tax) on the school district income of 6126
individuals and of estates, for (state the number of 6127
years the tax would be levied, or that it would be levied for a 6128
continuing period of time), beginning (state the date 6129
the tax would first take effect), for the purpose of 6130
(state the purpose of the tax)? 6131

(2) Issue bonds for the purpose of in the 6132
principal amount of \$....., to be repaid annually over a 6133
maximum period of years, and levy a property tax outside 6134
the ten-mill limitation estimated by the county auditor to 6135
collect \$..... annually and to average over the bond repayment 6136
period mills for each one dollar \$1 of tax valuation 6137
taxable value, which amounts to \$..... ~~(rate expressed in~~ 6138
~~cents or dollars and cents, such as "36 cents" or "\$1.41")~~ for 6139
each ~~\$100~~ \$100,000 of tax valuation fair market value, to pay 6140

the annual debt charges on the bonds, and to pay debt charges on 6141
any notes issued in anticipation of those bonds? 6142

6143

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| | FOR THE INCOME TAX AND BOND ISSUE |
| | AGAINST THE INCOME TAX AND BOND ISSUE |

"

(E) If the question submitted to electors proposes a 6144
school district income tax only on the taxable income of 6145
individuals as defined in division (E) (1) (b) of section 5748.01 6146
of the Revised Code, the form of the ballot shall be modified by 6147
stating that the tax is to be levied on the "earned income of 6148
individuals residing in the school district" in lieu of the 6149
"school district income of individuals and of estates." 6150

(F) The board of elections promptly shall certify the 6151
results of the election to the tax commissioner and the county 6152
auditor of the county in which the school district is located. 6153
If a majority of the electors voting on the question vote in 6154
favor of it, the income tax and the applicable provisions of 6155
Chapter 5747. of the Revised Code shall take effect on the date 6156
specified in the resolution, and the board of education may 6157
proceed with issuance of the bonds and with the levy and 6158
collection of the property taxes to pay debt charges on the 6159
bonds, at the additional rate or any lesser rate in excess of 6160
the ten-mill limitation. Any securities issued by the board of 6161
education under this section are Chapter 133. securities, as 6162
that term is defined in section 133.01 of the Revised Code. 6163

(G) After approval of a question under this section, the 6164
board of education may anticipate a fraction of the proceeds of 6165

the school district income tax in accordance with section 6166
5748.05 of the Revised Code. Any anticipation notes under this 6167
division shall be issued as provided in section 133.24 of the 6168
Revised Code, shall have principal payments during each year 6169
after the year of their issuance over a period not to exceed 6170
five years, and may have a principal payment in the year of 6171
their issuance. 6172

(H) The question of repeal of a school district income tax 6173
levied for more than five years may be initiated and submitted 6174
in accordance with section 5748.04 of the Revised Code. 6175

(I) No board of education shall submit a question under 6176
this section to the electors of the school district more than 6177
twice in any calendar year. If a board submits the question 6178
twice in any calendar year, one of the elections on the question 6179
shall be held on the date of the general election. 6180

Sec. 5748.09. (A) The board of education of a city, local, 6181
or exempted village school district, at any time by a vote of 6182
two-thirds of all its members, may declare by resolution that it 6183
may be necessary for the school district to do all of the 6184
following: 6185

(1) Raise a specified amount of money for school district 6186
purposes by levying an annual tax on school district income; 6187

(2) Levy an additional property tax in excess of the ten- 6188
mill limitation for the purpose of providing for the necessary 6189
requirements of the district, stating in the resolution the 6190
amount of money to be raised each year for such purpose; 6191

(3) Submit the question of the school district income tax 6192
and property tax to the electors of the district at a special 6193
election. 6194

The resolution shall specify whether the income that is to
be subject to the tax is taxable income of individuals and
estates as defined in divisions (E) (1) (a) and (2) of section
5748.01 of the Revised Code or taxable income of individuals as
defined in division (E) (1) (b) of that section.

On adoption of the resolution, the board shall certify a
copy of it to the tax commissioner and the county auditor not
later than one hundred days prior to the date of the special
election at which the board intends to propose the income tax
and property tax. Not later than ten days after receipt of the
resolution, the tax commissioner, in the same manner as required
by division (A) of section 5748.02 of the Revised Code, shall
estimate the rates designated in divisions (A) (1) and (2) of
that section and certify them to the board. Not later than ten
days after receipt of the resolution, the county auditor, in the
same manner as required by section 5705.195 of the Revised Code,
shall make the calculation specified in that section and certify
it to the board.

