

**As Introduced**

**132nd General Assembly**

**Regular Session**

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**H. B. No. 488**

**Representatives Hood, Becker**

**Cosponsors: Representatives Wiggam, Romanchuk, Ginter, Patmon, Brinkman, Seitz, DeVitis, Roegner, Henne, Butler, Merrin, Retherford, Keller, Zeltwanger, Young, Lipps, Brenner, Dean, LaTourette, Schaffer, Koehler, Riedel, Sprague, Faber, Vitale, Lang, Thompson**

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**A BILL**

To amend sections 133.18, 345.01, 345.03, 345.04, 1  
505.481, 511.27, 511.28, 511.34, 1545.041, 2  
1545.21, 3318.01, 3318.06, 3318.061, 3318.062, 3  
3318.063, 3318.361, 3318.45, 4582.024, 4582.26, 4  
5705.01, 5705.03, 5705.192, 5705.195, 5705.196, 5  
5705.197, 5705.199, 5705.21, 5705.213, 5705.215, 6  
5705.218, 5705.219, 5705.233, 5705.25, 5705.251, 7  
5705.261, 5705.55, 5748.01, 5748.02, 5748.03, 8  
5748.04, 5748.08, and 5748.09 of the Revised 9  
Code to modify the information conveyed in 10  
election notices and ballot language for 11  
property tax levies. 12

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

**Section 1.** That sections 133.18, 345.01, 345.03, 345.04, 13  
505.481, 511.27, 511.28, 511.34, 1545.041, 1545.21, 3318.01, 14  
3318.06, 3318.061, 3318.062, 3318.063, 3318.361, 3318.45, 15  
4582.024, 4582.26, 5705.01, 5705.03, 5705.192, 5705.195, 16  
5705.196, 5705.197, 5705.199, 5705.21, 5705.213, 5705.215, 17

5705.218, 5705.219, 5705.233, 5705.25, 5705.251, 5705.261,  
5705.55, 5748.01, 5748.02, 5748.03, 5748.04, 5748.08, and  
5748.09 of the Revised Code be amended to read as follows:

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

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

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

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

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

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

The estimated net average interest rate shall be  
determined by the taxing authority based on, among other  
factors, then existing market conditions, and may reflect  
adjustments for any anticipated direct payments expected to be  
received by the taxing authority from the government of the  
United States relating to the bonds and the effect of any  
federal tax credits anticipated to be available to owners of all  
or a portion of the bonds. The estimated net average rate of  
interest, and any statutory or charter limit on interest rates

that may then be in effect and that is subsequently amended, 47  
shall not be a limitation on the actual interest rate or rates 48  
on the securities when issued. 49

(C) (1) The taxing authority shall certify a copy of the 50  
legislation passed under division (B) of this section to the 51  
county auditor. The county auditor shall promptly calculate and 52  
advise and, not later than ninety days before the election, 53  
confirm that advice by certification to, the taxing authority 54  
the estimated average annual property tax levy, expressed in 55  
~~cents or dollars and cents~~ for each one hundred thousand dollars 56  
of ~~tax valuation~~ fair market value and in mills for each one 57  
dollar of ~~tax valuation~~ taxable value, that the county auditor 58  
estimates to be required throughout the stated maturity of the 59  
bonds to pay the debt charges on the bonds. In calculating the 60  
estimated average annual property tax levy for this purpose, the 61  
county auditor shall assume that the bonds are issued in one 62  
series bearing interest and maturing in substantially equal 63  
principal amounts in each year over the maximum number of years 64  
over which the principal of the bonds may be paid as stated in 65  
that legislation, and that the amount of the tax valuation of 66  
the subdivision for the current year remains the same throughout 67  
the maturity of the bonds, except as otherwise provided in 68  
division (C) (2) of this section. If the tax valuation for the 69  
current year is not determined, the county auditor shall base 70  
the calculation on the estimated amount of the tax valuation 71  
submitted by the county auditor to the county budget commission. 72  
If the subdivision is located in more than one county, the 73  
county auditor shall obtain the assistance of the county 74  
auditors of the other counties, and those county auditors shall 75  
provide assistance, in establishing the tax valuation of the 76  
subdivision for purposes of certifying the estimated average 77

annual property tax levy. 78

(2) When considering the tangible personal property 79  
component of the tax valuation of the subdivision, the county 80  
auditor shall take into account the assessment percentages 81  
prescribed in section 5711.22 of the Revised Code. The tax 82  
commissioner may issue rules, orders, or instructions directing 83  
how the assessment percentages must be utilized. 84

(D) After receiving the county auditor's advice under 85  
division (C) of this section, the taxing authority by 86  
legislation may determine to proceed with submitting the 87  
question of the issue of securities, and shall, not later than 88  
the ninetieth day before the day of the election, file the 89  
following with the board of elections: 90

(1) Copies of the legislation provided for in divisions 91  
(B) and (D) of this section; 92

(2) The amount of the estimated average annual property 93  
tax levy, expressed in ~~cents or dollars and cents~~ for each one 94  
hundred thousand dollars of ~~tax valuation~~ fair market value and 95  
in mills for each one dollar of ~~tax valuation~~ taxable value, as 96  
estimated and certified to the taxing authority by the county 97  
auditor. 98

(E) (1) The board of elections shall prepare the ballots 99  
and make other necessary arrangements for the submission of the 100  
question to the electors of the subdivision. If the subdivision 101  
is located in more than one county, the board shall inform the 102  
boards of elections of the other counties of the filings with 103  
it, and those other boards shall if appropriate make the other 104  
necessary arrangements for the election in their counties. The 105  
election shall be conducted, canvassed, and certified in the 106

manner provided in Title XXXV of the Revised Code. 107

(2) The election shall be held at the regular places for 108  
voting in the subdivision. If the electors of only a part of a 109  
precinct are qualified to vote at the election the board of 110  
elections may assign the electors in that part to an adjoining 111  
precinct, including an adjoining precinct in another county if 112  
the board of elections of the other county consents to and 113  
approves the assignment. Each elector so assigned shall be 114  
notified of that fact prior to the election by notice mailed by 115  
the board of elections, in such manner as it determines, prior 116  
to the election. 117

(3) The board of elections shall publish a notice of the 118  
election once in a newspaper of general circulation in the 119  
subdivision, no later than ten days prior to the election. The 120  
notice shall state all of the following: 121

(a) The principal amount of the proposed bond issue; 122

(b) The stated purpose for which the bonds are to be 123  
issued; 124

(c) The maximum number of years over which the principal 125  
of the bonds may be paid; 126

(d) The estimated additional average annual property tax 127  
levy, expressed in ~~cents or dollars and cents~~ for each one 128  
hundred thousand dollars of ~~tax valuation~~ fair market value and 129  
in mills for each one dollar of ~~tax valuation~~ taxable value, to 130  
be levied outside the tax limitation, as estimated and certified 131  
to the taxing authority by the county auditor; 132

(e) The first calendar year in which the tax is expected 133  
to be due. 134

(F) (1) The form of the ballot to be used at the election 135  
shall be substantially either of the following, as applicable: 136

(a) "Shall bonds be issued by the ..... (name of 137  
subdivision) for the purpose of ..... (purpose of the bond 138  
issue) in the principal amount of ..... (principal amount 139  
of the bond issue), to be repaid annually over a maximum period 140  
of ..... (the maximum number of years over which the 141  
principal of the bonds may be paid) years, and an annual levy of 142  
property taxes be made outside the ..... (as applicable, 143  
"ten-mill" or "...charter tax") limitation, estimated by the 144  
county auditor to average over the repayment period of the bond 145  
issue ..... ~~(number of mills)~~ mills for each ~~one dollar~~ \$1 146  
~~of tax valuation~~ taxable value, which amounts to \$. .... 147  
~~(rate expressed in cents or dollars and cents, such as "36-~~ 148  
~~cents" or "\$1.41")~~ for each ~~one hundred dollars~~ \$100,000 of ~~tax-~~ 149  
~~valuation~~ fair market value, commencing in ..... (first 150  
year the tax will be levied), first due in calendar 151  
year ..... (first calendar year in which the tax shall be 152  
due), to pay the annual debt charges on the bonds, and to pay 153  
debt charges on any notes issued in anticipation of those bonds? 154

For the bond issue
Against the bond issue

"

(b) In the case of an election held pursuant to 159  
legislation adopted under section 3375.43 or 3375.431 of the 160  
Revised Code: 161

"Shall bonds be issued for ..... (name of library) 162  
for the purpose of ..... (purpose of the bond issue), in 163

the principal amount of ..... (amount of the bond issue) by 164  
..... (the name of the subdivision that is to issue the 165  
bonds and levy the tax) as the issuer of the bonds, to be repaid 166  
annually over a maximum period of ..... (the maximum number 167  
of years over which the principal of the bonds may be paid) 168  
years, and an annual levy of property taxes be made outside the 169  
ten-mill limitation, estimated by the county auditor to average 170  
over the repayment period of the bond issue ..... ~~(number~~ 171  
~~of mills)~~ mills for each ~~one dollar~~ \$1 of tax valuation taxable 172  
value, which amounts to \$.~~..... (rate expressed in cents or~~ 173  
~~dollars and cents, such as "36 cents" or "\$1.41")~~ for each ~~one~~ 174  
~~hundred dollars~~ \$100,000 of tax valuation fair market value, 175  
commencing in ..... (first year the tax will be levied), 176  
first due in calendar year ..... (first calendar year in 177  
which the tax shall be due), to pay the annual debt charges on 178  
the bonds, and to pay debt charges on any notes issued in 179  
anticipation of those bonds? 180

For the bond issue
Against the bond issue

" 184

(2) The purpose for which the bonds are to be issued shall 185  
be printed in the space indicated, in boldface type. 186

(G) The board of elections shall promptly certify the 187  
results of the election to the tax commissioner, the county 188  
auditor of each county in which any part of the subdivision is 189  
located, and the fiscal officer of the subdivision. The 190  
election, including the proceedings for and result of the 191  
election, is incontestable other than in a contest filed under 192  
section 3515.09 of the Revised Code in which the plaintiff 193

prevails. 194

(H) If a majority of the electors voting upon the question 195  
vote for it, the taxing authority of the subdivision may proceed 196  
under sections 133.21 to 133.33 of the Revised Code with the 197  
issuance of the securities and with the levy and collection of a 198  
property tax outside the tax limitation during the period the 199  
securities are outstanding sufficient in amount to pay the debt 200  
charges on the securities, including debt charges on any 201  
anticipatory securities required to be paid from that tax. If 202  
legislation passed under section 133.22 or 133.23 of the Revised 203  
Code authorizing those securities is filed with the county 204  
auditor on or before the last day of November, the amount of the 205  
voted property tax levy required to pay debt charges or 206  
estimated debt charges on the securities payable in the 207  
following year shall if requested by the taxing authority be 208  
included in the taxes levied for collection in the following 209  
year under section 319.30 of the Revised Code. 210

(I) (1) If, before any securities authorized at an election 211  
under this section are issued, the net indebtedness of the 212  
subdivision exceeds that applicable to that subdivision or those 213  
securities, then and so long as that is the case none of the 214  
securities may be issued. 215

(2) No securities authorized at an election under this 216  
section may be initially issued after the first day of the sixth 217  
January following the election, but this period of limitation 218  
shall not run for any time during which any part of the 219  
permanent improvement for which the securities have been 220  
authorized, or the issuing or validity of any part of the 221  
securities issued or to be issued, or the related proceedings, 222  
is involved or questioned before a court or a commission or 223



other tribunal, administrative agency, or board. 224

(3) Securities representing a portion of the amount 225  
authorized at an election that are issued within the applicable 226  
limitation on net indebtedness are valid and in no manner 227  
affected by the fact that the balance of the securities 228  
authorized cannot be issued by reason of the net indebtedness 229  
limitation or lapse of time. 230

(4) Nothing in this division (I) shall be interpreted or 231  
applied to prevent the issuance of securities in an amount to 232  
fund or refund anticipatory securities lawfully issued. 233

(5) The limitations of divisions (I) (1) and (2) of this 234  
section do not apply to any securities authorized at an election 235  
under this section if at least ten per cent of the principal 236  
amount of the securities, including anticipatory securities, 237  
authorized has theretofore been issued, or if the securities are 238  
to be issued for the purpose of participating in any federally 239  
or state-assisted program. 240

(6) The certificate of the fiscal officer of the 241  
subdivision is conclusive proof of the facts referred to in this 242  
division. 243

(J) As used in this section, "fair market value" has the 244  
same meaning as in section 5705.01 of the Revised Code. 245

**Sec. 345.01.** ~~The~~ (A) As used in this chapter, "fair market 246  
value" has the same meaning as in section 5705.01 of the Revised 247  
Code. 248

(B) The taxing authority of any municipal corporation, 249  
township, or county, at any time not less than one hundred days 250  
prior to a general election in any year, by a vote of two-thirds 251  
of all members of the taxing authority, may, and upon 252

presentation to the clerk or fiscal officer, as the case may be, 253  
of the taxing authority of a petition signed by not less than 254  
two per cent of the electors of the political subdivision, as 255  
shown at the preceding general election held in the subdivision, 256  
shall, declare by resolution that the amount of taxes which may 257  
be raised within the ten-mill limitation will be insufficient to 258  
provide an adequate amount for the necessary requirements of the 259  
subdivision, and that it is necessary to levy taxes in excess of 260  
the limitation for either or both of the following purposes: 261

~~(A)~~ (1) For purchasing a site, and for erecting, 262  
equipping, and furnishing, or for establishing a memorial to 263  
commemorate the services of all members and veterans of the 264  
armed forces of the United States; 265

~~(B)~~ (2) For the operation and maintenance of a memorial, 266  
and for the functions related to it. 267

The resolution shall be confined to the purposes set forth 268  
in this section, and shall specify the amount of increase in 269  
rate which it is necessary to levy, expressed both in mills for 270  
each one dollar of taxable value and in dollars for each one 271  
hundred thousand dollars of fair market value, the purpose of 272  
the rate increase, and the number of years during which the 273  
increase shall be in effect. The increase may include a levy 274  
upon the tax duplicate of the current year. The number of years 275  
shall be any number not exceeding ten. The question of an 276  
increase in tax rate under divisions ~~(A)~~ (B) (1) and ~~(B)~~ (2) of 277  
this section may be submitted to the electors on one ballot. 278

The total tax for the purposes included in this section 279  
shall not, in any year, exceed one mill of each dollar of 280  
~~valuation~~ taxable value. 281

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

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

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 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) 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  
year in which the tax shall be due)."

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

**Sec. 505.481.** (A) If a township police district does not  
include all the unincorporated territory of the township, the  
remaining unincorporated territory of the township may be added  
to the district by a resolution adopted by a unanimous vote of  
the board of township trustees to place the issue of expansion  
of the district on the ballot for the electors of the entire  
unincorporated territory of the township. The resolution shall  
state whether the proposed township police district initially  
will hire personnel as provided in section 505.49 of the Revised  
Code or contract for the provision of police protection services  
or additional police protection services as provided in section  
505.43 or 505.50 of the Revised Code.

The ballot measure shall provide for the addition into a  
new district of all the unincorporated territory of the township  
not already included in the township police district and for the  
levy of any tax then imposed by the district throughout the  
unincorporated territory of the township. The measure shall  
state the rate of the tax, if any, to be imposed in the district  
resulting from approval of the measure, which need not be the  
same rate of any tax imposed by the existing district, and the  
last year in which the tax will be levied or that it will be  
levied for a continuous period of time.

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

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

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

If a tax is imposed in the existing township police  
district, the question shall be modified by adding, at the end  
of the question, the following: ", and shall a property tax be  
levied in the new township police district, replacing the tax in  
the existing township police district, at a rate not  
exceeding ..... mills ~~per dollar for each \$1~~ of taxable  
~~valuation value~~, which amounts to \$.~~..... (rate expressed in~~

~~dollars and cents per one thousand dollars in taxable valuation)~~ 371  
for each \$100,000 of fair market value, for ..... (number of 372  
years the tax will be levied, or "a continuing period of 373  
time")." 374

If the measure is not approved by a majority of the 375  
electors voting on it, the township police district shall 376  
continue to occupy its existing territory until altered as 377  
provided in this section or section 505.48 of the Revised Code, 378  
and any existing tax imposed under section 505.51 of the Revised 379  
Code shall remain in effect in the existing district at the 380  
existing rate and for as long as provided in the resolution 381  
under the authority of which the tax is levied. 382

As used in this section, "fair market value" has the same 383  
meaning as in section 5705.01 of the Revised Code. 384

**Sec. 511.27.** (A) To defray the expenses of the township 385  
park district and for purchasing, appropriating, operating, 386  
maintaining, and improving lands for parks or recreational 387  
purposes, the board of park commissioners may levy a sufficient 388  
tax within the ten-mill limitation, not to exceed one mill on 389  
each dollar of ~~valuation-taxable value~~ on all real and personal 390  
property within the township, and on all real and personal 391  
property within any municipal corporation that is within the 392  
township, that was within the township at the time that the park 393  
district was established, or the boundaries of which are 394  
coterminous with or include the township. The levy shall be over 395  
and above all other taxes and limitations on such property 396  
authorized by law. 397

(B) Except as otherwise provided in division (C) of this 398  
section, the board of park commissioners, not less than ninety 399  
days before the day of the election, may declare by resolution 400

that the amount of taxes that may be raised within the ten-mill  
limitation will be insufficient to provide an adequate amount  
for the necessary requirements of the district and that it is  
necessary to levy a tax in excess of that limitation for the use  
of the district. The resolution shall specify the purpose for  
which the taxes shall be used, the annual rate proposed, and the  
number of consecutive years the levy will be in effect. Upon the  
adoption of the resolution, the question of levying the taxes  
shall be submitted to the electors of the township and the  
electors of any municipal corporation that is within the  
township, that was within the township at the time that the park  
district was established, or the boundaries of which are  
coterminous with or include the township, at a special election  
to be held on whichever of the following occurs first:

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

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

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

(C) In any township park district that contains only

unincorporated territory, if the township board of park 431  
commissioners is appointed by the board of township trustees, 432  
before a tax can be levied and certified to the county auditor 433  
pursuant to section 5705.34 of the Revised Code or before a 434  
resolution for a tax levy can be certified to the board of 435  
elections pursuant to section 511.28 of the Revised Code, the 436  
board of park commissioners shall receive approval for its levy 437  
request from the board of township trustees. The board of park 438  
commissioners shall adopt a resolution requesting the board of 439  
township trustees to approve the levy request, stating the 440  
annual rate of the proposed levy and the reason for the levy 441  
request. On receiving this request, the board of township 442  
trustees shall vote on whether to approve the request and, if a 443  
majority votes to approve it, shall issue a resolution approving 444  
the levy at the requested rate. 445

**Sec. 511.28.** A copy of any resolution for a tax levy 446  
adopted by the township board of park commissioners as provided 447  
in section 511.27 of the Revised Code shall be certified by the 448  
clerk of the board of park commissioners to the board of 449  
elections of the proper county, together with a certified copy 450  
of the resolution approving the levy, passed by the board of 451  
township trustees if such a resolution is required by division 452  
(C) of section 511.27 of the Revised Code, not less than ninety 453  
days before a general or primary election in any year. The board 454  
of elections shall submit the proposal to the electors as 455  
provided in section 511.27 of the Revised Code at the succeeding 456  
general or primary election. A resolution to renew an existing 457  
levy may not be placed on the ballot unless the question is 458  
submitted at the general election held during the last year the 459  
tax to be renewed may be extended on the real and public utility 460  
property tax list and duplicate, or at any election held in the 461



ensuing year. The board of park commissioners shall cause notice  
that the vote will be taken to be published once a week for two  
consecutive weeks prior to the election in a newspaper of  
general circulation, or as provided in section 7.16 of the  
Revised Code, in the county within which the park district is  
located. Additionally, if the board of elections operates and  
maintains a web site, the board of elections shall post that  
notice on its web site for thirty days prior to the election.  
The notice shall state ~~the purpose of the proposed levy, the~~  
~~annual rate proposed expressed in dollars and cents for each one~~  
~~hundred dollars of valuation as well as in mills for each one~~  
~~dollar of valuation, the number of consecutive years during~~  
~~which the levy shall be in effect, and the time and place of the~~  
election all applicable information required under divisions (A)  
(1) to (9) of section 5705.25 of the Revised Code.