(B) On receipt of the tax commissioner's and county
auditor's certifications prepared under division (A) of this
section, the board of education of the city, local, or exempted
village school district, by a vote of two-thirds of all its
members, may adopt a resolution declaring that the amount of
taxes that can be raised by all tax levies the district is
authorized to impose, when combined with state and federal
revenues, will be insufficient to provide an adequate amount for
the present and future requirements of the school district, and
that it is therefore necessary to levy, for a specified number
of years or for a continuing period of time, an annual tax for
school district purposes on school district income, and to levy,
for a specified number of years not exceeding ten or for a

continuing period of time, an additional property tax in excess 6226
of the ten-mill limitation for the purpose of providing for the 6227
necessary requirements of the district, and declaring that the 6228
question of the school district income tax and property tax 6229
shall be submitted to the electors of the school district at a 6230
special election, which shall not be earlier than ninety days 6231
after certification of the resolution to the board of elections, 6232
and the date of which shall be consistent with section 3501.01 6233
of the Revised Code. The resolution shall specify all of the 6234
following: 6235

(1) The purpose for which the school district income tax 6236
is to be imposed and the rate of the tax, which shall be the 6237
rate set forth in the tax commissioner's certification rounded 6238
to the nearest one-fourth of one per cent; 6239

(2) Whether the income that is to be subject to the tax is 6240
taxable income of individuals and estates as defined in 6241
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 6242
Code or taxable income of individuals as defined in division (E) 6243
(1) (b) of that section. The specification shall be the same as 6244
the specification in the resolution adopted and certified under 6245
division (A) of this section. 6246

(3) The number of years the school district income tax 6247
will be levied, or that it will be levied for a continuing 6248
period of time; 6249

(4) The date on which the school district income tax shall 6250
take effect, which shall be the first day of January of any year 6251
following the year in which the question is submitted; 6252

(5) The amount of money it is necessary to raise for the 6253
purpose of providing for the necessary requirements of the 6254

district for each year the property tax is to be imposed; 6255

(6) The number of years the property tax will be levied, 6256
or that it will be levied for a continuing period of time; 6257

(7) The tax list upon which the property tax shall be 6258
first levied, which may be the current year's tax list; 6259

(8) The amount of the average tax levy, expressed in 6260
dollars ~~and cents~~ for each one hundred thousand dollars of 6261
~~valuation~~ fair market value as well as in mills for each one 6262
dollar of ~~valuation~~ taxable value, estimated by the county 6263
auditor under division (A) of this section. 6264

(C) A resolution adopted under division (B) of this 6265
section shall go into immediate effect upon its passage, and no 6266
publication of the resolution shall be necessary other than that 6267
provided for in the notice of election. Immediately after its 6268
adoption and at least ninety days prior to the election at which 6269
the question will appear on the ballot, the board of education 6270
shall certify a copy of the resolution, along with copies of the 6271
county auditor's certification and the resolution under division 6272
(A) of this section, to the board of elections of the proper 6273
county. The board of education shall make the arrangements for 6274
the submission of the question to the electors of the school 6275
district, and the election shall be conducted, canvassed, and 6276
certified in the same manner as regular elections in the 6277
district for the election of county officers. 6278

The resolution shall be put before the electors as one 6279
ballot question, with a majority vote indicating approval of the 6280
school district income tax and the property tax. The board of 6281
elections shall publish the notice of the election in a 6282
newspaper of general circulation in the school district once a 6283

week for two consecutive weeks, or as provided in section 7.16 6284
of the Revised Code, prior to the election. If the board of 6285
elections operates and maintains a web site, also shall post 6286
notice of the election on its web site for thirty days prior to 6287
the election. The notice of election shall state all of the 6288
following: 6289

(1) The questions to be submitted to the electors as a 6290
single ballot question; 6291

(2) The rate of the school district income tax; 6292

(3) The number of years the school district income tax 6293
will be levied or that it will be levied for a continuing period 6294
of time; 6295

(4) The annual proceeds of the proposed property tax levy 6296
for the purpose of providing for the necessary requirements of 6297
the district; 6298

(5) The number of years during which the property tax levy 6299
shall be levied, or that it shall be levied for a continuing 6300
period of time; 6301