The form of the ballots cast at the election shall be: "An  
additional tax for the benefit of (name of township park  
district) ..... for the purpose of (purpose stated in the  
order of the board) ..... 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 (number of years the levy is to  
run) .....

FOR THE TAX LEVY
AGAINST THE TAX LEVY

"

If the levy submitted is a proposal to renew, increase, or  
decrease an existing levy, the form of the ballot specified in

this section ~~may be changed by substituting for the words "An~~ 492  
~~additional" at the beginning of the form, the words "A renewal~~ 493  
~~of a" in the case of a proposal to renew an existing levy in the~~ 494  
~~same amount; the words "A renewal of ..... mills and an~~ 495  
~~increase of ..... mills to constitute a" in the case of an~~ 496  
~~increase; or the words "A renewal of part of an existing levy,~~ 497  
~~being a reduction of ..... mills, to constitute a" in the~~ 498  
~~case of a decrease in the rate of the existing levy shall be the~~ 499  
applicable form specified in division (B) (2) of section 5705.25 500  
of the Revised Code. 501

If the tax is to be placed on the current tax list, the 502  
form of the ballot shall be modified by adding, after the 503  
statement of the number of years the levy is to run, the phrase 504  
", commencing in ..... (first year the tax is to be 505  
levied), first due in calendar year ..... (first calendar 506  
year in which the tax shall be due)." 507

The question covered by the order shall be submitted as a 508  
separate proposition, but may be printed on the same ballot with 509  
any other proposition submitted at the same election, other than 510  
the election of officers. More than one such question may be 511  
submitted at the same election. 512

As used in this section, "fair market value" has the same 513  
meaning as in section 5705.01 of the Revised Code. 514

**Sec. 511.34.** In townships composed of islands, and on one 515  
of which islands lands have been conveyed in trust for the 516  
benefit of the inhabitants of the island for use as a park, and 517  
a board of park trustees has been provided for the control of 518  
the park, the board of township trustees may create a tax 519  
district of the island to raise funds by taxation as provided 520  
under divisions (A) and (B) of this section. 521

(A) For the care and maintenance of parks on the island, 522  
the board of township trustees annually may levy a tax, not to 523  
exceed one mill, upon all the taxable property in the district. 524  
The tax shall be in addition to all other levies authorized by 525  
law, and subject to no limitation on tax rates except as 526  
provided in this division. 527

The proceeds of the tax levy shall be expended by the 528  
board of township trustees for the purpose of the care and 529  
maintenance of the parks, and shall be paid out of the township 530  
treasury upon the orders of the board of park trustees. 531

(B) For the purpose of acquiring additional land for use 532  
as a park, the board of township trustees may levy a tax in 533  
excess of the ten-mill limitation on all taxable property in the 534  
district. The tax shall be proposed by resolution adopted by 535  
two-thirds of the members of the board of township trustees. The 536  
resolution shall specify the purpose and rate of the tax and the 537  
number of years the tax will be levied, which shall not exceed 538  
five years, and which may include a levy on the current tax list 539  
and duplicate. The resolution shall go into immediate effect 540  
upon its passage, and no publication of the resolution is 541  
necessary other than that provided for in the notice of 542  
election. The board of township trustees shall certify a copy of 543  
the resolution to the proper board of elections not later than 544  
ninety days before the primary or general election in the 545  
township, and the board of elections shall submit the question 546  
of the tax to the voters of the district at the succeeding 547  
primary or general election. The board of elections shall make 548  
the necessary arrangements for the submission of the question to 549  
the electors of the district, and the election shall be 550  
conducted, canvassed, and certified in the same manner as 551  
regular elections in the township for the election of officers. 552

Notice of the election shall be published in a newspaper of 553  
general circulation in the township once a week for two 554  
consecutive weeks, or as provided in section 7.16 of the Revised 555  
Code prior to the election. If the board of elections operates 556  
and maintains a web site, notice of the election also shall be 557  
posted on that web site for thirty days prior to the election. 558  
The notice shall state the purpose of the tax, the proposed rate 559  
of the tax expressed in dollars ~~and cents~~ for each one hundred 560  
thousand dollars of ~~valuation~~ fair market value and mills for 561  
each one dollar of ~~valuation~~ taxable value, the number of years 562  
the tax will be in effect, the first year the tax will be 563  
levied, and the time and place of the election. 564

The form of the ballots cast at an election held under 565  
this division shall be as follows: 566

"An additional tax for the benefit of ..... (name of 567  
the township) for the purpose of acquiring additional park land 568  
at a rate of ..... mills for each ~~one dollar~~ \$1 of ~~valuation~~ 569  
taxable value, which amounts to \$...... ~~(rate expressed in~~ 570  
~~dollars and cents)~~ for each ~~one hundred dollars~~ \$100,000 of 571  
~~valuation~~ fair market value, for ..... (number of years the 572  
levy is to run) beginning in ..... (first year the tax 573  
will be levied). 574

FOR THE TAX LEVY
AGAINST THE TAX LEVY

"

The question shall be submitted as a separate proposition 579  
but may be printed on the same ballot with any other proposition 580  
submitted at the same election other than the election of 581

officers. More than one such question may be submitted at the 582  
same election. 583

If the levy is approved by a majority of electors voting 584  
on the question, the board of elections shall certify the result 585  
of the election to the tax commissioner. In the first year of 586  
the levy, the tax shall be extended on the tax lists after the 587  
February settlement following the election. If the tax is to be 588  
placed on the tax lists of the current year as specified in the 589  
resolution, the board of elections shall certify the result of 590  
the election immediately after the canvass to the board of 591  
township trustees, which shall forthwith make the necessary levy 592  
and certify the levy to the county auditor, who shall extend the 593  
levy on the tax lists for collection. After the first year of 594  
the levy, the levy shall be included in the annual tax budget 595  
that is certified to the county budget commission. 596

As used in this section, "fair market value" has the same 597  
meaning as in section 5705.01 of the Revised Code. 598

**Sec. 1545.041.** (A) Any township park district created 599  
pursuant to section 511.18 of the Revised Code that includes 600  
park land located outside the township in which the park 601  
district was established may be converted under the procedures 602  
provided in this section into a park district to be operated and 603  
maintained as provided for in this chapter, provided that there 604  
is no existing park district created under section 1545.04 of 605  
the Revised Code in the county in which the township park 606  
district is located. The proposed park district shall include 607  
within its boundary all townships and municipal corporations in 608  
which lands owned by the township park district seeking 609  
conversion are located, and may include any other townships and 610  
municipal corporations in the county in which the township park 611

district is located. 612

(B) Conversion of a township park district into a park 613  
district operated and maintained under this chapter shall be 614  
initiated by a resolution adopted by the board of park 615  
commissioners of the park district. Any resolution initiating a 616  
conversion shall include the following: 617

(1) The name of the township park district seeking 618  
conversion; 619

(2) The name of the proposed park district; 620

(3) An accurate description of the territory to be 621  
included in the proposed district; 622

(4) An accurate map or plat of the proposed park district. 623  
The resolution may also include a proposed tax levy for the 624  
operation and maintenance of the proposed park district. If such 625  
a tax levy is proposed, the resolution shall specify the annual 626  
rate of the tax, expressed in dollars ~~and cents~~ for each one 627  
hundred thousand dollars of ~~valuation~~ fair market value and in 628  
mills for each dollar of ~~valuation~~ taxable value, and shall 629  
specify the number of consecutive years the levy will be in 630  
effect. The annual rate of such a tax may not be higher than the 631  
total combined millage of all levies then in effect for the 632  
benefit of the township park district named in the resolution. 633

(C) Upon adoption of the resolution provided for in 634  
division (B) of this section, the board of park commissioners of 635  
the township park district seeking conversion under this section 636  
shall certify the resolution to the board of elections of the 637  
county in which the park district is located no later than four 638  
p.m. of the seventy-fifth day before the day of the election at 639  
which the question will be voted upon. Upon certification of the 640

resolution to the board, the board of elections shall make the 641  
necessary arrangements to submit the question of conversion of 642  
the township park into a park district operated and maintained 643  
under Chapter 1545. of the Revised Code, to the electors 644  
qualified to vote at the next primary or general election who 645  
reside in the territory of the proposed park district. The 646  
question shall provide for a tax levy if such a levy is 647  
specified in the resolution. 648

(D) The ballot submitted to the electors as provided in 649  
division (C) of this section shall contain the following 650  
language: 651

"Shall the ..... (name of the township park 652  
district seeking conversion) be converted into a park district 653  
to be operated and maintained under Chapter 1545. of the Revised 654  
Code under the name of ..... (name of proposed park 655  
district), which park district shall include the following 656  
townships and municipal corporations: 657

(Name townships and municipal corporations) 658

Approval of the proposed conversion will result in the 659  
termination of all existing tax levies voted for the benefit 660  
of ..... (name of the township park district sought to 661  
be converted) and in the levy of a new tax for the operation and 662  
maintenance of ..... (name of proposed park district) 663  
at a rate not exceeding ..... ~~(number of mills)~~ mills for 664  
each ~~one dollar~~ \$1 of valuation taxable value, which ~~is amounts~~ 665  
~~to \$..... (rate expressed in dollars and cents)~~ for each ~~one~~ 666  
~~hundred dollars~~ \$100,000 of valuation fair market value, 667  
for ..... (number of years the millage is to be imposed) years, 668  
commencing on the ..... (year) tax duplicate. 669

For the proposed conversion
Against the proposed conversion

"

(E) If the proposed conversion is approved by at least a majority of the electors voting on the proposal, the township park district that seeks conversion shall become a park district subject to Chapter 1545. of the Revised Code effective the first day of January following approval by the voters. The park district shall have the name specified in the resolution, and effective the first day of January following approval by the voters, the following shall occur:

(1) The indebtedness of the former township park district shall be assumed by the new park district;

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

(3) The members of the board of park commissioners of the former township park district shall be the members ~~of the~~ members of the board of park commissioners of the new park district, with all the same powers and duties as if appointed under section 1545.05 of the Revised Code. The term of each such



commissioner shall expire on the first day of January of the 699  
year following the year in which his term would have expired 700  
under section 511.19 of the Revised Code. Thereafter, 701  
commissioners shall be appointed pursuant to section 1545.05 of 702  
the Revised Code. 703

(F) As used in this section, "fair market value" has the 704  
same meaning as in section 5705.01 of the Revised Code. 705

**Sec. 1545.21.** The board of park commissioners, by 706  
resolution, may submit to the electors of the park district the 707  
question of levying taxes for the use of the district. The 708  
resolution shall declare the necessity of levying such taxes, 709  
shall specify the purpose for which such taxes shall be used, 710  
the annual rate proposed, and the number of consecutive years 711  
the rate shall be levied. Such resolution shall be forthwith 712  
certified to the board of elections in each county in which any 713  
part of such district is located, not later than the ninetieth 714  
day before the day of the election, and the question of the levy 715  
of taxes as provided in such resolution shall be submitted to 716  
the electors of the district at a special election to be held on 717  
whichever of the following occurs first: 718

(A) The day of the next general election; 719

(B) The first Tuesday after the first Monday in May in any 720  
calendar year, except that if a presidential primary election is 721  
held in that calendar year, then the day of that election. ~~The~~ 722

The ballot shall set forth the purpose for which the taxes 723  
shall be levied, the annual rate of levy, and the number of 724  
years of such levy. If the tax is to be placed on the current 725  
tax list, the form of the ballot shall state that the tax will 726  
be levied in the current tax year and shall indicate the first 727

calendar year the tax will be due. If the resolution of the 728  
board of park commissioners provides that an existing levy will 729  
be canceled upon the passage of the new levy, the ballot may 730  
include a statement that: "an existing levy of ... mills 731  
(stating the original levy millage) for each \$1 of taxable 732  
value, having ... years remaining, will be canceled and replaced 733  
upon the passage of this levy." In such case, the ballot may 734  
refer to the new levy as a "replacement levy" if the new millage 735  
does not exceed the original millage of the levy being canceled 736  
or as a "replacement and additional levy" if the new millage 737  
exceeds the original millage of the levy being canceled. If a 738  
majority of the electors voting upon the question of such levy 739  
vote in favor thereof, such taxes shall be levied and shall be 740  
in addition to the taxes authorized by section 1545.20 of the 741  
Revised Code, and all other taxes authorized by law. The rate 742  
submitted to the electors at any one time shall not exceed two 743  
mills annually upon each dollar of ~~valuation~~ taxable value 744  
unless the purpose of the levy includes providing operating 745  
revenues for one of Ohio's major metropolitan zoos, as defined 746  
in section 4503.74 of the Revised Code, in which case the rate 747  
shall not exceed three mills annually upon each dollar of 748  
~~valuation~~ taxable value. When a tax levy has been authorized as 749  
provided in this section or in section 1545.041 of the Revised 750  
Code, the board of park commissioners may issue bonds pursuant 751  
to section 133.24 of the Revised Code in anticipation of the 752  
collection of such levy, provided that such bonds shall be 753  
issued only for the purpose of acquiring and improving lands. 754  
Such levy, when collected, shall be applied in payment of the 755  
bonds so issued and the interest thereon. The amount of bonds so 756  
issued and outstanding at any time shall not exceed one per cent 757  
of the total ~~tax valuation~~ taxable value in such district. Such 758  
bonds shall bear interest at a rate not to exceed the rate 759

determined as provided in section 9.95 of the Revised Code. 760

**Sec. 3318.01.** As used in sections 3318.01 to 3318.20 of 761  
the Revised Code: 762

(A) "Ohio facilities construction commission" means the 763  
commission created pursuant to section 123.20 of the Revised 764  
Code. 765

(B) "Classroom facilities" means rooms in which pupils 766  
regularly assemble in public school buildings to receive 767  
instruction and education and such facilities and building 768  
improvements for the operation and use of such rooms as may be 769  
needed in order to provide a complete educational program, and 770  
may include space within which a child care facility or a 771  
community resource center is housed. "Classroom facilities" 772  
includes any space necessary for the operation of a vocational 773  
education program for secondary students in any school district 774  
that operates such a program. 775

(C) "Project" means a project to construct or acquire 776  
classroom facilities, or to reconstruct or make additions to 777  
existing classroom facilities, to be used for housing the 778  
applicable school district and its functions. 779

(D) "School district" means a local, exempted village, or 780  
city school district as such districts are defined in Chapter 781  
3311. of the Revised Code, acting as an agency of state 782  
government, performing essential governmental functions of state 783  
government pursuant to sections 3318.01 to 3318.20 of the 784  
Revised Code. 785

For purposes of assistance provided under sections 3318.40 786  
to 3318.45 of the Revised Code, the term "school district" as 787  
used in this section and in divisions (A), (C), and (D) of 788

section 3318.03 and in sections 3318.031, 3318.042, 3318.07, 789  
3318.08, 3318.083, 3318.084, 3318.085, 3318.086, 3318.10, 790  
3318.11, 3318.12, 3318.13, 3318.14, 3318.15, 3318.16, and 791  
3318.20 of the Revised Code means a joint vocational school 792  
district established pursuant to section 3311.18 of the Revised 793  
Code. 794

(E) "School district board" means the board of education 795  
of a school district. 796

(F) "Net bonded indebtedness" means the difference between 797  
the sum of the par value of all outstanding and unpaid bonds and 798  
notes which a school district board is obligated to pay and any 799  
amounts the school district is obligated to pay under lease- 800  
purchase agreements entered into under section 3313.375 of the 801  
Revised Code, and the amount held in the sinking fund and other 802  
indebtedness retirement funds for their redemption. Notes issued 803  
for school buses in accordance with section 3327.08 of the 804  
Revised Code, notes issued in anticipation of the collection of 805  
current revenues, and bonds issued to pay final judgments shall 806  
not be considered in calculating the net bonded indebtedness. 807

"Net bonded indebtedness" does not include indebtedness 808  
arising from the acquisition of land to provide a site for 809  
classroom facilities constructed, acquired, or added to pursuant 810  
to sections 3318.01 to 3318.20 of the Revised Code or the par 811  
value of bonds that have been authorized by the electors and the 812  
proceeds of which will be used by the district to provide any 813  
part of its portion of the basic project cost. 814

(G) "Board of elections" means the board of elections of 815  
the county containing the most populous portion of the school 816  
district. 817

(H) "County auditor" means the auditor of the county in 818  
which the greatest value of taxable property of such school 819  
district is located. 820

(I) "Tax duplicates" means the general tax lists and 821  
duplicates prescribed by sections 319.28 and 319.29 of the 822  
Revised Code. 823

(J) "Required level of indebtedness" means: 824

(1) In the case of school districts in the first 825  
percentile, five per cent of the district's valuation for the 826  
year preceding the year in which the controlling board approved 827  
the project under section 3318.04 of the Revised Code. 828

(2) In the case of school districts ranked in a subsequent 829  
percentile, five per cent of the district's valuation for the 830  
year preceding the year in which the controlling board approved 831  
the project under section 3318.04 of the Revised Code, plus [two 832  
one-hundredths of one per cent multiplied by (the percentile in 833  
which the district ranks for the fiscal year preceding the 834  
fiscal year in which the controlling board approved the 835  
district's project minus one)]. 836

(K) "Required percentage of the basic project costs" means 837  
one per cent of the basic project costs times the percentile in 838  
which the school district ranks for the fiscal year preceding 839  
the fiscal year in which the controlling board approved the 840  
district's project. 841

(L) "Basic project cost" means a cost amount determined in 842  
accordance with rules adopted under section 111.15 of the 843  
Revised Code by the Ohio facilities construction commission. The 844  
basic project cost calculation shall take into consideration the 845  
square footage and cost per square foot necessary for the grade 846

levels to be housed in the classroom facilities, the variation 847  
across the state in construction and related costs, the cost of 848  
the installation of site utilities and site preparation, the 849  
cost of demolition of all or part of any existing classroom 850  
facilities that are abandoned under the project, the cost of 851  
insuring the project until it is completed, any contingency 852  
reserve amount prescribed by the commission under section 853  
3318.086 of the Revised Code, and the professional planning, 854  
administration, and design fees that a school district may have 855  
to pay to undertake a classroom facilities project. 856

For a joint vocational school district that receives 857  
assistance under sections 3318.40 to 3318.45 of the Revised 858  
Code, the basic project cost calculation for a project under 859  
those sections shall also take into account the types of 860  
laboratory spaces and program square footages needed for the 861  
vocational education programs for high school students offered 862  
by the school district. 863

For a district that opts to divide its entire classroom 864  
facilities needs into segments, as authorized by section 865  
3318.034 of the Revised Code, "basic project cost" means the 866  
cost determined in accordance with this division of a segment. 867

(M) (1) Except for a joint vocational school district that 868  
receives assistance under sections 3318.40 to 3318.45 of the 869  
Revised Code, a "school district's portion of the basic project 870  
cost" means the amount determined under section 3318.032 of the 871  
Revised Code. 872

(2) For a joint vocational school district that receives 873  
assistance under sections 3318.40 to 3318.45 of the Revised 874  
Code, a "school district's portion of the basic project cost" 875  
means the amount determined under division (C) of section 876

3318.42 of the Revised Code. 877

(N) "Child care facility" means space within a classroom 878  
facility in which the needs of infants, toddlers, preschool 879  
children, and school children are provided for by persons other 880  
than the parent or guardian of such children for any part of the 881  
day, including persons not employed by the school district 882  
operating such classroom facility. 883

(O) "Community resource center" means space within a 884  
classroom facility in which comprehensive services that support 885  
the needs of families and children are provided by community- 886  
based social service providers. 887

(P) "Valuation" means the total value of all property in 888  
the school district as listed and assessed for taxation on the 889  
tax duplicates. 890

(Q) "Percentile" means the percentile in which the school 891  
district is ranked pursuant to section 3318.011 of the Revised 892  
Code. 893

(R) "Installation of site utilities" means the 894  
installation of a site domestic water system, site fire 895  
protection system, site gas distribution system, site sanitary 896  
system, site storm drainage system, and site telephone and data 897  
system. 898

(S) "Site preparation" means the earthwork necessary for 899  
preparation of the building foundation system, the paved 900  
pedestrian and vehicular circulation system, playgrounds on the 901  
project site, and lawn and planting on the project site. 902

(T) "Fair market value" has the same meaning as in section 903  
5705.01 of the Revised Code. 904

**Sec. 3318.06.** (A) After receipt of the conditional 905  
approval of the Ohio facilities construction commission, the 906  
school district board by a majority of all of its members shall, 907  
if it desires to proceed with the project, declare all of the 908  
following by resolution: 909