(6) The estimated average additional tax rate of the 6302
property tax, expressed in dollars ~~and cents~~ for each one 6303
hundred thousand dollars of ~~valuation~~ fair market value as well 6304
as in mills for each one dollar of ~~valuation~~ taxable value, 6305
outside the limitation imposed by Section 2 of Article XII, Ohio 6306
Constitution, as certified by the county auditor; 6307

(7) The time and place of the special election. 6308

(D) The form of the ballot on a question submitted to the 6309
electors under this section shall be as follows: 6310

"Shall the school district be authorized to do both 6311

of the following: 6312

(1) Impose an annual income tax of (state the 6313
proposed rate of tax) on the school district income of 6314
individuals and of estates, for (state the number of 6315
years the tax would be levied, or that it would be levied for a 6316
continuing period of time), beginning (state the date 6317
the tax would first take effect), for the purpose of 6318
(state the purpose of the tax)? 6319

(2) Impose a property tax levy outside of the ten-mill 6320
limitation for the purpose of providing for the necessary 6321
requirements of the district in the sum of \$...... 6322
(here insert annual amount the levy is to produce), estimated by 6323
the county auditor to average ~~(here insert~~ 6324
~~number of mills)~~ mills for each ~~one dollar~~ \$1 of ~~valuation~~ 6325
taxable value, which amounts to \$...... ~~(here insert~~ 6326
~~rate expressed in dollars and cents)~~ for each ~~one hundred~~ 6327
~~dollars~~ \$100,000 of ~~valuation~~ fair market value, for 6328
..... (state the number of years the tax is to be 6329
imposed or that it will be imposed for a continuing period of 6330
time), commencing in (first year the tax is to be 6331
levied), first due in calendar year (first calendar 6332
year in which the tax shall be due)? 6333

6334

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| | FOR THE INCOME TAX AND PROPERTY TAX |
| | AGAINST THE INCOME TAX AND PROPERTY TAX |

If the question submitted to electors proposes a school 6335
district income tax only on the taxable income of individuals as 6336

defined in division (E) (1) (b) of section 5748.01 of the Revised 6337
Code, the form of the ballot shall be modified by stating that 6338
the tax is to be levied on the "earned income of individuals 6339
residing in the school district" in lieu of the "school district 6340
income of individuals and of estates." 6341

(E) The board of elections promptly shall certify the 6342
results of the election to the tax commissioner and the county 6343
auditor of the county in which the school district is located. 6344
If a majority of the electors voting on the question vote in 6345
favor of it: 6346

(1) The income tax and the applicable provisions of 6347
Chapter 5747. of the Revised Code shall take effect on the date 6348
specified in the resolution. 6349

(2) The board of education of the school district may make 6350
the additional property tax levy necessary to raise the amount 6351
specified on the ballot for the purpose of providing for the 6352
necessary requirements of the district. The property tax levy 6353
shall be included in the next tax budget that is certified to 6354
the county budget commission. 6355

(F) (1) After approval of a question under this section, 6356
the board of education may anticipate a fraction of the proceeds 6357
of the school district income tax in accordance with section 6358
5748.05 of the Revised Code. Any anticipation notes under this 6359
division shall be issued as provided in section 133.24 of the 6360
Revised Code, shall have principal payments during each year 6361
after the year of their issuance over a period not to exceed 6362
five years, and may have a principal payment in the year of 6363
their issuance. 6364

(2) After the approval of a question under this section 6365

and prior to the time when the first tax collection from the 6366
property tax levy can be made, the board of education may 6367
anticipate a fraction of the proceeds of the levy and issue 6368
anticipation notes in an amount not exceeding the total 6369
estimated proceeds of the levy to be collected during the first 6370
year of the levy. Any anticipation notes under this division 6371
shall be issued as provided in section 133.24 of the Revised 6372
Code, shall have principal payments during each year after the 6373
year of their issuance over a period not to exceed five years, 6374
and may have a principal payment in the year of their issuance. 6375

(G) (1) The question of repeal of a school district income 6376
tax levied for more than five years may be initiated and 6377
submitted in accordance with section 5748.04 of the Revised 6378
Code. 6379

(2) A property tax levy for a continuing period of time 6380
may be reduced in the manner provided under section 5705.261 of 6381
the Revised Code. 6382

(H) No board of education shall submit a question under 6383
this section to the electors of the school district more than 6384
twice in any calendar year. If a board submits the question 6385
twice in any calendar year, one of the elections on the question 6386
shall be held on the date of the general election. 6387