(1) That by issuing bonds in an amount equal to the school 910  
district's portion of the basic project cost the district is 911  
unable to provide adequate classroom facilities without 912  
assistance from the state; 913

(2) Unless the school district board has resolved to 914  
transfer money in accordance with section 3318.051 of the 915  
Revised Code or to apply the proceeds of a property tax or the 916  
proceeds of an income tax, or a combination of proceeds from 917  
such taxes, as authorized under section 3318.052 of the Revised 918  
Code, that to qualify for such state assistance it is necessary 919  
to do either of the following: 920

(a) Levy a tax outside the ten-mill limitation the 921  
proceeds of which shall be used to pay the cost of maintaining 922  
the classroom facilities included in the project; 923

(b) Earmark for maintenance of classroom facilities from 924  
the proceeds of an existing permanent improvement tax levied 925  
under section 5705.21 of the Revised Code, if such tax can be 926  
used for maintenance, an amount equivalent to the amount of the 927  
additional tax otherwise required under this section and 928  
sections 3318.05 and 3318.08 of the Revised Code. 929

(3) That the question of any tax levy specified in a 930  
resolution described in division (A) (2) (a) of this section, if 931  
required, shall be submitted to the electors of the school 932  
district at the next general or primary election, if there be a 933



general or primary election not less than ninety and not more 934  
than one hundred ten days after the day of the adoption of such 935  
resolution or, if not, at a special election to be held at a 936  
time specified in the resolution which shall be not less than 937  
ninety days after the day of the adoption of the resolution and 938  
which shall be in accordance with the requirements of section 939  
3501.01 of the Revised Code. 940

Such resolution shall also state that the question of 941  
issuing bonds of the board shall be combined in a single 942  
proposal with the question of such tax levy. More than one 943  
election under this section may be held in any one calendar 944  
year. Such resolution shall specify both of the following: 945

(a) That the rate which it is necessary to levy shall be 946  
at the rate of not less than one-half mill for each one dollar 947  
of ~~valuation~~ taxable value, and that such tax shall be levied 948  
for a period of twenty-three years; 949

(b) That the proceeds of the tax shall be used to pay the 950  
cost of maintaining the classroom facilities included in the 951  
project. 952

(B) A copy of a resolution adopted under division (A) of 953  
this section shall after its passage and not less than ninety 954  
days prior to the date set therein for the election be certified 955  
to the county board of elections. 956

The resolution of the school district board, in addition 957  
to meeting other applicable requirements of section 133.18 of 958  
the Revised Code, shall state that the amount of bonds to be 959  
issued will be an amount equal to the school district's portion 960  
of the basic project cost, and state the maximum maturity of the 961  
bonds which may be any number of years not exceeding the term 962

calculated under section 133.20 of the Revised Code as 963  
determined by the board. In estimating the amount of bonds to be 964  
issued, the board shall take into consideration the amount of 965  
moneys then in the bond retirement fund and the amount of moneys 966  
to be collected for and disbursed from the bond retirement fund 967  
during the remainder of the year in which the resolution of 968  
necessity is adopted. 969

If the bonds are to be issued in more than one series, the 970  
resolution may state, in addition to the information required to 971  
be stated under division (B) (3) of section 133.18 of the Revised 972  
Code, the number of series, which shall not exceed five, the 973  
principal amount of each series, and the approximate date each 974  
series will be issued, and may provide that no series, or any 975  
portion thereof, may be issued before such date. Upon such a 976  
resolution being certified to the county auditor as required by 977  
division (C) of section 133.18 of the Revised Code, the county 978  
auditor, in calculating, advising, and confirming the estimated 979  
average annual property tax levy under that division, shall also 980  
calculate, advise, and confirm by certification the estimated 981  
average property tax levy for each series of bonds to be issued. 982

Notice of the election shall include the fact that the tax 983  
levy shall be at the rate of not less than one-half mill for 984  
each one dollar of ~~valuation~~ taxable value for a period of 985  
twenty-three years, and that the proceeds of the tax shall be 986  
used to pay the cost of maintaining the classroom facilities 987  
included in the project. 988

If the bonds are to be issued in more than one series, the 989  
board of education, when filing copies of the resolution with 990  
the board of elections as required by division (D) of section 991  
133.18 of the Revised Code, may direct the board of elections to 992

include in the notice of election the principal amount and 993  
approximate date of each series, the maximum number of years 994  
over which the principal of each series may be paid, the 995  
estimated additional average property tax levy for each series, 996  
and the first calendar year in which the tax is expected to be 997  
due for each series, in addition to the information required to 998  
be stated in the notice under divisions (E) (3) (a) to (e) of 999  
section 133.18 of the Revised Code. 1000

(C) (1) Except as otherwise provided in division (C) (2) of 1001  
this section, the form of the ballot to be used at such election 1002  
shall be: 1003

"A majority affirmative vote is necessary for passage. 1004

Shall bonds be issued by the ..... (here insert 1005  
name of school district) school district to pay the local share 1006  
of school construction under the State of Ohio Classroom 1007  
Facilities Assistance Program in the principal amount 1008  
of ..... (here insert principal amount of the bond 1009  
issue), to be repaid annually over a maximum period 1010  
of ..... (here insert the maximum number of years over 1011  
which the principal of the bonds may be paid) years, and an 1012  
annual levy of property taxes be made outside the ten-mill 1013  
limitation, estimated by the county auditor to average over the 1014  
repayment period of the bond issue ..... ~~(here insert the~~ 1015  
~~number of mills estimated)~~ mills for each ~~one dollar~~ \$1 of ~~tax~~ 1016  
~~valuation~~ taxable value, which amounts to \$. ..... ~~(rate~~ 1017  
~~expressed in cents or dollars and cents, such as "thirty-six~~ 1018  
~~cents" or "\$0.36")~~ for each ~~one hundred dollars~~ \$100,000 of ~~tax~~ 1019  
~~valuation~~ fair market value to pay the annual debt charges on 1020  
the bonds and to pay debt charges on any notes issued in 1021  
anticipation of the bonds?" 1022

and, unless the additional levy 1023  
of taxes is not required pursuant 1024  
to division (C) of section 1025  
3318.05 of the Revised Code, 1026

"Shall an additional levy of taxes be made for a period of 1027  
twenty-three years to benefit the ..... (here insert name 1028  
of school district) school district, the proceeds of which shall 1029  
be used to pay the cost of maintaining the classroom facilities 1030  
included in the project at the rate of ..... (here insert 1031  
the number of mills, which shall not be less than one-half mill) 1032  
mills for each ~~one dollar \$1 of valuation~~ taxable value, which 1033  
amounts to \$..... for each \$100,000 of fair market value? 1034

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

" 1035  
1036  
1037  
1038

(2) If authority is sought to issue bonds in more than one 1039  
series and the board of education so elects, the form of the 1040  
ballot shall be as prescribed in section 3318.062 of the Revised 1041  
Code. If the board of education elects the form of the ballot 1042  
prescribed in that section, it shall so state in the resolution 1043  
adopted under this section. 1044

(D) If it is necessary for the school district to acquire 1045  
a site for the classroom facilities to be acquired pursuant to 1046  
sections 3318.01 to 3318.20 of the Revised Code, the district 1047  
board may propose either to issue bonds of the board or to levy 1048  
a tax to pay for the acquisition of such site, and may combine 1049  
the question of doing so with the questions specified in 1050

division (B) of this section. Bonds issued under this division 1051  
for the purpose of acquiring a site are a general obligation of 1052  
the school district and are Chapter 133. securities. 1053

The form of that portion of the ballot to include the 1054  
question of either issuing bonds or levying a tax for site 1055  
acquisition purposes shall be one of the following: 1056

(1) "Shall bonds be issued by the ..... (here 1057  
insert name of the school district) school district to pay costs 1058  
of acquiring a site for classroom facilities under the State of 1059  
Ohio Classroom Facilities Assistance Program in the principal 1060  
amount of ..... (here insert principal amount of the bond 1061  
issue), to be repaid annually over a maximum period 1062  
of ..... (here insert maximum number of years over which 1063  
the principal of the bonds may be paid) years, and an annual 1064  
levy of property taxes be made outside the ten-mill limitation, 1065  
estimated by the county auditor to average over the repayment 1066  
period of the bond issue ..... ~~(here insert number of~~ 1067  
~~mills)~~ mills for each ~~one dollar~~ \$1 of ~~tax valuation~~ taxable 1068  
value, which ~~amount amounts~~ to \$..... ~~(here insert rate~~ 1069  
~~expressed in cents or dollars and cents, such as "thirty six~~ 1070  
~~cents" or "\$0.36")~~ for each ~~one hundred dollars~~ \$100,000 of 1071  
~~valuation~~ fair market value to pay the annual debt charges on 1072  
the bonds and to pay debt charges on any notes issued in 1073  
anticipation of the bonds?" 1074

(2) "Shall an additional levy of taxes outside the ten- 1075  
mill limitation be made for the benefit of the ..... (here 1076  
insert name of the school district) school district for the 1077  
purpose of acquiring a site for classroom facilities in the sum 1078  
of ..... (here insert annual amount the levy is to produce) 1079  
estimated by the county auditor to average ..... ~~(here insert~~ 1080

~~number of mills)~~ mills for each ~~one hundred dollars \$1~~ of 1081  
~~valuation~~ taxable value, which amounts to \$..... for each 1082  
\$100,000 of fair market value, for a period of ..... (here 1083  
insert number of years the millage is to be imposed) years?" 1084

Where it is necessary to combine the question of issuing 1085  
bonds of the school district and levying a tax as described in 1086  
division (B) of this section with the question of issuing bonds 1087  
of the school district for acquisition of a site, the question 1088  
specified in that division to be voted on shall be "For the Bond 1089  
Issues and the Tax Levy" and "Against the Bond Issues and the 1090  
Tax Levy." 1091

Where it is necessary to combine the question of issuing 1092  
bonds of the school district and levying a tax as described in 1093  
division (B) of this section with the question of levying a tax 1094  
for the acquisition of a site, the question specified in that 1095  
division to be voted on shall be "For the Bond Issue and the Tax 1096  
Levies" and "Against the Bond Issue and the Tax Levies." 1097

Where the school district board chooses to combine the 1098  
question in division (B) of this section with any of the 1099  
additional questions described in divisions (A) to (D) of 1100  
section 3318.056 of the Revised Code, the question specified in 1101  
division (B) of this section to be voted on shall be "For the 1102  
Bond Issues and the Tax Levies" and "Against the Bond Issues and 1103  
the Tax Levies." 1104

If a majority of those voting upon a proposition hereunder 1105  
which includes the question of issuing bonds vote in favor 1106  
thereof, and if the agreement provided for by section 3318.08 of 1107  
the Revised Code has been entered into, the school district 1108  
board may proceed under Chapter 133. of the Revised Code, with 1109  
the issuance of bonds or bond anticipation notes in accordance 1110

with the terms of the agreement. 1111

**Sec. 3318.061.** This section applies only to school 1112  
districts eligible to receive additional assistance under 1113  
division (B) (2) of section 3318.04 of the Revised Code. 1114

The board of education of a school district in which a tax 1115  
described by division (B) of section 3318.05 and levied under 1116  
section 3318.06 of the Revised Code is in effect, may adopt a 1117  
resolution by vote of a majority of its members to extend the 1118  
term of that tax beyond the expiration of that tax as originally 1119  
approved under that section. The school district board may 1120  
include in the resolution a proposal to extend the term of that 1121  
tax at the rate of not less than one-half mill for each dollar 1122  
of ~~valuation~~ taxable value for a period of twenty-three years 1123  
from the year in which the school district board and the Ohio 1124  
facilities construction commission enter into an agreement under 1125  
division (B) (2) of section 3318.04 of the Revised Code or in the 1126  
following year, as specified in the resolution. Such a 1127  
resolution may be adopted at any time before such an agreement 1128  
is entered into and before the tax levied pursuant to section 1129  
3318.06 of the Revised Code expires. If the resolution is 1130  
combined with a resolution to issue bonds to pay the school 1131  
district's portion of the basic project cost, it shall conform 1132  
with the requirements of divisions (A) (1), (2), and (3) of 1133  
section 3318.06 of the Revised Code, except that the resolution 1134  
also shall state that the tax levy proposed in the resolution is 1135  
an extension of an existing tax levied under that section. A 1136  
resolution proposing an extension adopted under this section 1137  
does not take effect until it is approved by a majority of 1138  
electors voting in favor of the resolution at a general, 1139  
primary, or special election as provided in this section. 1140

A tax levy extended under this section is subject to the 1141  
same terms and limitations to which the original tax levied 1142  
under section 3318.06 of the Revised Code is subject under that 1143  
section, except the term of the extension shall be as specified 1144  
in this section. 1145

The school district board shall certify a copy of the 1146  
resolution adopted under this section to the proper county board 1147  
of elections not later than ninety days before the date set in 1148  
the resolution as the date of the election at which the question 1149  
will be submitted to electors. The notice of the election shall 1150  
conform with the requirements of division (A) (3) of section 1151  
3318.06 of the Revised Code, except that the notice also shall 1152  
state that the maintenance tax levy is an extension of an 1153  
existing tax levy. 1154

The form of the ballot shall be as follows: 1155

"Shall the existing tax levied to pay the cost of 1156  
maintaining classroom facilities constructed with the proceeds 1157  
of the previously issued bonds at the rate of ..... (here 1158  
insert the number of mills, which shall not be less than one- 1159  
half mill) mills ~~per dollar for each \$1 of tax valuation taxable~~ 1160  
value, which amounts to \$..... for each \$100,000 of fair 1161  
market value, be extended until ..... (here insert the year 1162  
that is twenty-three years after the year in which the district 1163  
and commission will enter into an agreement under division (B) 1164  
(2) of section 3318.04 of the Revised Code or the following 1165  
year)? 1166

1167

	FOR EXTENDING THE EXISTING TAX LEVY
	AGAINST EXTENDING THE EXISTING TAX LEVY

1168  
1169



" 1170

Section 3318.07 of the Revised Code applies to ballot 1171  
questions under this section. 1172

**Sec. 3318.062.** (A) If authority is sought to issue bonds 1173  
in more than one series to pay the school district's portion of 1174  
the basic project cost under sections 3318.01 to 3318.20 of the 1175  
Revised Code, the form of the ballot shall be: 1176

"Shall bonds be issued by the ..... (here insert name 1177  
of school district) school district to pay the local share of 1178  
school construction under the State of Ohio Classroom Facilities 1179  
Assistance Program in the total principal amount of \$..... 1180  
(total principal amount of the bond issue), to be issued 1181  
in ..... (number of series) series, each series to be repaid 1182  
annually over not more than ..... (maximum number of years over 1183  
which the principal of each series may be paid) years, and an 1184  
annual levy of property taxes be made outside the ten-mill 1185  
limitation to pay the annual debt charges on the bonds and on 1186  
any notes issued in anticipation of the bonds, at a rate 1187  
estimated by the county auditor to average over the repayment 1188  
period of each series as follows: ..... (insert the 1189  
following for each series: "the ..... series, in a 1190  
principal amount of \$.....~~dollars~~, requiring ..... mills 1191  
~~per dollar for each \$1 of tax valuation taxable value~~, which 1192  
amounts to \$..... ~~(rate expressed in cents or dollars and~~ 1193  
~~cents, such as "36 cents" or "\$1.41")~~ for each one hundred 1194  
~~dollars in tax valuation~~ \$100,000 of fair market value, 1195  
commencing in ..... and first payable in .....)" 1196

and, unless the additional levy 1197

of taxes is not required pursuant 1198

to division (C) of section 1199

3318.05 of the Revised Code, 1200

"Shall an additional levy of taxes be made for a period of 1201  
twenty-three years to benefit the ..... (here insert name 1202  
of school district) school district, the proceeds of which shall 1203  
be used to pay the cost of maintaining the classroom facilities 1204  
included in the project at the rate of ..... (here insert 1205  
the number of mills, which shall not be less than one-half mill) 1206  
mills for each ~~one dollar~~ \$1 of valuation taxable value, which 1207  
amounts to \$..... for each \$100,000 of fair market value? 1208

For the bond issue	1209
Against the bond issue	1210

" 1211

(B) If it is necessary for the school district to acquire 1212  
a site for the classroom facilities to be acquired pursuant to 1213  
sections 3318.01 to 3318.20 of the Revised Code, the district 1214  
board may propose either to issue bonds of the board or to levy 1215  
a tax to pay for the acquisition of such site, and may combine 1216  
the question of doing so with the questions specified in 1217  
division (A) of this section. Bonds issued under this division 1218  
for the purpose of acquiring a site are a general obligation of 1219  
the school district and are Chapter 133. securities. 1220

The form of that portion of the ballot to include the 1221  
question of either issuing bonds or levying a tax for site 1222  
acquisition purposes shall be one of the forms prescribed in 1223  
division (D) of section 3318.06 of the Revised Code. 1224

(C) Where the school district board chooses to combine the 1225

question in division (A) of this section with any of the 1227  
additional questions described in divisions (A) to (D) of 1228  
section 3318.056 of the Revised Code, the question specified in 1229  
division (A) of this section to be voted on shall be "For the 1230  
Bond Issues and the Tax Levies" and "Against the Bond Issues and 1231  
the Tax Levies." 1232

(D) If a majority of those voting upon a proposition 1233  
prescribed in this section which includes the question of 1234  
issuing bonds vote in favor of that issuance, and if the 1235  
agreement prescribed in section 3318.08 of the Revised Code has 1236  
been entered into, the school district board may proceed under 1237  
Chapter 133. of the Revised Code with the issuance of bonds or 1238  
bond anticipation notes in accordance with the terms of the 1239  
agreement. 1240

**Sec. 3318.063.** If the board of education of a city, 1241  
exempted village, or local school district that has entered into 1242  
an agreement under section 3318.051 of the Revised Code to make 1243  
transfers of money in lieu of levying the tax for maintenance of 1244  
the classroom facilities included in the district's project 1245  
determines that it no longer can continue making the transfers 1246  
so agreed to and desires to rescind that agreement, the board 1247  
shall adopt the resolution to submit the question of the tax 1248  
levy prescribed in this section. 1249

The resolution shall declare that the question of a tax 1250  
levy specified in division (F) of section 3318.051 of the 1251  
Revised Code shall be submitted to the electors of the school 1252  
district at the next general or primary election, if there be a 1253  
general or primary election not less than seventy-five and not 1254  
more than ninety-five days after the day of the adoption of such 1255  
resolution or, if not, at a special election to be held at a 1256

time specified in the resolution which shall be not less than 1257  
seventy-five days after the day of the adoption of the 1258  
resolution and which shall be in accordance with the 1259  
requirements of section 3501.01 of the Revised Code. Such 1260  
resolution shall specify both of the following: 1261

(A) That the rate which it is necessary to levy shall be 1262  
at the rate of not less than one-half mill for each one dollar 1263  
of ~~valuation~~ taxable value, and that such tax shall be levied 1264  
for the number of years required by division (F) of section 1265  
3318.051 of the Revised Code; 1266

(B) That the proceeds of the tax shall be used to pay the 1267  
cost of maintaining the classroom facilities included in the 1268  
project. 1269

A copy of such resolution shall after its passage and not 1270  
less than seventy-five days prior to the date set therein for 1271  
the election be certified to the county board of elections. 1272

Notice of the election shall include the fact that the tax 1273  
levy shall be at the rate of not less than one-half mill for 1274  
each one dollar of ~~valuation~~ taxable value for the number of 1275  
years required by division (F) of section 3318.051 of the 1276  
Revised Code, and that the proceeds of the tax shall be used to 1277  
pay the cost of maintaining the classroom facilities included in 1278  
the project. 1279

The form of the ballot to be used at such election shall 1280  
be: 1281

"Shall a levy of taxes be made for a period 1282  
of ..... (here insert the number of years, which shall 1283  
not be less than the number required by division (F) of section 1284  
3318.051 of the Revised Code) years to benefit the ..... 1285

(here insert name of school district) school district, the 1286  
proceeds of which shall be used to pay the cost of maintaining 1287  
the classroom facilities included in the project at the rate 1288  
of ..... (here insert the number of mills, which shall not 1289  
be less than one-half mill) mills for each ~~one dollar~~ \$1 of 1290  
~~valuation~~ taxable value, which amounts to \$..... for each 1291  
\$100,000 of fair market value? 1292

FOR THE TAX LEVY
AGAINST THE TAX LEVY

"

**Sec. 3318.361.** A school district board opting to qualify 1297  
for state assistance pursuant to section 3318.36 of the Revised 1298  
Code through levying the tax specified in division (D) (2) (a) or 1299  
(D) (4) of that section shall declare by resolution that the 1300  
question of a tax levy specified in division (D) (2) (a) or (4), 1301  
as applicable, of section 3318.36 of the Revised Code shall be 1302  
submitted to the electors of the school district at the next 1303  
general or primary election, if there be a general or primary 1304  
election not less than ninety and not more than one hundred ten 1305  
days after the day of the adoption of such resolution or, if 1306  
not, at a special election to be held at a time specified in the 1307  
resolution which shall be not less than ninety days after the 1308  
day of the adoption of the resolution and which shall be in 1309  
accordance with the requirements of section 3501.01 of the 1310  
Revised Code. Such resolution shall specify both of the 1311  
following: 1312

(A) That the rate which it is necessary to levy shall be 1313  
at the rate of not less than one-half mill for each one dollar 1314  
of ~~valuation~~ taxable value, and that such tax shall be levied 1315

for a period of twenty-three years; 1316

(B) That the proceeds of the tax shall be used to pay the 1317  
cost of maintaining the classroom facilities included in the 1318  
project. 1319

A copy of such resolution shall after its passage and not 1320  
less than ninety days prior to the date set therein for the 1321  
election be certified to the county board of elections. 1322

Notice of the election shall include the fact that the tax 1323  
levy shall be at the rate of not less than one-half mill for 1324  
each one dollar of ~~valuation-taxable value~~ for a period of 1325  
twenty-three years, and that the proceeds of the tax shall be 1326  
used to pay the cost of maintaining the classroom facilities 1327  
included in the project. 1328

The form of the ballot to be used at such election shall 1329  
be: 1330

"Shall a levy of taxes be made for a period of twenty- 1331  
three years to benefit the ..... (here insert name of 1332  
school district) school district, the proceeds of which shall be 1333  
used to pay the cost of maintaining the classroom facilities 1334  
included in the project at the rate of ..... (here insert 1335  
the number of mills, which shall not be less than one-half mill) 1336  
mills for each ~~one dollar-\$1 of valuation-taxable value, which~~ 1337  
amounts to \$..... for each \$100,000 of fair market value? 1338

FOR THE TAX LEVY
AGAINST THE TAX LEVY

" 1342

**Sec. 3318.45.** (A) Unless division (B) of section 3318.44 1343

of the Revised Code applies, if a joint vocational school 1344  
district board of education proposes to issue securities to 1345  
generate all or part of the school district's portion of the 1346  
basic project cost of the school district's project under 1347  
sections 3318.40 to 3318.45 of the Revised Code, the school 1348  
district board shall adopt a resolution in accordance with 1349  
Chapter 133. and section 3311.20 of the Revised Code. Unless the 1350  
school district board seeks authority to issue securities in 1351  
more than one series, the school district board shall adopt the 1352  
form of the ballot prescribed in section 133.18 of the Revised 1353  
Code. 1354

(B) If authority is sought to issue bonds in more than one 1355  
series, the form of the ballot shall be: 1356

"Shall bonds be issued by the ..... (here insert name 1357  
of joint vocational school district) joint vocational school 1358  
district to pay the local share of school construction under the 1359  
State of Ohio Joint Vocational School Facilities Assistance 1360  
Program in the total principal amount of \$..... (total 1361  
principal amount of the bond issue), to be issued in ..... 1362  
(number of series) series, each series to be repaid annually 1363  
over not more than ..... (maximum number of years over which 1364  
the principal of each series may be paid) years, and an annual 1365  
levy of property taxes be made outside the ten-mill limitation 1366  
to pay the annual debt charges on the bonds and on any notes 1367  
issued in anticipation of the bonds, at a rate estimated by the 1368  
county auditor to average over the repayment period of each 1369  
series as follows: ..... [insert the following for each 1370  
series: "the ..... series, in a principal amount of 1371  
\$.....~~dollars~~, requiring ..... mills ~~per dollar for each~~ 1372  
~~\$1 of tax valuation taxable value~~, which ~~amount amounts to~~ 1373  
~~\$..... (rate expressed in cents or dollars and cents, such as~~ 1374

~~"36 cents" or "\$1.41") for each one hundred dollars in tax-~~ 1375  
~~valuation \$100,000 of fair market value,~~ 1376  
in ..... and first payable in ....."]? 1377

For the bond issue	1378
Against the bond issue	1379

1380

" 1381

(C) If it is necessary for the school district to acquire 1382  
a site for the classroom facilities to be acquired pursuant to 1383  
sections 3318.40 to 3318.45 of the Revised Code, the district 1384  
board may propose either to issue bonds of the board or to levy 1385  
a tax to pay for the acquisition of such site and may combine 1386  
the question of doing so with the question specified by 1387  
reference in division (A) of this section or the question 1388  
specified in division (B) of this section. Bonds issued under 1389  
this division for the purpose of acquiring a site are a general 1390  
obligation of the school district and are Chapter 133. 1391  
securities. 1392

The form of that portion of the ballot to include the 1393  
question of either issuing bonds or levying a tax for site 1394  
acquisition purposes shall be one of the following: 1395

(1) "Shall bonds be issued by the ..... (here 1396  
insert name of the joint vocational school district) joint 1397  
vocational school district to pay costs of acquiring a site for 1398  
classroom facilities under the State of Ohio Joint Vocational 1399  
School Facilities Assistance Program in the principal amount of 1400  
\$. .... (here insert principal amount of the bond issue), to 1401  
be repaid annually over a maximum period of ..... (here 1402  
insert maximum number of years over which the principal of the 1403



bonds may be paid) years, and an annual levy of property taxes 1404  
be made outside the ten-mill limitation, estimated by the county 1405  
auditor to average over the repayment period of the bond 1406  
issue ..... ~~(here insert number of mills)~~ mills for each 1407  
~~one dollar \$1 of tax valuation taxable value~~, which ~~amount~~ 1408  
~~amounts to \$..... (here insert rate expressed in cents or~~ 1409  
~~dollars and cents, such as "thirty six cents" or "\$0.36")~~ for 1410  
each ~~one hundred dollars \$100,000 of valuation fair market value~~ 1411  
to pay the annual debt charges on the bonds and to pay debt 1412  
charges on any notes issued in anticipation of the bonds?" 1413

(2) "Shall an additional levy of taxes outside the ten- 1414  
mill limitation be made for the benefit of the ..... (here 1415  
insert name of the joint vocational school district) joint 1416  
vocational school district for the purpose of acquiring a site 1417  
for classroom facilities in the sum of \$..... (here insert 1418  
annual amount the levy is to produce) estimated by the county 1419  
auditor to average ..... ~~(here insert number of mills)~~ mills 1420  
for each ~~one hundred dollars \$1 of valuation taxable value~~, 1421  
which ~~amount~~ ~~amounts to \$..... (here insert rate expressed~~ 1422  
~~in cents or dollars and cents, such as "thirty six cents" or~~ 1423  
~~"\$0.36")~~ for each ~~one hundred dollars \$100,000 of valuation fair~~ 1424  
~~market value~~, for a period of ..... (here insert number of 1425  
years the millage is to be imposed) years?" 1426

Where it is necessary to combine the question of issuing 1427  
bonds of the joint vocational school district as described in 1428  
division (A) of this section with the question of issuing bonds 1429  
of the school district for acquisition of a site, the question 1430  
specified in that division to be voted on shall be "For the bond 1431  
issues" and "Against the bond issues." 1432

Where it is necessary to combine the question of issuing 1433

bonds of the joint vocational school district as described in 1434  
division (A) of this section with the question of levying a tax 1435  
for the acquisition of a site, the question specified in that 1436  
division to be voted on shall be "For the bond issue and the tax 1437  
levy" and "Against the bond issue and the tax levy." 1438

(D) Where the school district board chooses to combine a 1439  
question specified in this section with any of the additional 1440  
questions described in division (C) of section 3318.44 of the 1441  
Revised Code, the question to be voted on shall be "For the bond 1442  
issues and the tax levies" and "Against the bond issues and the 1443  
tax levies." 1444

(E) If a majority of those voting upon a proposition 1445  
prescribed in this section which includes the question of 1446  
issuing bonds vote in favor of that issuance and if the 1447  
agreement prescribed in section 3318.08 of the Revised Code has 1448  
been entered into, the school district board may proceed under 1449  
Chapter 133. of the Revised Code with the issuance of bonds or 1450  
bond anticipation notes in accordance with the terms of the 1451  
agreement. 1452

**Sec. 4582.024.** After a port authority has been created, 1453  
any municipal corporation, township, or county, acting by 1454  
ordinance, resolution of the township trustees, or resolution of 1455  
the county commissioners, respectively, which is contiguous to 1456  
such port authority, or to any municipal corporation, township, 1457  
or county which proposes to join such port authority at the same 1458  
time and is contiguous to such port authority, or any county 1459  
within which such port authority is situated, may join such port 1460  
authority and thereupon the jurisdiction and territory of such 1461  
port authority shall include such municipal corporation, county, 1462  
or township. If more than one such political subdivision is to 1463

be joined to the port authority at the same time, then each such 1464  
ordinance or resolution shall designate the political 1465  
subdivisions which are to be so joined. Any territory or 1466  
municipal corporation not included in a port authority and which 1467  
is annexed to a municipal corporation included within the 1468  
jurisdiction and territory of a port authority shall, on such 1469  
annexation and without further proceedings, be annexed to and be 1470  
included in the jurisdiction and territory of such port 1471  
authority. Before such political subdivision or subdivisions are 1472  
joined to a port authority, other than by annexation to a 1473  
municipality, the political subdivision or subdivisions 1474  
theretofore comprising such port authority shall agree upon the 1475  
terms and conditions pursuant to which such political 1476  
subdivision or subdivisions are to be joined. For all purposes 1477  
of sections 4582.01 to 4582.20, inclusive, of the Revised Code, 1478  
such political subdivision or subdivisions shall be considered 1479  
to have participated in the creation of such port authority, 1480  
except that the initial term of any director of the port 1481  
authority appointed by such a political subdivision shall be 1482  
four years. After each ordinance or resolution proposing joinder 1483  
to the port authority has become effective and the terms and 1484  
conditions of joinder have been agreed to, the board of 1485  
directors of the port authority shall by resolution either 1486  
accept or reject such joinder. Such joinder shall be effective 1487  
on adoption of the resolution accepting such joinder, unless the 1488  
port authority to which a political subdivision or subdivisions 1489  
including a county within which such port authority is located, 1490  
are to be joined has authority under section 4582.14 of the 1491  
Revised Code to levy a tax on property within its jurisdiction, 1492  
then such joinder shall not be effective until approved by the 1493  
affirmative vote of a majority of the electors voting on the 1494  
question of such joinder. If more than one political subdivision 1495

is to be joined to the port authority, then the electors of such 1496  
subdivision shall vote as a district and the majority 1497  
affirmative vote shall be determined by the vote cast in such 1498  
district as a whole. Such election shall be called by the board 1499  
of directors of the port authority and shall be held, canvassed, 1500  
and certified in the manner provided for the submission of tax 1501  
levies under section 5705.191 of the Revised Code except that 1502  
the question appearing on the ballot shall read: 1503

"Shall ..... 1504  
(name or names of political subdivisions to be joined) 1505  
be joined to ..... port authority and the 1506  
(name) 1507  
existing tax levy (levies) of such port authority (aggregating) 1508  
~~..... mill per dollar mill(s) for each \$1 of valuation~~ 1509  
taxable value, which amounts to \$..... for each \$100,000 of 1510  
fair market value, be authorized to be 1511  
levied against properties within 1512  
....." 1513  
(name or names of political subdivisions to be joined) 1514

If the question is approved such joinder shall be immediately 1515  
effective and the port authority shall be authorized to extend 1516  
the levy of such tax against all the taxable property within the 1517  
political subdivision or political subdivisions which have been 1518  
joined. If such question is approved at a general election then 1519  
the port authority may amend its budget and resolution adopted 1520  
pursuant to section 5705.34 of the Revised Code and such levy 1521  
shall be placed on the current tax list and duplicate and 1522

collected as other taxes are collected from all taxable property 1523  
within the port authority including the political subdivision or 1524  
political subdivisions joined as a result of such election. 1525

**Sec. 4582.26.** After a port authority has been created, any 1526  
municipal corporation, township, county, or other political 1527  
subdivision, acting by ordinance or resolution, which is 1528  
contiguous to any municipal corporation, township, county, or 1529  
other political subdivision which participated in the creation 1530  
of such port authority or to any municipal corporation, 1531  
township, county, or other political subdivision which proposes 1532  
to join the port authority at the same time and is contiguous to 1533  
any municipal corporation, township, county, or other political 1534  
subdivision which participated in the creation of such port 1535  
authority, may join such port authority, and thereupon the 1536  
jurisdiction and territory of the port authority includes the 1537  
municipal corporation, county, township, or other political 1538  
subdivision so joining. If more than one such political 1539  
subdivision is to be joined to the port authority at the same 1540  
time, then each such ordinance or resolution shall designate the 1541  
political subdivisions which are to be so joined. Any territory 1542  
or municipal corporation not included in a port authority and 1543  
which is annexed to a municipal corporation included within the 1544  
jurisdiction and territory of a port authority shall, on such 1545  
annexation and without further proceedings, be annexed to and be 1546  
included in the jurisdiction and territory of the port 1547  
authority. Before such political subdivision or subdivisions are 1548  
joined to a port authority, other than by annexation to a 1549  
municipal corporation, the political subdivision or subdivisions 1550  
theretofore comprising such port authority shall agree upon the 1551  
terms and conditions pursuant to which such political 1552  
subdivision or subdivisions are to be joined. For all purposes 1553

of sections 4582.21 to 4582.59 of the Revised Code, such 1554  
political subdivision or subdivisions shall be considered to 1555  
have participated in the creation of such port authority, except 1556  
that the initial term of any director of the port authority 1557  
appointed by such a political subdivision shall be four years. 1558  
After each ordinance or resolution proposing joinder to the port 1559  
authority has become effective and the terms and conditions of 1560  
joinder have been agreed to, the board of directors of the port 1561  
authority shall by resolution either accept or reject such 1562  
joinder. Such joinder shall be effective upon adoption of the 1563  
resolution accepting such joinder, unless the port authority to 1564  
which a political subdivision or subdivisions, including a 1565  
county within which such port authority is located, are to be 1566  
joined, has authority under section 4582.40 of the Revised Code 1567  
to levy a tax on property within its jurisdiction, then such 1568  
joinder shall not be effective until approved by the affirmative 1569  
vote of a majority of the electors voting on the question of the 1570  
joinder. If more than one political subdivision is to be joined 1571  
to the port authority, then the electors of such subdivisions 1572  
shall vote as a district and the majority affirmative vote shall 1573  
be determined by the vote cast in such district as a whole. The 1574  
election shall be called by the board of directors of the port 1575  
authority and shall be held, canvassed, and certified in the 1576  
manner provided for the submission of tax levies under section 1577  
5705.191 of the Revised Code except that the question appearing 1578  
on the ballot shall read: 1579

"Shall ..... 1580

(Name or names of political subdivisions to 1581

..... 1582

be joined) 1583

be joined to ..... port authority 1584

(Name) 1585

and the existing tax levy (levies) of such port authority 1586

(aggregating) ..... ~~mill per dollar~~ mill(s) for each 1587

\$1 of valuation taxable value, which amounts to \$..... for 1588

each \$100,000 of fair market value, 1589

be authorized to be levied against properties within 1590

.....?" 1591

(Name or names of political subdivisions to be joined) 1592

If the question is approved the joinder becomes immediately 1593

effective and the port authority is authorized to extend the 1594

levy of such tax against all the taxable property within the 1595

political subdivision or political subdivisions which have been 1596

joined. If such question is approved at a general election, then 1597

the port authority may amend its budget and resolution adopted 1598

pursuant to section 5705.34 of the Revised Code and such levy 1599

shall be placed on the current tax list and duplicate and 1600

collected as other taxes are collected from all taxable property 1601

within the port authority including the political subdivision or 1602

political subdivisions joined as a result of the election. 1603

**Sec. 5705.01.** As used in this chapter: 1604

(A) "Subdivision" means any county; municipal corporation; 1605

township; township police district; joint police district; 1606

township fire district; joint fire district; joint ambulance 1607

district; joint emergency medical services district; fire and 1608

ambulance district; joint recreation district; township waste 1609

disposal district; township road district; community college 1610

district; technical college district; detention facility 1611

district; a district organized under section 2151.65 of the 1612  
Revised Code; a combined district organized under sections 1613  
2152.41 and 2151.65 of the Revised Code; a joint-county alcohol, 1614  
drug addiction, and mental health service district; a drainage 1615  
improvement district created under section 6131.52 of the 1616  
Revised Code; a lake facilities authority created under Chapter 1617  
353. of the Revised Code; a union cemetery district; a county 1618  
school financing district; a city, local, exempted village, 1619  
cooperative education, or joint vocational school district; or a 1620  
regional student education district created under section 1621  
3313.83 of the Revised Code. 1622

(B) "Municipal corporation" means all municipal 1623  
corporations, including those that have adopted a charter under 1624  
Article XVIII, Ohio Constitution. 1625

(C) "Taxing authority" or "bond issuing authority" means, 1626  
in the case of any county, the board of county commissioners; in 1627  
the case of a municipal corporation, the council or other 1628  
legislative authority of the municipal corporation; in the case 1629  
of a city, local, exempted village, cooperative education, or 1630  
joint vocational school district, the board of education; in the 1631  
case of a community college district, the board of trustees of 1632  
the district; in the case of a technical college district, the 1633  
board of trustees of the district; in the case of a detention 1634  
facility district, a district organized under section 2151.65 of 1635  
the Revised Code, or a combined district organized under 1636  
sections 2152.41 and 2151.65 of the Revised Code, the joint 1637  
board of county commissioners of the district; in the case of a 1638  
township, the board of township trustees; in the case of a joint 1639  
police district, the joint police district board; in the case of 1640  
a joint fire district, the board of fire district trustees; in 1641  
the case of a joint recreation district, the joint recreation 1642



district board of trustees; in the case of a joint-county 1643  
alcohol, drug addiction, and mental health service district, the 1644  
district's board of alcohol, drug addiction, and mental health 1645  
services; in the case of a joint ambulance district or a fire 1646  
and ambulance district, the board of trustees of the district; 1647  
in the case of a union cemetery district, the legislative 1648  
authority of the municipal corporation and the board of township 1649  
trustees, acting jointly as described in section 759.341 of the 1650  
Revised Code; in the case of a drainage improvement district, 1651  
the board of county commissioners of the county in which the 1652  
drainage district is located; in the case of a lake facilities 1653  
authority, the board of directors; in the case of a joint 1654  
emergency medical services district, the joint board of county 1655  
commissioners of all counties in which all or any part of the 1656  
district lies; and in the case of a township police district, a 1657  
township fire district, a township road district, or a township 1658  
waste disposal district, the board of township trustees of the 1659  
township in which the district is located. "Taxing authority" 1660  
also means the educational service center governing board that 1661  
serves as the taxing authority of a county school financing 1662  
district as provided in section 3311.50 of the Revised Code, and 1663  
the board of directors of a regional student education district 1664  
created under section 3313.83 of the Revised Code. 1665