(I) If the electors of the school district approve a 6388
question under this section, and if the last calendar year the 6389
school district income tax is in effect and the last calendar 6390
year of collection of the property tax are the same, the board 6391
of education of the school district may propose to submit under 6392
this section the combined question of a school district income 6393
tax to take effect upon the expiration of the existing income 6394
tax and a property tax to be first collected in the calendar 6395

year after the calendar year of last collection of the existing
property tax, and specify in the resolutions adopted under this
section that the proposed taxes would renew the existing taxes.
The form of the ballot on a question submitted to the electors
under division (I) of this section shall be as follows:

"Shall the school district be authorized to do
both of the following:

(1) Impose an annual income tax of (state the
proposed rate of tax) on the school district income of
individuals and of estates to renew an income tax expiring at
the end of (state the last year the existing income tax
may be levied) for (state the number of years the tax
would be levied, or that it would be levied for a continuing
period of time), beginning (state the date the tax would
first take effect), for the purpose of (state the
purpose of the tax)?

(2) Impose a property tax levy renewing an existing levy
outside of the ten-mill limitation for the purpose of providing
for the necessary requirements of the district in the sum of
\$..... (here insert annual amount the levy is to
produce), estimated by the county auditor to average
..... ~~(here insert number of mills)~~ mills for each
~~one dollar \$1 of valuation taxable value~~, which amounts to
\$..... ~~(here insert rate expressed in dollars and~~
~~cents)~~ for each ~~one hundred dollars \$100,000 of valuation fair~~
market value, for (state the number of years the
tax is to be imposed or that it will be imposed for a continuing
period of time), commencing in (first year the tax
is to be levied), first due in calendar year (first
calendar year in which the tax shall be due)?

6426

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|--|---|
| | FOR THE INCOME TAX AND PROPERTY TAX |
| | AGAINST THE INCOME TAX AND PROPERTY TAX |

"

If the question submitted to electors proposes a school district income tax only on the taxable income of individuals as defined in division (E) (1) (b) of section 5748.01 of the Revised Code, the form of the ballot shall be modified by stating that the tax is to be levied on the "earned income of individuals residing in the school district" in lieu of the "school district income of individuals and of estates."

The question of a renewal levy under this division shall not be placed on the ballot unless the question is submitted on a date on which a special election may be held under section 3501.01 of the Revised Code, except for the first Tuesday after the first Monday in February and August, during the last year the property tax levy to be renewed may be extended on the real and public utility property tax list and duplicate, or at any election held in the ensuing year.

(J) If the electors of the school district approve a question under this section, the board of education of the school district may propose to renew either or both of the existing taxes as individual ballot questions in accordance with section 5748.02 of the Revised Code for the school district income tax, or section 5705.194 of the Revised Code for the property tax.

Section 2. That existing sections 133.18, 306.32, 306.322, 345.01, 345.03, 345.04, 505.37, 505.48, 505.481, 511.27, 511.28, 511.34, 513.18, 755.181, 1545.041, 1545.21, 1711.30, 3311.50,

3318.01, 3318.06, 3318.061, 3318.062, 3318.063, 3318.361, 6452
3318.45, 3381.03, 3505.06, 4582.024, 4582.26, 5705.01, 5705.03, 6453
5705.192, 5705.195, 5705.196, 5705.197, 5705.199, 5705.21, 6454
5705.212, 5705.213, 5705.215, 5705.218, 5705.219, 5705.233, 6455
5705.25, 5705.251, 5705.261, 5705.55, 5748.01, 5748.02, 5748.03, 6456
5748.04, 5748.08, and 5748.09 of the Revised Code are hereby 6457
repealed. 6458

Section 3. This act applies to elections held on or after 6459
the one hundredth day after the effective date of this act. 6460

Section 4. The General Assembly, applying the principle 6461
stated in division (B) of section 1.52 of the Revised Code that 6462
amendments are to be harmonized if reasonably capable of 6463
simultaneous operation, finds that the following sections, 6464
presented in this act as composites of the sections as amended 6465
by the acts indicated, are the resulting versions of the 6466
sections in effect prior to the effective date of the sections 6467
as presented in this act: 6468

Section 133.18 of the Revised Code as amended by both Am. 6469
Sub. H.B. 48 of the 128th General Assembly and Am. Sub. H.B. 153 6470
of the 129th General Assembly. 6471

Section 5705.218 of the Revised Code as amended by both 6472
Am. Sub. H.B. 59 and Sub. H.B. 167 of the 130th General 6473
Assembly. 6474