(D) "Fiscal officer" in the case of a county, means the 1666  
county auditor; in the case of a municipal corporation, the city 1667  
auditor or village clerk, or an officer who, by virtue of the 1668  
charter, has the duties and functions of the city auditor or 1669  
village clerk, except that in the case of a municipal university 1670  
the board of directors of which have assumed, in the manner 1671  
provided by law, the custody and control of the funds of the 1672  
university, the chief accounting officer of the university shall 1673

perform, with respect to the funds, the duties vested in the 1674  
fiscal officer of the subdivision by sections 5705.41 and 1675  
5705.44 of the Revised Code; in the case of a school district, 1676  
the treasurer of the board of education; in the case of a county 1677  
school financing district, the treasurer of the educational 1678  
service center governing board that serves as the taxing 1679  
authority; in the case of a township, the township fiscal 1680  
officer; in the case of a joint police district, the treasurer 1681  
of the district; in the case of a joint fire district, the clerk 1682  
of the board of fire district trustees; in the case of a joint 1683  
ambulance district, the clerk of the board of trustees of the 1684  
district; in the case of a joint emergency medical services 1685  
district, the person appointed as fiscal officer pursuant to 1686  
division (D) of section 307.053 of the Revised Code; in the case 1687  
of a fire and ambulance district, the person appointed as fiscal 1688  
officer pursuant to division (B) of section 505.375 of the 1689  
Revised Code; in the case of a joint recreation district, the 1690  
person designated pursuant to section 755.15 of the Revised 1691  
Code; in the case of a union cemetery district, the clerk of the 1692  
municipal corporation designated in section 759.34 of the 1693  
Revised Code; in the case of a children's home district, 1694  
educational service center, general health district, joint- 1695  
county alcohol, drug addiction, and mental health service 1696  
district, county library district, detention facility district, 1697  
district organized under section 2151.65 of the Revised Code, a 1698  
combined district organized under sections 2152.41 and 2151.65 1699  
of the Revised Code, or a metropolitan park district for which 1700  
no treasurer has been appointed pursuant to section 1545.07 of 1701  
the Revised Code, the county auditor of the county designated by 1702  
law to act as the auditor of the district; in the case of a 1703  
metropolitan park district which has appointed a treasurer 1704  
pursuant to section 1545.07 of the Revised Code, that treasurer; 1705

in the case of a drainage improvement district, the auditor of 1706  
the county in which the drainage improvement district is 1707  
located; in the case of a lake facilities authority, the fiscal 1708  
officer designated under section 353.02 of the Revised Code; in 1709  
the case of a regional student education district, the fiscal 1710  
officer appointed pursuant to section 3313.83 of the Revised 1711  
Code; and in all other cases, the officer responsible for 1712  
keeping the appropriation accounts and drawing warrants for the 1713  
expenditure of the moneys of the district or taxing unit. 1714

(E) "Permanent improvement" or "improvement" means any 1715  
property, asset, or improvement with an estimated life or 1716  
usefulness of five years or more, including land and interests 1717  
therein, and reconstructions, enlargements, and extensions 1718  
thereof having an estimated life or usefulness of five years or 1719  
more. 1720

(F) "Current operating expenses" and "current expenses" 1721  
mean the lawful expenditures of a subdivision, except those for 1722  
permanent improvements, and except payments for interest, 1723  
sinking fund, and retirement of bonds, notes, and certificates 1724  
of indebtedness of the subdivision. 1725

(G) "Debt charges" means interest, sinking fund, and 1726  
retirement charges on bonds, notes, or certificates of 1727  
indebtedness. 1728

(H) "Taxing unit" means any subdivision or other 1729  
governmental district having authority to levy taxes on the 1730  
property in the district or issue bonds that constitute a charge 1731  
against the property of the district, including conservancy 1732  
districts, metropolitan park districts, sanitary districts, road 1733  
districts, and other districts. 1734

(I) "District authority" means any board of directors, 1735  
trustees, commissioners, or other officers controlling a 1736  
district institution or activity that derives its income or 1737  
funds from two or more subdivisions, such as the educational 1738  
service center, the trustees of district children's homes, the 1739  
district board of health, a joint-county alcohol, drug 1740  
addiction, and mental health service district's board of 1741  
alcohol, drug addiction, and mental health services, detention 1742  
facility districts, a joint recreation district board of 1743  
trustees, districts organized under section 2151.65 of the 1744  
Revised Code, combined districts organized under sections 1745  
2152.41 and 2151.65 of the Revised Code, and other such boards. 1746

(J) "Tax list" and "tax duplicate" mean the general tax 1747  
lists and duplicates prescribed by sections 319.28 and 319.29 of 1748  
the Revised Code. 1749

(K) "Property" as applied to a tax levy means taxable 1750  
property listed on general tax lists and duplicates. 1751

(L) "Association library district" means a territory, the 1752  
boundaries of which are defined by the state library board 1753  
pursuant to division (I) of section 3375.01 of the Revised Code, 1754  
in which a library association or private corporation maintains 1755  
a free public library. 1756

(M) "Library district" means a territory, the boundaries 1757  
of which are defined by the state library board pursuant to 1758  
section 3375.01 of the Revised Code, in which the board of 1759  
trustees of a county, municipal corporation, school district, or 1760  
township public library maintains a free public library. 1761

(N) "Qualifying library levy" means either of the 1762  
following: 1763

(1) A levy for the support of a library association or 1764  
private corporation that has an association library district 1765  
with boundaries that are not identical to those of a 1766  
subdivision; 1767

(2) A levy proposed under section 5705.23 of the Revised 1768  
Code for the support of the board of trustees of a public 1769  
library that has a library district with boundaries that are not 1770  
identical to those of a subdivision. 1771

(O) "School library district" means a school district in 1772  
which a free public library has been established that is under 1773  
the control and management of a board of library trustees as 1774  
provided in section 3375.15 of the Revised Code. 1775

(P) "Class of property" means the classes of real property 1776  
as classified under section 5713.041 of the Revised Code on the 1777  
general tax list of real and public utility property. 1778

(Q) "Effective rate" means, with respect to a class of 1779  
property, the quotient obtained by dividing (1) the taxes 1780  
charged and payable against that class by an existing levy for 1781  
the last year the levy will be imposed, by (2) the total taxable 1782  
value of that class for that year. 1783

(R) "Estimated effective rate" means, with respect to a 1784  
class of property, the quotient obtained by dividing (1) an 1785  
estimate of the taxes that will be charged and payable against 1786  
that class by a levy that is a renewal, increase, or decrease of 1787  
an existing levy for the first year the renewed, increased, or 1788  
decreased levy will be imposed if that levy were to be approved, 1789  
by (2) an estimate of the total taxable value of that class for 1790  
that year. 1791

(S) "Reduction in tax" means, with respect to a class of 1792

property, the difference, if positive, of the effective rate 1793  
minus the estimated effective rate. 1794

(T) "Reduction factor renewal levy" means the renewal, 1795  
increase, or decrease of an existing levy that is subject to the 1796  
reduction in taxes under section 319.301 of the Revised Code. 1797

(U) "Fair market value" means the true value in money or 1798  
current agricultural use value of real property. 1799

**Sec. 5705.03.** (A) The taxing authority of each subdivision 1800  
may levy taxes annually, subject to the limitations of sections 1801  
5705.01 to 5705.47 of the Revised Code, on the real and personal 1802  
property within the subdivision for the purpose of paying the 1803  
current operating expenses of the subdivision and acquiring or 1804  
constructing permanent improvements. The taxing authority of 1805  
each subdivision and taxing unit shall, subject to the 1806  
limitations of such sections, levy such taxes annually as are 1807  
necessary to pay the interest and sinking fund on and retire at 1808  
maturity the bonds, notes, and certificates of indebtedness of 1809  
such subdivision and taxing unit, including levies in 1810  
anticipation of which the subdivision or taxing unit has 1811  
incurred indebtedness. 1812

(B) (1) (a) When a taxing authority determines that it is 1813  
necessary to levy a tax outside the ten-mill limitation for any 1814  
purpose authorized by the Revised Code, the taxing authority 1815  
shall certify to the county auditor a resolution or ordinance 1816  
requesting that the county auditor certify to the taxing 1817  
authority each of the following, as applicable to that levy: 1818

(i) The total current tax valuation of the subdivision, 1819  
and the; 1820

(ii) The number of mills for each one dollar of taxable 1821

value and that rate stated in dollars for each one hundred 1822  
thousand dollars of fair market value required to generate a 1823  
specified amount of revenue, or the dollar amount of revenue 1824  
that would be generated by a specified number of mills for each 1825  
one dollar of taxable value; 1826

(iii) If the levy is to renew or renew and increase an 1827  
existing tax that is subject to reduction under section 319.301 1828  
of the Revised Code, the levy's estimated effective rate 1829  
multiplied by one hundred thousand dollars of fair market value 1830  
for each class of property; 1831

(iv) If the levy is to renew and decrease an existing tax 1832  
that is subject to reduction under section 319.301 of the 1833  
Revised Code, the levy's reduction in tax multiplied by one 1834  
hundred thousand dollars of fair market value for each class of 1835  
property; 1836

(v) If the levy is a replacement levy, the effective rate 1837  
of the existing tax multiplied by one hundred thousand dollars 1838  
of fair market value for each class of property and, for each 1839  
class of property, whether the proposed rate is less than, equal 1840  
to, or greater than the effective rate of the existing tax for 1841  
that class of property. The 1842

(b) The resolution or ordinance described in division (B) 1843  
(1) (a) of this section shall state all of the following: 1844

~~(a)~~ (i) The purpose of the tax; 1845

~~(b)~~ (ii) Whether the tax is an additional levy, a renewal 1846  
or a replacement of an existing tax, or a renewal or replacement 1847  
of an existing tax with an increase or a decrease; 1848

~~(c)~~ (iii) The section of the Revised Code authorizing 1849  
submission of the question of the tax; 1850

~~(d)~~ (iv) The term of years of the tax or if the tax is for 1851  
a continuing period of time; 1852

~~(e)~~ (v) That the tax is to be levied upon the entire 1853  
territory of the subdivision or, if authorized by the Revised 1854  
Code, a description of the portion of the territory of the 1855  
subdivision in which the tax is to be levied; 1856

~~(f)~~ (vi) The date of the election at which the question of 1857  
the tax shall appear on the ballot; 1858

~~(g)~~ (vii) That the ballot measure shall be submitted to 1859  
the entire territory of the subdivision or, if authorized by the 1860  
Revised Code, a description of the portion of the territory of 1861  
the subdivision to which the ballot measure shall be submitted; 1862

~~(h)~~ (viii) The tax year in which the tax will first be 1863  
levied and the calendar year in which the tax will first be 1864  
collected; 1865

~~(i)~~ (ix) Each such county in which the subdivision has 1866  
territory. 1867

(c) If a subdivision is located in more than one county, 1868  
the county auditor shall obtain from the county auditor of each 1869  
other county in which the subdivision is located ~~the current tax~~ 1870  
~~valuation the information required in division (B) (1) (a) of this~~ 1871  
section for the portion of the subdivision in that county. The 1872  
county auditor shall issue the certification to the taxing 1873  
authority within ten days after receiving the taxing authority's 1874  
resolution or ordinance requesting it. 1875

~~(2) When considering the tangible personal property~~ 1876  
~~component of the tax valuation of the subdivision, the county~~ 1877  
~~auditor shall take into account the assessment percentages~~ 1878  
~~prescribed in section 5711.22 of the Revised Code. The tax~~ 1879



~~commissioner may issue rules, orders, or instructions directing~~ 1880  
~~how the assessment percentages must be utilized.~~ 1881

~~(3)~~ Upon receiving the certification from the county 1882  
auditor, the taxing authority may adopt a resolution or 1883  
ordinance stating the all of the following, as applicable: 1884

(a) The rate of the tax levy, expressed in mills for each 1885  
one dollar in tax valuation taxable value and in dollars for 1886  
each one hundred thousand dollars in fair market value, as 1887  
estimated by the county auditor, and that; 1888

(b) If the tax levy is to renew and increase an existing 1889  
tax, the portion of the rate specified in division (B) (2) (a) of 1890  
this section attributable to the increase; 1891

(c) If the tax levy is to renew and decrease an existing 1892  
tax, the rate of the existing tax in mills for each one dollar 1893  
of taxable value and the rate of the renewed and decreased tax 1894  
in mills for each one dollar of taxable value; 1895

(d) That the taxing authority will proceed with the 1896  
submission of the question of the tax to electors. ~~The~~ 1897

The taxing authority shall certify this resolution or 1898  
ordinance, a copy of the county auditor's certification, and the 1899  
resolution or ordinance the taxing authority adopted under 1900  
division (B) (1) (a) of this section to the county auditor and to 1901  
the proper county board of elections in the manner and within 1902  
the time prescribed by the section of the Revised Code governing 1903  
submission of the question. The county board of elections shall 1904  
not submit the question of the tax to electors unless a copy of 1905  
the county auditor's certification accompanies the resolutions 1906  
or ordinances the taxing authority certifies to the board. 1907  
Before requesting a taxing authority to submit a tax levy, any 1908

agency or authority authorized to make that request shall first 1909  
request the certification from the county auditor provided under 1910  
this section. 1911

~~(4)~~ (3) This division is supplemental to, and not in 1912  
derogation of, any similar requirement governing the 1913  
certification by the county auditor of the tax valuation of a 1914  
subdivision or necessary tax rates for the purposes of the 1915  
submission of the question of a tax in excess of the ten-mill 1916  
limitation, including sections 133.18 and 5705.195 of the 1917  
Revised Code. 1918

(C) All taxes levied on property shall be extended on the 1919  
tax list and duplicate by the county auditor of the county in 1920  
which the property is located, and shall be collected by the 1921  
county treasurer of such county in the same manner and under the 1922  
same laws and rules as are prescribed for the assessment and 1923  
collection of county taxes. The proceeds of any tax levied by or 1924  
for any subdivision when received by its fiscal officer shall be 1925  
deposited in its treasury to the credit of the appropriate fund. 1926

**Sec. 5705.192.** (A) ~~For the purposes of~~ As used in this 1927  
~~section only,~~ "taxing authority" includes a township board of 1928  
park commissioners appointed under section 511.18 of the Revised 1929  
Code. 1930

(B) A taxing authority, by resolution, may propose to 1931  
replace an existing levy that the taxing authority is authorized 1932  
to levy, regardless of the section of the Revised Code under 1933  
which the authority is granted, except a school district 1934  
emergency levy proposed pursuant to sections 5705.194 to 1935  
5705.197 of the Revised Code. The taxing authority may propose 1936  
~~to replace the existing levy in its entirety at the rate at~~ 1937  
~~which it is authorized to be levied; may propose to replace a~~ 1938

~~portion of the existing levy at a lesser rate; or may propose to~~ 1939  
~~replace the existing levy in its entirety and increase the rate~~ 1940  
~~at which it is levied. If the taxing authority proposes to~~ 1941  
~~replace an existing levy, the proposed levy shall be called a~~ 1942  
~~replacement levy and shall be so designated on the ballot~~ 1943  
the replacement levy at any rate, except as may be limited by the 1944  
section of the Revised Code authorizing the existing levy. 1945

Except as otherwise provided in this division, a replacement 1946  
levy shall be limited to the purpose of the existing levy, and 1947  
shall appear separately on the ballot from, and shall not be 1948  
conjoined with, the renewal of any other existing levy. In the 1949  
case of an existing school district levy imposed under section 1950  
5705.21 of the Revised Code for the purpose specified in 1951  
division (F) of section 5705.19 of the Revised Code, or in the 1952  
case of an existing school district levy imposed under section 1953  
5705.217 of the Revised Code for the acquisition, construction, 1954  
enlargement, renovation, and financing of permanent 1955  
improvements, the replacement for that existing levy may be for 1956  
the same purpose or for the purpose of general permanent 1957  
improvements as defined in section 5705.21 of the Revised Code. 1958  
The replacement for an existing levy imposed under division (L) 1959  
of section 5705.19 or section 5705.222 of the Revised Code may 1960  
be for any purpose authorized for a levy imposed under section 1961  
5705.222 of the Revised Code. 1962

The resolution proposing a replacement levy shall specify 1963  
the purpose of the levy; its proposed rate expressed in mills 1964  
for each dollar of taxable value; whether, for each class of 1965  
property, the proposed rate is the same as the rate of the 1966  
existing levy, a reduction, or an increase less than, equal to, 1967  
or greater than the effective rate of the existing levy for that 1968  
class of property; the extent of any the reduction or increase, 1969

if any, expressed in ~~mills~~ dollars for each one hundred thousand 1970  
dollars of fair market value for each class of property; the 1971  
first calendar year in which the levy will be due; and the term 1972  
of the levy, expressed in years or, if applicable, that it will 1973  
be levied for a continuing period of time. 1974

(C) The sections of the Revised Code governing the maximum 1975  
rate and term of the existing levy, the contents of the 1976  
resolution that proposed the levy, the adoption of the 1977  
resolution, the arrangements for the submission of the question 1978  
of the levy, and notice of the election also govern the 1979  
respective provisions of the proposal to replace the existing 1980  
levy, except as provided in divisions ~~(B)~~ (C) (1) to ~~(4)~~ (5) of 1981  
this section: 1982

(1) In the case of an existing school district levy that 1983  
is imposed under section 5705.21 of the Revised Code for the 1984  
purpose specified in division (F) of section 5705.19 of the 1985  
Revised Code or under section 5705.217 of the Revised Code for 1986  
the acquisition, construction, enlargement, renovation, and 1987  
financing of permanent improvements, and that is to be replaced 1988  
by a levy for general permanent improvements, the term of the 1989  
replacement levy may be for a continuing period of time. 1990

(2) The date on which the election is held shall be as 1991  
follows: 1992

(a) For the replacement of a levy with a fixed term of 1993  
years, the date of the general election held during the last 1994  
year the existing levy may be extended on the real and public 1995  
utility property tax list and duplicate, or the date of any 1996  
election held in the ensuing year; 1997

(b) For the replacement of a levy imposed for a continuing 1998

period of time, the date of any election held in any year after 1999  
the year the levy to be replaced is first approved by the 2000  
electors, except that only one election on the question of 2001  
replacing the levy may be held during any calendar year. 2002

The failure by the electors to approve a proposal to 2003  
replace a levy imposed for a continuing period of time does not 2004  
terminate the existing continuing levy. 2005

(3) In the case of an existing school district levy 2006  
imposed under division (B) of section 5705.21, division (C) of 2007  
section 5705.212, or division (J) of section 5705.218 of the 2008  
Revised Code, the rates allocated to the qualifying school 2009  
district and to partnering community schools each may be 2010  
increased or decreased or remain the same, and the total rate 2011  
may be increased, decreased, or remain the same. 2012

(4) In the case of an existing levy imposed under division 2013  
(L) of section 5705.19 of the Revised Code, the term may be for 2014  
any number of years not exceeding ten or for a continuing period 2015  
of time. 2016

~~(C)~~ (5) Section 5705.25 of the Revised Code does not apply 2017  
to this section to the extent that section governs the contents 2018  
of the election notice. The notice of election shall state the 2019  
following: the purpose of the levy; the proposed rate expressed 2020  
in mills for each dollar of taxable value; whether the proposed 2021  
rate is less than, equal to, or greater than the effective rate 2022  
of the existing levy for each class of property; the extent of 2023  
the reduction or increase, if any, for each class of property as 2024  
expressed in dollars for each one hundred thousand dollars of 2025  
fair market value; the first calendar year in which the levy 2026  
will be due; and the term of the levy, expressed in years or, if 2027  
applicable, that it will be levied for a continuing period of 2028

time. 2029

(D) The form of the ballot at the election on the question 2030  
of a replacement levy shall be as follows: 2031

~~"A replacement of a tax for the benefit of ..... 2032  
(name of subdivision or public library) for the purpose 2033  
of ..... (the purpose stated in the resolution) at a rate 2034  
not exceeding ..... mills for each one dollar of valuation, 2035  
which amounts to ..... (rate expressed in dollars and 2036  
cents) for each one hundred dollars in valuation, for ..... 2037  
(number of years levy is to run, or that it will be levied for a 2038  
continuous period of time) 2039~~

REPLACEMENT TAX LEVY TO BE AN (INCREASE/DECREASE) AS 2040  
COMPARED TO THE EFFECTIVE RATE OF THE EXISTING TAX 2041

A replacement tax for ..... (name of subdivision or 2042  
public library) for the purpose of ..... (the purpose stated 2043  
in the resolution), to be levied at a rate not 2044  
exceeding ..... mills for each \$1 of taxable value, which, 2045  
compared to the effective rate of the tax to be replaced, 2046  
amounts to ..... (an increase/a decrease) of \$..... for each 2047  
\$100,000 of fair market value on residential and agricultural 2048  
real property and ..... (an increase/a decrease) of \$..... 2049  
for each \$100,000 of fair market value on other real property, 2050  
for a period of ..... (number of years levy is to run, or 2051  
that it will be levied for a continuing period of time), 2052  
commencing in ..... (first year the replacement tax is to be 2053  
levied), first due in calendar year ..... (first calendar 2054  
year in which the replacement tax shall be due). 2055

| FOR THE TAX LEVY

| AGAINST THE TAX LEVY

"

If the proposed rate of the replacement levy equals the effective rate for a class of property, the ballot language, including the ballot title language, shall be changed to reflect that fact. If that proposed rate is greater or less than the effective rate of the existing levy for one class of property, but does not have the same effect on the effective rate of the existing levy for another class of property, the ballot title language shall be changed to reflect that fact.

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

~~If the proposal is to replace an existing levy and increase the rate of the existing levy, the form of the ballot shall be changed by adding the words "..... mills of an existing levy and an increase of ..... mills, to constitute" after the words "a replacement of." If the proposal is to replace only a portion of an existing levy, the form of the ballot shall be changed by adding the words "a portion of an existing levy, being a reduction of ..... mills, to constitute" after the words "a replacement of." If the existing levy is imposed under division (B) of section 5705.21, division (C) (1) of section 5705.212, or division (J) of section 5705.218 of the Revised Code, the form of the ballot also shall state the~~

~~portion of the total increased rate or of the total rate as~~ 2088  
~~reduced that is to be allocated to partnering community schools.~~ 2089

~~If the tax is to be placed on the tax list of the current~~ 2090  
~~tax year, the form of the ballot shall be modified by adding at~~ 2091  
~~the end of the form the phrase ", commencing in .....~~ 2092  
~~(first year the replacement tax is to be levied), first due in~~ 2093  
~~calendar year ..... (first calendar year in which the tax~~ 2094  
~~shall be due)."~~ 2095

The question covered by the resolution shall be submitted 2096  
as a separate proposition, but may be printed on the same ballot 2097  
with any other proposition submitted at the same election, other 2098  
than the election of officers. More than one such question may 2099  
be submitted at the same election. 2100

~~(D)~~ (E) Two or more existing levies, or any portion of 2101  
those levies, may be combined into one replacement levy, ~~so long~~ 2102  
~~as all of~~ provided that the existing levies are for the same 2103  
purpose and either all are due to expire the same year or all 2104  
are for a continuing period of time. The question of combining 2105  
all or portions of those existing levies into the replacement 2106  
levy shall appear as one ballot proposition before the electors. 2107  
If the electors approve the ballot proposition, all or the 2108  
stated portions of the existing levies are replaced by one 2109  
replacement levy. The form of the ballot prescribed by division 2110  
(D) of this section shall be modified to reflect the replacement 2111  
of more than one existing levy; to reflect whether the proposed 2112  
rate is less than, equal to, or greater than the effective rate 2113  
of the combined existing levies for each class of property; and 2114  
to reflect the extent of the reduction or increase, if any, 2115  
expressed in dollars for each one thousand dollars of fair 2116  
market value for each class of property. 2117



~~(E)~~ (F) A levy approved in excess of the ten-mill 2118  
limitation under this section shall be certified to the tax 2119  
commissioner. In the first year of a levy approved under this 2120  
section, the levy shall be extended on the tax lists after the 2121  
February settlement succeeding the election at which the levy 2122  
was approved. If the levy is to be placed on the tax lists of 2123  
the current year, as specified in the resolution providing for 2124  
its submission, the result of the election shall be certified 2125  
immediately after the canvass by the board of elections to the 2126  
taxing authority, which shall forthwith make the necessary levy 2127  
and certify it to the county auditor, who shall extend it on the 2128  
tax lists for collection. After the first year, the levy shall 2129  
be included in the annual tax budget that is certified to the 2130  
county budget commission. 2131

If notes are authorized to be issued in anticipation of 2132  
the proceeds of the existing levy, notes may be issued in 2133  
anticipation of the proceeds of the replacement levy, and such 2134  
issuance is subject to the terms and limitations governing the 2135  
issuance of notes in anticipation of the proceeds of the 2136  
existing levy. 2137

~~(F)~~ (G) This section does not authorize a tax to be levied 2138  
in any year after the year in which revenue is not needed for 2139  
the purpose for which the tax is levied. 2140

**Sec. 5705.195.** Within five days after the resolution is 2141  
certified to the county auditor as provided by section 5705.194 2142  
of the Revised Code, the auditor shall calculate and certify to 2143  
the taxing authority the annual levy, expressed in dollars and 2144  
~~cents~~ for each one hundred thousand dollars of ~~valuation~~ fair 2145  
market value as well as in mills for each one dollar of 2146  
~~valuation~~ taxable value, throughout the life of the levy which 2147

will be required to produce the annual amount set forth in the 2148  
resolution assuming that the amount of the tax list of such 2149  
subdivision remains throughout the life of the levy the same as 2150  
the amount of the tax list for the current year, and if this is 2151  
not determined, the estimated amount submitted by the auditor to 2152  
the county budget commission. ~~When considering the tangible~~ 2153  
~~personal property component of the tax valuation of the~~ 2154  
~~subdivision, the county auditor shall take into account the~~ 2155  
~~assessment percentages prescribed in section 5711.22 of the~~ 2156  
~~Revised Code. The tax commissioner may issue rules, orders, or~~ 2157  
~~instructions directing how the assessment percentages must be~~ 2158  
~~utilized.~~ 2159

Upon receiving the certification from the county auditor, 2160  
if the taxing authority desires to proceed with the submission 2161  
of the question it shall, not less than ninety days before the 2162  
day of such election, certify its resolution, together with the 2163  
amount of the average tax levy, expressed in dollars ~~and cents~~ 2164  
for each one hundred thousand dollars of ~~valuation~~ fair market 2165  
value as well as in mills for each one dollar of ~~valuation~~ 2166  
taxable value, estimated by the auditor, and the number of years 2167  
the levy is to run to the board of elections of the county which 2168  
shall prepare the ballots and make other necessary arrangements 2169  
for the submission of the question to the voters of the 2170  
subdivision. 2171

**Sec. 5705.196.** The election provided for in section 2172  
5705.194 of the Revised Code shall be held at the regular places 2173  
for voting in the district, and shall be conducted, canvassed, 2174  
and certified in the same manner as regular elections in the 2175  
district for the election of county officers, provided that in 2176  
any such election in which only part of the electors of a 2177  
precinct are qualified to vote, the board of elections may 2178

assign voters in such part to an adjoining precinct. Such an 2179  
assignment may be made to an adjoining precinct in another 2180  
county with the consent and approval of the board of elections 2181  
of such other county. Notice of the election shall be published 2182  
in one newspaper of general circulation in the district once a 2183  
week for two consecutive weeks or as provided in section 7.16 of 2184  
the Revised Code, prior to the election. If the board of 2185  
elections operates and maintains a web site, the board of 2186  
elections shall post notice of the election on its web site for 2187  
thirty days prior to the election. Such notice shall state the 2188  
annual proceeds of the proposed levy, the purpose for which such 2189  
proceeds are to be used, the number of years during which the 2190  
levy shall run, and the estimated average additional tax rate 2191  
expressed in dollars ~~and cents~~ for each one hundred thousand 2192  
dollars of ~~valuation~~ fair market value as well as in mills for 2193  
each one dollar of ~~valuation~~ taxable value, outside the 2194  
limitation imposed by Section 2 of Article XII, Ohio 2195  
Constitution, as certified by the county auditor. 2196

**Sec. 5705.197.** The form of the ballot to be used at the 2197  
election provided for in section 5705.195 of the Revised Code 2198  
shall be as follows: 2199

"Shall a levy be imposed by the ..... (here insert 2200  
name of school district) for the purpose of ..... (here 2201  
insert purpose of levy) in the sum of ..... (here insert 2202  
annual amount the levy is to produce) and a levy of taxes to be 2203  
made outside of the ten-mill limitation estimated by the county 2204  
auditor to average ..... ~~(here insert number of mills)~~ 2205  
mills for each ~~one dollar~~ \$1 of ~~valuation~~ taxable value, which 2206  
amounts to \$..... ~~(here insert rate expressed in dollars~~ 2207  
~~and cents)~~ for each ~~one hundred dollars~~ \$100,000 of ~~valuation~~ 2208  
fair market value, for a period of ..... (here insert the 2209

number of years the millage is to be imposed) years? 2210

2211

For the Tax Levy
Against the Tax Levy

2212

2213

"

2214

The purpose for which the tax is to be levied shall be 2215  
printed in the space indicated, in boldface type of at least 2216  
twice the size of the type immediately surrounding it. 2217

If the tax is to be placed on the current tax list, the 2218  
form of the ballot shall be modified by adding, after "years," 2219  
the phrase ", commencing in ..... (first year the tax is to 2220  
be levied), first due in calendar year ..... (first 2221  
calendar year in which the tax shall be due)." 2222

If the levy submitted is a proposal to renew all or a 2223  
portion of an existing levy, the form of the ballot specified in 2224  
this section may be changed by adding the following at the 2225  
beginning of the form, after the words "shall a levy": 2226

(A) "Renewing an existing levy" in the case of a proposal 2227  
to renew an existing levy in the same amount; 2228

(B) "Renewing \$..... ~~dollars~~ and providing an increase of 2229  
\$..... ~~dollars~~" in the case of an increase; 2230

(C) "Renewing part of an existing levy, being a reduction 2231  
of \$..... ~~dollars~~" in the case of a renewal of only part of an 2232  
existing levy. 2233

If the levy submitted is a proposal to renew all or a 2234  
portion of more than one existing levy, the form of the ballot 2235  
may be changed in any of the manners provided in division (A), 2236  
(B), or (C) of this section, or any combination of those 2237

manners, as appropriate, so long as the form of the ballot 2238  
reflects the number of levies to be renewed, whether the amount 2239  
of any of the levies will be increased or decreased, the amount 2240  
of any such increase or decrease for each levy, and that none of 2241  
the existing levies to be renewed will be levied after the year 2242  
preceding the year in which the renewal levy is first imposed. 2243  
The form of the ballot shall be changed by adding the following 2244  
statement after "for a period of ..... years?" and before "For 2245  
the Tax Levy" and "Against the Tax Levy": 2246

"If approved, any remaining tax years on any of the 2247  
above ..... (here insert the number of existing levies) existing 2248  
levies will not be collected after ..... (here insert the 2249  
current tax year or, if not the current tax year, the applicable 2250  
tax year)." 2251

**Sec. 5705.199.** (A) At any time the board of education of a 2252  
city, local, exempted village, cooperative education, or joint 2253  
vocational school district, by a vote of two-thirds of all its 2254  
members, may declare by resolution that the revenue that will be 2255  
raised by all tax levies that the district is authorized to 2256  
impose, when combined with state and federal revenues, will be 2257  
insufficient to provide for the necessary requirements of the 2258  
school district, and that it is therefore necessary to levy a 2259  
tax in excess of the ten-mill limitation for the purpose of 2260  
providing for the necessary requirements of the school district. 2261  
Such a levy shall be proposed as a substitute for all or a 2262  
portion of one or more existing levies imposed under sections 2263  
5705.194 to 5705.197 of the Revised Code or under this section, 2264  
by levying a tax as follows: 2265

(1) In the initial year the levy is in effect, the levy 2266  
shall be in a specified amount of money equal to the aggregate 2267

annual dollar amount of proceeds derived from the levy or 2268  
levies, or portion thereof, being substituted. 2269

(2) In each subsequent year the levy is in effect, the 2270  
levy shall be in a specified amount of money equal to the sum of 2271  
the following: 2272

(a) The dollar amount of the proceeds derived from the 2273  
levy in the prior year; and 2274

(b) The dollar amount equal to the product of the total 2275  
taxable value of all taxable real property in the school 2276  
district in the then-current year, excluding carryover property 2277  
as defined in section 319.301 of the Revised Code, multiplied by 2278  
the annual levy, expressed in mills for each one dollar of 2279  
~~valuation~~ taxable value, that was required to produce the annual 2280  
dollar amount of the levy under this section in the prior year; 2281  
provided, that the amount under division (A) (2) (b) of this 2282  
section shall not be less than zero. 2283

(B) The resolution proposing the substitute levy shall 2284  
specify the annual dollar amount the levy is to produce in its 2285  
initial year; the first calendar year in which the levy will be 2286  
due; and the term of the levy expressed in years, which may be 2287  
any number not exceeding ten, or for a continuing period of 2288  
time. The resolution shall specify the date of holding the 2289  
election, which shall not be earlier than ninety days after 2290  
certification of the resolution to the board of elections, and 2291  
which shall be consistent with the requirements of section 2292  
3501.01 of the Revised Code. If two or more existing levies are 2293  
to be included in a single substitute levy, but are not 2294  
scheduled to expire in the same year, the resolution shall 2295  
specify that the existing levies to be substituted shall not be 2296  
levied after the year preceding the year in which the substitute 2297

levy is first imposed. 2298

The resolution shall go into immediate effect upon its 2299  
passage, and no publication of the resolution shall be necessary 2300  
other than that provided for in the notice of election. A copy 2301  
of the resolution shall immediately after its passage be 2302  
certified to the county auditor in the manner provided by 2303  
section 5705.195 of the Revised Code, and sections 5705.194 and 2304  
5705.196 of the Revised Code shall govern the arrangements for 2305  
the submission of the question and other matters concerning the 2306  
notice of election and the election, except as may be provided 2307  
otherwise in this section. 2308

(C) The form of the ballot to be used at the election on 2309  
the question of a levy under this section shall be as follows: 2310

"Shall a tax levy substituting for an existing levy be 2311  
imposed by the ..... (here insert name of school district) 2312  
for the purpose of providing for the necessary requirements of 2313  
the school district in the initial sum of \$..... (here 2314  
insert the annual dollar amount the levy is to produce in its 2315  
initial year), and a levy of taxes be made outside of the ten- 2316  
mill limitation estimated by the county auditor to 2317  
require ..... ~~(here insert number of mills)~~ mills for each 2318  
~~one dollar~~ \$1 of valuation taxable value, which amounts to 2319  
\$..... ~~(here insert rate expressed in dollars and cents)~~ 2320  
for each ~~one hundred dollars~~ \$100,000 of valuation fair market 2321  
value for the initial year of the tax, for a period 2322  
of ..... (here insert the number of years the levy is to be 2323  
imposed, or that it will be levied for a continuing period of 2324  
time), commencing in ..... (first year the tax is to be 2325  
levied), first due in calendar year ..... (first calendar 2326  
year in which the tax shall be due), with the sum of such tax to 2327

increase only if and as new land or real property improvements 2328  
not previously taxed by the school district are added to its tax 2329  
list? 2330

FOR THE TAX LEVY
AGAINST THE TAX LEVY

2331

2332

2333

"

2334

If the levy submitted is a proposal to substitute all or a 2335  
portion of more than one existing levy, the form of the ballot 2336  
may be changed so long as the ballot reflects the number of 2337  
levies to be substituted and that none of the existing levies to 2338  
be substituted will be levied after the year preceding the year 2339  
in which the substitute levy is first imposed. The form of the 2340  
ballot shall be modified by substituting the statement "Shall a 2341  
tax levy substituting for an existing levy" with "Shall a tax 2342  
levy substituting for existing levies" and adding the following 2343  
statement after "added to its tax list?" and before "For the Tax 2344  
Levy": 2345

"If approved, any remaining tax years on any of 2346  
the ..... (here insert the number of existing levies) 2347  
existing levies will not be collected after ..... (here 2348  
insert the current tax year or, if not the current tax year, the 2349  
applicable tax year)." 2350

(D) The submission of questions to the electors under this 2351  
section is subject to the limitation on the number of election 2352  
dates established by section 5705.214 of the Revised Code. 2353

(E) If a majority of the electors voting on the question 2354  
so submitted in an election vote in favor of the levy, the board 2355  
of education may make the necessary levy within the school 2356



district at the rate and for the purpose stated in the 2357  
resolution. The tax levy shall be included in the next tax 2358  
budget that is certified to the county budget commission. 2359

(F) A levy for a continuing period of time may be 2360  
decreased pursuant to section 5705.261 of the Revised Code. 2361

(G) A levy under this section substituting for all or a 2362  
portion of one or more existing levies imposed under sections 2363  
5705.194 to 5705.197 of the Revised Code or under this section 2364  
shall be treated as having renewed the levy or levies being 2365  
substituted for purposes of the payments made under sections 2366  
5751.20 to 5751.22 of the Revised Code. 2367

(H) After the approval of a levy on the current tax list 2368  
and duplicate, and prior to the time when the first tax 2369  
collection from the levy can be made, the board of education may 2370  
anticipate a fraction of the proceeds of the levy and issue 2371  
anticipation notes in a principal amount not exceeding fifty per 2372  
cent of the total estimated proceeds of the levy to be collected 2373  
during the first year of the levy. The notes shall be issued as 2374  
provided in section 133.24 of the Revised Code, shall have 2375  
principal payments during each year after the year of their 2376  
issuance over a period not to exceed five years, and may have a 2377  
principal payment in the year of their issuance. 2378

**Sec. 5705.21.** (A) At any time, the board of education of 2379  
any city, local, exempted village, cooperative education, or 2380  
joint vocational school district, by a vote of two-thirds of all 2381  
its members, may declare by resolution that the amount of taxes 2382  
that may be raised within the ten-mill limitation by levies on 2383  
the current tax ~~duplicate~~ list will be insufficient to provide 2384  
an adequate amount for the necessary requirements of the school 2385  
district, that it is necessary to levy a tax in excess of such 2386

limitation for one of the purposes specified in division (A), 2387  
(D), (F), (H), or (DD) of section 5705.19 of the Revised Code, 2388  
for general permanent improvements, for the purpose of operating 2389  
a cultural center, for the purpose of providing for school 2390  
safety and security, or for the purpose of providing education 2391  
technology, and that the question of such additional tax levy 2392  
shall be submitted to the electors of the school district at a 2393  
special election on a day to be specified in the resolution. In 2394  
the case of a qualifying library levy for the support of a 2395  
library association or private corporation, the question shall 2396  
be submitted to the electors of the association library 2397  
district. If the resolution states that the levy is for the 2398  
purpose of operating a cultural center, the ballot shall state 2399  
that the levy is "for the purpose of operating the..... 2400  
(name of cultural center).". 2401

As used in this division, "cultural center" means a 2402  
freestanding building, separate from a public school building, 2403  
that is open to the public for educational, musical, artistic, 2404  
and cultural purposes; "education technology" means, but is not 2405  
limited to, computer hardware, equipment, materials, and 2406  
accessories, equipment used for two-way audio or video, and 2407  
software; and "general permanent improvements" means permanent 2408  
improvements without regard to the limitation of division (F) of 2409  
section 5705.19 of the Revised Code that the improvements be a 2410  
specific improvement or a class of improvements that may be 2411  
included in a single bond issue. 2412

A resolution adopted under this division shall be confined 2413  
to a single purpose and shall specify the amount of the increase 2414  
in rate that it is necessary to levy, the purpose of the levy, 2415  
and the number of years during which the increase in rate shall 2416  
be in effect. The number of years may be any number not 2417

exceeding five or, if the levy is for current expenses of the 2418  
district or for general permanent improvements, for a continuing 2419  
period of time. 2420

(B) (1) The board of education of a qualifying school 2421  
district, by resolution, may declare that it is necessary to 2422  
levy a tax in excess of the ten-mill limitation for the purpose 2423  
of paying the current expenses of partnering community schools 2424  
and, if any of the levy proceeds are so allocated, of the 2425  
district. A qualifying school district that is not a municipal 2426  
school district may allocate all of the levy proceeds to 2427  
partnering community schools. A municipal school district shall 2428  
allocate a portion of the levy proceeds to the current expenses 2429  
of the district. The resolution shall declare that the question 2430  
of the additional tax levy shall be submitted to the electors of 2431  
the school district at a special election on a day to be 2432  
specified in the resolution. The resolution shall state the 2433  
purpose of the levy, the rate of the tax expressed in mills ~~per~~ 2434  
for each dollar of taxable value, the number of such mills to be 2435  
levied for the current expenses of the partnering community 2436  
schools and the number of such mills, if any, to be levied for 2437  
the current expenses of the school district, the number of years 2438  
the tax will be levied, and the first year the tax will be 2439  
levied. The number of years the tax may be levied may be any 2440  
number not exceeding ten years, or for a continuing period of 2441  
time. 2442

The levy of a tax for the current expenses of a partnering 2443  
community school under this section and the distribution of 2444  
proceeds from the tax by a qualifying school district to 2445  
partnering community schools is hereby determined to be a proper 2446  
public purpose. 2447

(2) (a) If any portion of the levy proceeds are to be 2448  
allocated to the current expenses of the qualifying school 2449  
district, the form of the ballot at an election held pursuant to 2450  
division (B) of this section shall be as follows: 2451

"Shall a levy be imposed by the..... (insert the name 2452  
of the qualifying school district) for the purpose of current 2453  
expenses of the school district and of partnering community 2454  
schools at a rate not exceeding..... (insert the number of 2455  
mills) mills for each ~~one dollar~~ \$1 of valuation taxable value, 2456  
of which..... ~~(insert the number of mills to be allocated to~~ 2457  
~~partnering community schools)~~ mills is to be allocated to 2458  
partnering community schools), which amounts to \$..... ~~(insert~~ 2459  
~~the rate expressed in dollars and cents)~~ for each ~~one hundred~~ 2460  
~~dollars~~ \$100,000 of valuation fair market value, for..... 2461  
(insert the number of years the levy is to be imposed, or that 2462  
it will be levied for a continuing period of time), 2463  
beginning..... (insert first year the tax is to be levied), 2464  
which will first be payable in calendar year..... (insert the 2465  
first calendar year in which the tax would be payable)? 2466

FOR THE TAX LEVY
AGAINST THE TAX LEVY

"

(b) If all of the levy proceeds are to be allocated to the 2471  
current expenses of partnering community schools, the form of 2472  
the ballot shall be as follows: 2473

"Shall a levy be imposed by the..... (insert the name 2474  
of the qualifying school district) for the purpose of current 2475  
expenses of partnering community schools at a rate not 2476

exceeding..... ~~(insert the number of mills)~~ mills for each ~~one-~~ 2477  
~~dollar \$1 of valuation taxable value,~~ which amounts to \$..... 2478  
~~(insert the rate expressed in dollars and cents)~~ for each ~~one-~~ 2479  
~~hundred dollars \$100,000 of valuation~~ fair market value, 2480  
for..... (insert the number of years the levy is to be imposed, 2481  
or that it will be levied for a continuing period of time), 2482  
beginning..... (insert first year the tax is to be levied), 2483  
which will first be payable in calendar year..... (insert the 2484  
first calendar year in which the tax would be payable)? 2485

FOR THE TAX LEVY
AGAINST THE TAX LEVY

"

(3) Upon each receipt of a tax distribution by the 2490  
qualifying school district, the board of education shall credit 2491  
the portion allocated to partnering community schools to the 2492  
partnering community schools fund. All income from the 2493  
investment of money in the partnering community schools fund 2494  
shall be credited to that fund. 2495

(a) If the qualifying school district is a municipal 2496  
school district, the board of education shall distribute the 2497  
partnering community schools amount among the then qualifying 2498  
community schools not more than forty-five days after the school 2499  
district receives and deposits each tax distribution. From each 2500  
tax distribution, each such partnering community school shall 2501  
receive a portion of the partnering community schools amount in 2502  
the proportion that the number of its resident students bears to 2503  
the aggregate number of resident students of all such partnering 2504  
community schools as of the date of receipt and deposit of the 2505  
tax distribution. 2506

(b) If the qualifying school district is not a municipal 2507  
school district, the board of education may distribute all or a 2508  
portion of the amount in the partnering community schools fund 2509  
during a fiscal year to partnering community schools on or 2510  
before the first day of June of the preceding fiscal year. Each 2511  
such partnering community school shall receive a portion of the 2512  
amount distributed by the board from the partnering community 2513  
schools fund during the fiscal year in the proportion that the 2514  
number of its resident students bears to the aggregate number of 2515  
resident students of all such partnering community schools as of 2516  
the date the school district received and deposited the most 2517  
recent tax distribution. On or before the fifteenth day of June 2518  
of each fiscal year, the board of education shall announce an 2519  
estimated allocation to partnering community schools for the 2520  
ensuing fiscal year. The board is not required to allocate to 2521  
partnering community schools the entire partnering community 2522  
schools amount in the fiscal year in which a tax distribution is 2523  
received and deposited in the partnering community schools fund. 2524  
The estimated allocation shall be published on the web site of 2525  
the school district and expressed as a dollar amount per 2526  
resident student. The actual allocation to community schools in 2527  
a fiscal year need not conform to the estimate published by the 2528  
school district so long if the estimate was made in good faith. 2529

Distributions by a school district under division (B) (3) 2530  
(b) of this section shall be made in accordance with 2531  
distribution agreements entered into by the board of education 2532  
and each partnering community school eligible for distributions 2533  
under this division. The distribution agreements shall be 2534  
certified to the department of education each fiscal year before 2535  
the thirtieth day of July. Each agreement shall provide for at 2536  
least three distributions by the school district to the 2537

partnering community school during the fiscal year and shall 2538  
require the initial distribution be made on or before the 2539  
thirtieth day of July. 2540

(c) For the purposes of division (B) of this section, the 2541  
number of resident students shall be the number of such students 2542  
reported under section 3317.03 of the Revised Code and 2543  
established by the department of education as of the date of 2544  
receipt and deposit of the tax distribution. 2545

(4) To the extent an agreement whereby the qualifying 2546  
school district and a community school endorse each other's 2547  
programs is necessary for the community school to qualify as a 2548  
partnering community school under division (B) (6) (b) of this 2549  
section, the board of education of the school district shall 2550  
certify to the department of education the agreement along with 2551  
the determination that such agreement satisfies the requirements 2552  
of that division. The board's determination is conclusive. 2553

(5) For the purposes of Chapter 3317. of the Revised Code 2554  
or other laws referring to the "taxes charged and payable" for a 2555  
school district, the taxes charged and payable for a qualifying 2556  
school district that levies a tax under division (B) of this 2557  
section includes only the taxes charged and payable under that 2558  
levy for the current expenses of the school district, and does 2559  
not include the taxes charged and payable for the current 2560  
expenses of partnering community schools. The taxes charged and 2561  
payable for the current expenses of partnering community schools 2562  
shall not affect the calculation of "state education aid" as 2563  
defined in section 5751.20 of the Revised Code. 2564

(6) As used in division (B) of this section: 2565

(a) "Qualifying school district" means a municipal school 2566

district, as defined in section 3311.71 of the Revised Code or a 2567  
school district that contains within its territory a partnering 2568  
community school. 2569

(b) "Partnering community school" means a community school 2570  
established under Chapter 3314. of the Revised Code that is 2571  
located within the territory of the qualifying school district 2572  
and meets one of the following criteria: 2573

(i) If the qualifying school district is a municipal 2574  
school district, the community school is sponsored by the 2575  
district or is a party to an agreement with the district whereby 2576  
the district and the community school endorse each other's 2577  
programs; 2578

(ii) If the qualifying school district is not a municipal 2579  
school district, the community school is sponsored by a sponsor 2580  
that was rated as "exemplary" in the ratings most recently 2581  
published under section 3314.016 of the Revised Code before the 2582  
resolution proposing the levy is certified to the board of 2583  
elections. 2584

(c) "Partnering community schools amount" means the 2585  
product obtained, as of the receipt and deposit of the tax 2586  
distribution, by multiplying the amount of a tax distribution by 2587  
a fraction, the numerator of which is the number of mills per 2588  
dollar of taxable value of the property tax to be allocated to 2589  
partnering community schools, and the denominator of which is 2590  
the total number of mills per dollar of taxable value authorized 2591  
by the electors in the election held under division (B) of this 2592  
section, each as set forth in the resolution levying the tax. If 2593  
the resolution allocates all of the levy proceeds to partnering 2594  
community schools, the "partnering schools amount" equals the 2595  
amount of the tax distribution. 2596



(d) "Partnering community schools fund" means a separate 2597  
fund established by the board of education of a qualifying 2598  
school district for the deposit of partnering community school 2599  
amounts under this section. 2600

(e) "Resident student" means a student enrolled in a 2601  
partnering community school who is entitled to attend school in 2602  
the qualifying school district under section 3313.64 or 3313.65 2603  
of the Revised Code. 2604

(f) "Tax distribution" means a distribution of proceeds of 2605  
the tax authorized by division (B) of this section under section 2606  
321.24 of the Revised Code and distributions that are 2607  
attributable to that tax under sections 323.156 and 4503.068 of 2608  
the Revised Code or other applicable law. 2609

(C) A resolution adopted under this section shall specify 2610  
the date of holding the election, which shall not be earlier 2611  
than ninety days after the adoption and certification of the 2612  
resolution and which shall be consistent with the requirements 2613  
of section 3501.01 of the Revised Code. 2614

A resolution adopted under this section may propose to 2615  
renew one or more existing levies imposed under division (A) or 2616  
(B) of this section or to increase or decrease a single levy 2617  
imposed under either such division. 2618

If the board of education imposes one or more existing 2619  
levies for the purpose specified in division (F) of section 2620  
5705.19 of the Revised Code, the resolution may propose to renew 2621  
one or more of those existing levies, or to increase or decrease 2622  
a single such existing levy, for the purpose of general 2623  
permanent improvements. 2624

If the resolution proposes to renew two or more existing 2625

levies, the levies shall be levied for the same purpose. The 2626  
resolution shall identify those levies and the rates at which 2627  
they are levied. The resolution also shall specify that the 2628  
existing levies shall not be extended on the tax lists after the 2629  
year preceding the year in which the renewal levy is first 2630  
imposed, regardless of the years for which those levies 2631  
originally were authorized to be levied. 2632

If the resolution proposes to renew an existing levy 2633  
imposed under division (B) of this section, the rates allocated 2634  
to the qualifying school district and to partnering community 2635  
schools each may be increased or decreased or remain the same, 2636  
and the total rate may be increased, decreased, or remain the 2637  
same. The resolution and notice of election shall specify the 2638  
number of the mills to be levied for the current expenses of the 2639  
partnering community schools and the number of the mills, if 2640  
any, to be levied for the current expenses of the qualifying 2641  
school district. 2642

A resolution adopted under this section shall go into 2643  
immediate effect upon its passage, and no publication of the 2644  
resolution shall be necessary other than that provided for in 2645  
the notice of election. A copy of the resolution shall 2646  
immediately after its passing be certified to the board of 2647  
elections of the proper county in the manner provided by section 2648  
5705.25 of the Revised Code. That section shall govern the 2649  
arrangements for the submission of such question and other 2650  
matters concerning the election to which that section refers, 2651  
including publication of notice of the election, except that the 2652  
election shall be held on the date specified in the resolution. 2653  
In the case of a resolution adopted under division (B) of this 2654  
section, the publication of notice of that election shall state 2655  
the number of the mills, if any, to be levied for the current 2656

expenses of partnering community schools and the number of the 2657  
mills to be levied for the current expenses of the qualifying 2658  
school district. If a majority of the electors voting on the 2659  
question so submitted in an election vote in favor of the levy, 2660  
the board of education may make the necessary levy within the 2661  
school district or, in the case of a qualifying library levy for 2662  
the support of a library association or private corporation, 2663  
within the association library district, at the additional rate, 2664  
or at any lesser rate in excess of the ten-mill limitation on 2665  
the tax list, for the purpose stated in the resolution. A levy 2666  
for a continuing period of time may be reduced pursuant to 2667  
section 5705.261 of the Revised Code. The tax levy shall be 2668  
included in the next tax budget that is certified to the county 2669  
budget commission. 2670

(D) (1) After the approval of a levy on the current tax 2671  
list and duplicate for current expenses, for recreational 2672  
purposes, for community centers provided for in section 755.16 2673  
of the Revised Code, or for a public library of the district 2674  
under division (A) of this section, and prior to the time when 2675  
the first tax collection from the levy can be made, the board of 2676  
education may anticipate a fraction of the proceeds of the levy 2677  
and issue anticipation notes in a principal amount not exceeding 2678  
fifty per cent of the total estimated proceeds of the levy to be 2679  
collected during the first year of the levy. 2680

(2) After the approval of a levy for general permanent 2681  
improvements for a specified number of years or for permanent 2682  
improvements having the purpose specified in division (F) of 2683  
section 5705.19 of the Revised Code, the board of education may 2684  
anticipate a fraction of the proceeds of the levy and issue 2685  
anticipation notes in a principal amount not exceeding fifty per 2686  
cent of the total estimated proceeds of the levy remaining to be 2687

collected in each year over a period of five years after the 2688  
issuance of the notes. 2689

The notes shall be issued as provided in section 133.24 of 2690  
the Revised Code, shall have principal payments during each year 2691  
after the year of their issuance over a period not to exceed 2692  
five years, and may have a principal payment in the year of 2693  
their issuance. 2694

(3) After approval of a levy for general permanent 2695  
improvements for a continuing period of time, the board of 2696  
education may anticipate a fraction of the proceeds of the levy 2697  
and issue anticipation notes in a principal amount not exceeding 2698  
fifty per cent of the total estimated proceeds of the levy to be 2699  
collected in each year over a specified period of years, not 2700  
exceeding ten, after the issuance of the notes. 2701

The notes shall be issued as provided in section 133.24 of 2702  
the Revised Code, shall have principal payments during each year 2703  
after the year of their issuance over a period not to exceed ten 2704  
years, and may have a principal payment in the year of their 2705  
issuance. 2706

(4) After the approval of a levy on the current tax list 2707  
and duplicate under division (B) of this section, and prior to 2708  
the time when the first tax collection from the levy can be 2709  
made, the board of education may anticipate a fraction of the 2710  
proceeds of the levy for the current expenses of the school 2711  
district and issue anticipation notes in a principal amount not 2712  
exceeding fifty per cent of the estimated proceeds of the levy 2713  
to be collected during the first year of the levy and allocated 2714  
to the school district. The portion of the levy proceeds to be 2715  
allocated to partnering community schools under that division 2716  
shall not be included in the estimated proceeds anticipated 2717

under this division and shall not be used to pay debt charges on 2718  
any anticipation notes. 2719

The notes shall be issued as provided in section 133.24 of 2720  
the Revised Code, shall have principal payments during each year 2721  
after the year of their issuance over a period not to exceed 2722  
five years, and may have a principal payment in the year of 2723  
their issuance. 2724

(E) The submission of questions to the electors under this 2725  
section is subject to the limitation on the number of election 2726  
dates established by section 5705.214 of the Revised Code. 2727

(F) The board of education of any school district that 2728  
levies a tax under this section for the purpose of providing for 2729  
school safety and security may report to the department of 2730  
education how the district is using revenue from that tax. 2731

**Sec. 5705.213.** (A) (1) The board of education of any school 2732  
district, at any time and by a vote of two-thirds of all of its 2733  
members, may declare by resolution that the amount of taxes that 2734  
may be raised within the ten-mill limitation will be 2735  
insufficient to provide an adequate amount for the present and 2736  
future requirements of the school district and that it is 2737  
necessary to levy a tax in excess of that limitation for current 2738  
expenses. The resolution also shall state that the question of 2739  
the additional tax shall be submitted to the electors of the 2740  
school district at a special election. The resolution shall 2741  
specify, for each year the levy is in effect, the amount of 2742  
money that the levy is proposed to raise, which may, for years 2743  
after the first year the levy is made, be expressed in terms of 2744  
a dollar or percentage increase over the prior year's amount. 2745  
The resolution also shall specify that the purpose of the levy 2746  
is for current expenses, the number of years during which the 2747

tax shall be in effect which may be for any number of years not 2748  
exceeding ten, and the year in which the tax first is proposed 2749  
to be levied. The resolution shall specify the date of holding 2750  
the special election, which shall not be earlier than ninety- 2751  
five days after the adoption and certification of the resolution 2752  
to the county auditor and not earlier than ninety days after 2753  
certification to the board of elections. The date of the 2754  
election shall be consistent with the requirements of section 2755  
3501.01 of the Revised Code. 2756

(2) The board of education, by a vote of two-thirds of all 2757  
of its members, may adopt a resolution proposing to renew a tax 2758  
levied under division (A) (1) of this section. Such a resolution 2759  
shall provide for levying a tax and specify all of the 2760  
following: 2761

(a) That the tax shall be called and designated on the 2762  
ballot as a renewal levy; 2763

(b) The amount of the renewal tax, which shall be no more 2764  
than the amount of tax levied during the last year the tax being 2765  
renewed is authorized to be in effect; 2766

(c) The number of years, not to exceed ten, that the 2767  
renewal tax will be levied, or that it will be levied for a 2768  
continuing period of time; 2769

(d) That the purpose of the renewal levy is for current 2770  
expenses; 2771

(e) Subject to the certification and notification 2772  
requirements of section 5705.251 of the Revised Code, that the 2773  
question of the renewal levy shall be submitted to the electors 2774  
of the school district at the general election held during the 2775  
last year the tax being renewed may be extended on the real and 2776

public utility property tax list and duplicate or at a special 2777  
election held during the ensuing year. 2778

(3) A resolution adopted under division (A) (1) or (2) of 2779  
this section shall go into immediate effect upon its adoption 2780  
and no publication of the resolution is necessary other than 2781  
that provided for in the notice of election. Immediately after 2782  
its adoption, a copy of the resolution shall be certified to the 2783  
county auditor of the proper county, who shall, within five 2784  
days, calculate and certify to the board of education the 2785  
estimated levy, for the first year, and for each subsequent year 2786  
for which the tax is proposed to be in effect. The estimates 2787  
shall be made both in mills for each dollar of ~~valuation,~~ 2788  
taxable value and in dollars ~~and cents~~ for each one hundred 2789  
thousand dollars of ~~valuation~~ fair market value. In making the 2790  
estimates, the auditor shall assume that the amount of the tax 2791  
list remains throughout the life of the levy, the same as the 2792  
tax list for the current year. If the tax list for the current 2793  
year is not determined, the auditor shall base the auditor's 2794  
estimates on the estimated amount of the tax list for the 2795  
current year as submitted to the county budget commission. 2796

If the board desires to proceed with the submission of the 2797  
question, it shall certify its resolution, with the estimated 2798  
tax levy expressed in mills for each dollar of taxable value and 2799  
dollars ~~and cents per~~ for each one hundred thousand dollars of 2800  
~~valuation~~ fair market value for each year that the tax is 2801  
proposed to be in effect, to the board of elections of the 2802  
proper county in the manner provided by division (A) of section 2803  
5705.251 of the Revised Code. Section 5705.251 of the Revised 2804  
Code shall govern the arrangements for the submission of the 2805  
question and other matters concerning the election to which that 2806  
section refers. The election shall be held on the date specified 2807

in the resolution. If a majority of the electors voting on the 2808  
question so submitted in an election vote in favor of the tax, 2809  
and if the tax is authorized to be levied for the current year, 2810  
the board of education immediately may make the additional levy 2811  
necessary to raise the amount specified in the resolution or a 2812  
lesser amount for the purpose stated in the resolution. 2813

(4) The submission of questions to the electors under this 2814  
section is subject to the limitation on the number of election 2815  
dates established by section 5705.214 of the Revised Code. 2816

(B) Notwithstanding sections 133.30 and 133.301 of the 2817  
Revised Code, after the approval of a tax to be levied in the 2818  
current or the succeeding year and prior to the time when the 2819  
first tax collection from that levy can be made, the board of 2820  
education may anticipate a fraction of the proceeds of the levy 2821  
and issue anticipation notes in an amount not to exceed fifty 2822  
per cent of the total estimated proceeds of the levy to be 2823  
collected during the first year of the levy. The notes shall be 2824  
sold as provided in Chapter 133. of the Revised Code. If 2825  
anticipation notes are issued, they shall mature serially and in 2826  
substantially equal amounts during each year over a period not 2827  
to exceed five years; and the amount necessary to pay the 2828  
interest and principal as the anticipation notes mature shall be 2829  
deemed appropriated for those purposes from the levy, and 2830  
appropriations from the levy by the board of education shall be 2831  
limited each fiscal year to the balance available in excess of 2832  
that amount. 2833

If the auditor of state has certified a deficit pursuant 2834  
to section 3313.483 of the Revised Code, the notes authorized 2835  
under this section may be sold in accordance with Chapter 133. 2836  
of the Revised Code, except that the board may sell the notes 2837



after providing a reasonable opportunity for competitive 2838  
bidding. 2839

**Sec. 5705.215.** (A) The governing board of an educational 2840  
service center that is the taxing authority of a county school 2841  
financing district, upon receipt of identical resolutions 2842  
adopted within a sixty-day period by a majority of the members 2843  
of the board of education of each school district that is within 2844  
the territory of the county school financing district, may 2845  
submit a tax levy to the electors of the territory in the same 2846  
manner as a school board may submit a levy under division (C) of 2847  
section 5705.21 of the Revised Code, except that: 2848

(1) The levy may be for a period not to exceed ten years, 2849  
or, if the levy is solely for the purpose or purposes described 2850  
in division (A) (2) (a) or (c) of this section, for a continuing 2851  
period of time. 2852

(2) The purpose of the levy shall be one or more of the 2853  
following: 2854

(a) For current expenses for the provision of special 2855  
education and related services within the territory of the 2856  
district; 2857

(b) For permanent improvements within the territory of the 2858  
district for special education and related services; 2859

(c) For current expenses for specified educational 2860  
programs within the territory of the district; 2861

(d) For permanent improvements within the territory of the 2862  
district for specified educational programs; 2863

(e) For permanent improvements within the territory of the 2864  
district. 2865

(B) If the levy provides for but is not limited to current 2866  
expenses, the resolutions shall apportion the annual rate of the 2867  
levy between current expenses and the other purposes. The 2868  
apportionment need not be the same for each year of the levy, 2869  
but the respective portions of the rate actually levied each 2870  
year for current expenses and the other purposes shall be 2871  
limited by that apportionment. 2872

(C) Prior to the application of section 319.301 of the 2873  
Revised Code, the rate of a levy that is limited to, or to the 2874  
extent that it is apportioned to, purposes other than current 2875  
expenses shall be reduced in the same proportion in which the 2876  
district's total valuation increases during the life of the levy 2877  
because of additions to such valuation that have resulted from 2878  
improvements added to the tax list and duplicate. 2879

(D) After the approval of a county school financing 2880  
district levy under this section, the taxing authority may 2881  
anticipate a fraction of the proceeds of such levy and may from 2882  
time to time during the life of such levy, but in any given year 2883  
prior to the time when the tax collection from such levy can be 2884  
made for that year, issue anticipation notes in an amount not 2885  
exceeding fifty per cent of the estimated proceeds of the levy 2886  
to be collected in each year up to a period of five years after 2887  
the date of the issuance of such notes, less an amount equal to 2888  
the proceeds of such levy obligated for each year by the 2889  
issuance of anticipation notes, provided that the total amount 2890  
maturing in any one year shall not exceed fifty per cent of the 2891  
anticipated proceeds of the levy for that year. Each issue of 2892  
notes shall be sold as provided in Chapter 133. of the Revised 2893  
Code, and shall, except for ~~such~~ the limitation that the total 2894  
amount of such notes maturing in any one year shall not exceed 2895  
fifty per cent of the anticipated proceeds of such levy for that 2896

year, mature serially in substantially equal installments during 2897  
each year over a period not to exceed five years after their 2898  
issuance. 2899

(E) (1) In a resolution to be submitted to the taxing 2900  
authority of a county school financing district under division 2901  
(A) of this section calling for a ballot issue on the question 2902  
of the levying of a tax for a continuing period of time by the 2903  
taxing authority, the board of education of a school district 2904  
that is part of the territory of the county school financing 2905  
district also may propose to reduce the rate of one or more of 2906  
that school district's property taxes levied for a continuing 2907  
period of time in excess of the ten-mill limitation. The 2908  
reduction in the rate of a property tax may be any amount, 2909  
expressed in mills per one dollar of ~~valuation~~ taxable value, 2910  
not exceeding the rate at which the tax is authorized to be 2911  
levied. The reduction in the rate of a tax shall first take 2912  
effect in the same year that the county school financing 2913  
district tax takes effect, and shall continue for each year that 2914  
the county school financing district tax is in effect. A board 2915  
of education's resolution proposing to reduce the rate of one or 2916  
more of its school district property taxes shall specifically 2917  
identify each such tax and shall state for each tax the maximum 2918  
rate at which it currently may be levied and the maximum rate at 2919  
which it could be levied after the proposed reduction, expressed 2920  
in mills ~~per~~ per for each one dollar of ~~valuation~~ taxable value. 2921

Before submitting the resolution to the taxing authority 2922  
of the county school financing district, the board of education 2923  
of the school district shall certify a copy of it to the tax 2924  
commissioner. Within ten days of receiving the copy, the tax 2925  
commissioner shall certify to the board the reduction in the 2926  
school district's total effective tax rate for each class of 2927

property that would have resulted if the proposed reduction in 2928  
the rate or rates had been in effect the previous year. After 2929  
receiving the certification from the commissioner, the board may 2930  
amend its resolution to change the proposed property tax rate 2931  
reduction before submitting the resolution to the financing 2932  
district taxing authority. As used in this paragraph, "effective 2933  
tax rate" has the same meaning as in section 323.08 of the 2934  
Revised Code. 2935

If the board of education of a school district that is 2936  
part of the territory of a county school financing district 2937  
adopts a resolution proposing to reduce the rate of one or more 2938  
of its property taxes in conjunction with the levying of a tax 2939  
by the financing district, the resolution submitted by the board 2940  
to the taxing authority of the financing district under division 2941  
(A) of this section does not have to be identical in this 2942  
respect to the resolutions submitted by the boards of education 2943  
of the other school districts that are part of the territory of 2944  
the county school financing district. 2945

(2) Each school district that is part of the territory of 2946  
a county school financing district may tailor to its own 2947  
situation a proposed reduction in one or more property tax rates 2948  
in conjunction with the proposed levying of a tax by the county 2949  
school financing district; if one such school district proposes 2950  
a reduction in one or more tax rates, another school district 2951  
may propose a reduction of a different size or may propose no 2952  
reduction. Within each school district that is part of the 2953  
territory of the county school financing district, the electors 2954  
shall vote on one ballot issue combining the question of the 2955  
levying of the tax by the taxing authority of the county school 2956  
financing district with, if any such reduction is proposed, the 2957  
question of the reduction in the rate of one or more taxes of 2958

the school district. If a majority of the electors of the county  
school financing district voting on the question of the proposed  
levying of a tax by the taxing authority of the financing  
district vote to approve the question, any tax reductions  
proposed by school districts that are part of the territory of  
the financing district also are approved.

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

"Shall the ..... (name of the county school financing  
district) be authorized to levy an additional tax for .....  
(purpose stated in the resolutions) 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 a continuing period of time? If the county school  
financing district tax is approved, the rate of an existing tax  
currently levied by the ..... (name of the school district of  
which the elector is a resident) at the rate of ..... mills  
~~for each one dollar of valuation~~ shall be reduced to .....  
mills for each \$1 of taxable value, which amounts to a reduction  
in tax of \$..... for each \$100,000 of fair market value on  
residential and agricultural real property and \$..... for each  
\$100,000 of fair market value on other real property, the  
reduction continuing until any such time as the county school  
financing district tax is decreased or repealed.

| For the issue

| Against the issue

"

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If the board of education of the school district proposes  
to reduce the rate of more than one of its existing taxes, the  
second sentence of the ballot language shall be modified for  
residents of that district to express the rates at which those  
taxes currently are levied and the rates to which they would be  
reduced. If the board of education of the school district does  
not propose to reduce the rate of any of its taxes, the second  
sentence of the ballot language shall not be used for residents  
of that district. In any case, the first sentence of the ballot  
language shall be the same for all the electors in the county  
school financing district, but the second sentence shall be  
different in each school district depending on whether and in  
what amount the board of education of the school district  
proposes to reduce the rate of one or more of its property  
taxes.

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(4) If the rate of a school district property tax is  
reduced pursuant to this division, the tax commissioner shall  
compute the percentage required to be computed for that tax  
under division (D) of section 319.301 of the Revised Code each  
year the rate is reduced as if the tax had been levied in the  
preceding year at the rate to which it has been reduced. If the  
reduced rate of a tax is increased under division (E) (5) of this  
section, the commissioner shall compute the percentage required  
to be computed for that tax under division (D) of section  
319.301 of the Revised Code each year the rate is increased as  
if the tax had been levied in the preceding year at the rate to  
which it has been increased.

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(5) After the levying of a county school financing  
district tax in conjunction with the reduction of the rate of

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one or more school district taxes is approved by the electors 3019  
under this division, if the rate of the county school financing 3020  
district tax is decreased pursuant to an election under section 3021  
5705.261 of the Revised Code, the rate of each school district 3022  
tax that had been reduced shall be increased by the number of 3023  
mills obtained by multiplying the number of mills of the 3024  
original reduction by the same percentage that the financing 3025  
district tax rate is decreased. If the county school financing 3026  
district tax is repealed pursuant to an election under section 3027  
5705.261 of the Revised Code, each school district may resume 3028  
levying the property taxes that had been reduced at the full 3029  
rate originally approved by the electors. A reduction in the 3030  
rate of a school district property tax under this division is a 3031  
reduction in the rate at which the board of education may levy 3032  
that tax only for the period during which the county school 3033  
financing district tax is levied prior to any decrease or repeal 3034  
under section 5705.261 of the Revised Code. The resumption of 3035  
the authority of the board of education to levy an increased or 3036  
the full rate of tax does not constitute the levying of a new 3037  
tax in excess of the ten-mill limitation. 3038

**Sec. 5705.218.** (A) The board of education of a city, 3039  
local, or exempted village school district, at any time by a 3040  
vote of two-thirds of all its members, may declare by resolution 3041  
that it may be necessary for the school district to issue 3042  
general obligation bonds for permanent improvements. The 3043  
resolution shall state all of the following: 3044

- (1) The necessity and purpose of the bond issue; 3045
- (2) The date of the special election at which the question 3046  
shall be submitted to the electors; 3047
- (3) The amount, approximate date, estimated rate of 3048

interest, and maximum number of years over which the principal 3049  
of the bonds may be paid; 3050

(4) The necessity of levying a tax outside the ten-mill 3051  
limitation to pay debt charges on the bonds and any anticipatory 3052  
securities. 3053

On adoption of the resolution, the board shall certify a 3054  
copy of it to the county auditor. The county auditor promptly 3055  
shall estimate and certify to the board the average annual 3056  
property tax rate required throughout the stated maturity of the 3057  
bonds to pay debt charges on the bonds, in the same manner as 3058  
under division (C) of section 133.18 of the Revised Code. 3059

(B) After receiving the county auditor's certification 3060  
under division (A) of this section, the board of education of 3061  
the city, local, or exempted village school district, by a vote 3062  
of two-thirds of all its members, may declare by resolution that 3063  
the amount of taxes that can be raised within the ten-mill 3064  
limitation will be insufficient to provide an adequate amount 3065  
for the present and future requirements of the school district; 3066  
that it is necessary to issue general obligation bonds of the 3067  
school district for permanent improvements and to levy an 3068  
additional tax in excess of the ten-mill limitation to pay debt 3069  
charges on the bonds and any anticipatory securities; that it is 3070  
necessary for a specified number of years or for a continuing 3071  
period of time to levy additional taxes in excess of the ten- 3072  
mill limitation to provide funds for the acquisition, 3073  
construction, enlargement, renovation, and financing of 3074  
permanent improvements or to pay for current operating expenses, 3075  
or both; and that the question of the bonds and taxes shall be 3076  
submitted to the electors of the school district at a special 3077  
election, which shall not be earlier than ninety days after 3078



certification of the resolution to the board of elections, and 3079  
the date of which shall be consistent with section 3501.01 of 3080  
the Revised Code. The resolution shall specify all of the 3081  
following: 3082

(1) The county auditor's estimate of the average annual 3083  
property tax rate required throughout the stated maturity of the 3084  
bonds to pay debt charges on the bonds; 3085

(2) The proposed rate of the tax, if any, for current 3086  
operating expenses, the first year the tax will be levied, and 3087  
the number of years it will be levied, or that it will be levied 3088  
for a continuing period of time; 3089

(3) The proposed rate of the tax, if any, for permanent 3090  
improvements, the first year the tax will be levied, and the 3091  
number of years it will be levied, or that it will be levied for 3092  
a continuing period of time. 3093

The resolution shall apportion the annual rate of the tax 3094  
between current operating expenses and permanent improvements, 3095  
if both taxes are proposed. The apportionment may but need not 3096  
be the same for each year of the tax, but the respective 3097  
portions of the rate actually levied each year for current 3098  
operating expenses and permanent improvements shall be limited 3099  
by the apportionment. The resolution shall go into immediate 3100  
effect upon its passage, and no publication of it is necessary 3101  
other than that provided in the notice of election. The board of 3102  
education shall certify a copy of the resolution, along with 3103  
copies of the auditor's estimate and its resolution under 3104  
division (A) of this section, to the board of elections 3105  
immediately after its adoption. 3106

(C) The board of elections shall make the arrangements for 3107

the submission to the electors of the school district of the 3108  
question proposed under division (B) or (J) of this section, and 3109  
the election shall be conducted, canvassed, and certified in the 3110  
same manner as regular elections in the district for the 3111  
election of county officers. The resolution shall be put before 3112  
the electors as one ballot question, with a favorable vote 3113  
indicating approval of the bond issue, the levy to pay debt 3114  
charges on the bonds and any anticipatory securities, the 3115  
current operating expenses levy, the permanent improvements 3116  
levy, and the levy for the current expenses of a qualifying 3117  
school district and of partnering community schools, as those 3118  
levies may be proposed. The board of elections shall publish 3119  
notice of the election in a newspaper of general circulation in 3120  
the school district once a week for two consecutive weeks, or as 3121  
provided in section 7.16 of the Revised Code, prior to the 3122  
election. If a board of elections operates and maintains a web 3123  
site, that board also shall post notice of the election on its 3124  
web site for thirty days prior to the election. The notice of 3125  
election shall state all of the following: 3126

(1) The principal amount of the proposed bond issue; 3127

(2) The permanent improvements for which the bonds are to 3128  
be issued; 3129

(3) The maximum number of years over which the principal 3130  
of the bonds may be paid; 3131

(4) The estimated additional average annual property tax 3132  
rate to pay the debt charges on the bonds, as certified by the 3133  
county auditor; 3134

(5) The proposed rate of the additional tax, if any, for 3135  
current operating expenses and, if the question is proposed 3136

under division (J) of this section, the portion of the rate to 3137  
be allocated to the school district and the portion to be 3138  
allocated to partnering community schools; 3139

(6) The number of years the current operating expenses tax 3140  
will be in effect, or that it will be in effect for a continuing 3141  
period of time; 3142

(7) The proposed rate of the additional tax, if any, for 3143  
permanent improvements; 3144

(8) The number of years the permanent improvements tax 3145  
will be in effect, or that it will be in effect for a continuing 3146  
period of time; 3147

(9) The time and place of the special election. 3148

(D) The form of the ballot for an election under this 3149  
section is as follows: 3150

"Shall the ..... school district be authorized to do 3151  
the following: 3152

(1) Issue bonds for the purpose of ..... in the 3153  
principal amount of \$....., to be repaid annually over a 3154  
maximum period of ..... years, and levy a property tax outside 3155  
the ten-mill limitation, estimated by the county auditor to 3156  
average over the bond repayment period ..... mills for each ~~one-~~ 3157  
~~dollar \$1 of tax valuation~~ taxable value, which amounts to 3158  
\$..... ~~(rate expressed in cents or dollars and cents, such as-~~ 3159  
~~"36 cents" or "\$1.41")~~ for each ~~\$100-100,000 of tax valuation-~~ 3160  
fair market value, to pay the annual debt charges on the bonds, 3161  
and to pay debt charges on any notes issued in anticipation of 3162  
those bonds?" 3163

If either a levy for permanent improvements or a levy for 3164

current operating expenses is proposed, or both are proposed, 3165  
the ballot also shall contain the following language, as 3166  
appropriate: 3167

"(2) Levy an additional property tax to provide funds for 3168  
the acquisition, construction, enlargement, renovation, and 3169  
financing of permanent improvements at a rate not 3170  
exceeding ..... mills for each ~~one dollar \$1 of tax valuation~~ 3171  
~~taxable value~~, which amounts to \$...... ~~(rate expressed in~~ 3172  
~~cents or dollars and cents)~~ for each ~~\$100-100,000 of tax~~ 3173  
~~valuation~~ fair market value, for ..... (number of years of the 3174  
levy, or a continuing period of time)? 3175

(3) Levy an additional property tax to pay current 3176  
operating expenses at a rate not exceeding ..... mills for 3177  
each ~~one dollar \$1 of tax valuation~~ taxable value, which amounts 3178  
to \$...... ~~(rate expressed in cents or dollars and cents)~~ for 3179  
each ~~\$100-100,000 of tax valuation~~ fair market value, 3180  
for ..... (number of years of the levy, or a continuing period 3181  
of time)? 3182

3183

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

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" 3186

If the question is proposed under division (J) of this 3187  
section, the form of the ballot shall be modified as prescribed 3188  
by division (J) (4) of this section. 3189

(E) The board of elections promptly shall certify the 3190  
results of the election to the tax commissioner and the county 3191  
auditor of the county in which the school district is located. 3192  
If a majority of the electors voting on the question vote for 3193

it, the board of education may proceed with issuance of the 3194  
bonds and with the levy and collection of the property tax or 3195  
taxes at the additional rate or any lesser rate in excess of the 3196  
ten-mill limitation. Any securities issued by the board of 3197  
education under this section are Chapter 133. securities, as 3198  
that term is defined in section 133.01 of the Revised Code. 3199

(F) (1) After the approval of a tax for current operating 3200  
expenses under this section and prior to the time the first 3201  
collection and distribution from the levy can be made, the board 3202  
of education may anticipate a fraction of the proceeds of such 3203  
levy and issue anticipation notes in a principal amount not 3204  
exceeding fifty per cent of the total estimated proceeds of the 3205  
tax to be collected during the first year of the levy. 3206

(2) After the approval of a tax under this section for 3207  
permanent improvements having a specific purpose, the board of 3208  
education may anticipate a fraction of the proceeds of such tax 3209  
and issue anticipation notes in a principal amount not exceeding 3210  
fifty per cent of the total estimated proceeds of the tax 3211  
remaining to be collected in each year over a period of five 3212  
years after issuance of the notes. 3213

(3) After the approval of a tax under this section for 3214  
general permanent improvements as defined under section 5705.21 3215  
of the Revised Code, the board of education may anticipate a 3216  
fraction of the proceeds of such tax and issue anticipation 3217  
notes in a principal amount not exceeding fifty per cent of the 3218  
total estimated proceeds of the tax to be collected in each year 3219  
over a specified period of years, not exceeding ten, after 3220  
issuance of the notes. 3221

Anticipation notes under this section shall be issued as 3222  
provided in section 133.24 of the Revised Code. Notes issued 3223

under division (F) (1) or (2) of this section shall have 3224  
principal payments during each year after the year of their 3225  
issuance over a period not to exceed five years, and may have a 3226  
principal payment in the year of their issuance. Notes issued 3227  
under division (F) (3) of this section shall have principal 3228  
payments during each year after the year of their issuance over 3229  
a period not to exceed ten years, and may have a principal 3230  
payment in the year of their issuance. 3231

(G) A tax for current operating expenses or for permanent 3232  
improvements levied under this section for a specified number of 3233  
years may be renewed or replaced in the same manner as a tax for 3234  
current operating expenses or for permanent improvements levied 3235  
under section 5705.21 of the Revised Code. A tax for current 3236  
operating expenses or for permanent improvements levied under 3237  
this section for a continuing period of time may be decreased in 3238  
accordance with section 5705.261 of the Revised Code. 3239

(H) The submission of a question to the electors under 3240  
this section is subject to the limitation on the number of 3241  
elections that can be held in a year under section 5705.214 of 3242  
the Revised Code. 3243

(I) A school district board of education proposing a 3244  
ballot measure under this section to generate local resources 3245  
for a project under the school building assistance expedited 3246  
local partnership program under section 3318.36 of the Revised 3247  
Code may combine the questions under division (D) of this 3248  
section with a question for the levy of a property tax to 3249  
generate moneys for maintenance of the classroom facilities 3250  
acquired under that project as prescribed in section 3318.361 of 3251  
the Revised Code. 3252

(J) (1) After receiving the county auditor's certification 3253

under division (A) of this section, the board of education of a 3254  
qualifying school district, by a vote of two-thirds of all its 3255  
members, may declare by resolution that it is necessary to levy 3256  
a tax in excess of the ten-mill limitation for the purpose of 3257  
paying the current expenses of the school district and of 3258  
partnering community schools, as defined in section 5705.21 of 3259  
the Revised Code; that it is necessary to issue general 3260  
obligation bonds of the school district for permanent 3261  
improvements of the district and to levy an additional tax in 3262  
excess of the ten-mill limitation to pay debt charges on the 3263  
bonds and any anticipatory securities; and that the question of 3264  
the bonds and taxes shall be submitted to the electors of the 3265  
school district at a special election, which shall not be 3266  
earlier than ninety days after certification of the resolution 3267  
to the board of elections, and the date of which shall be 3268  
consistent with section 3505.01 of the Revised Code. 3269

The levy of taxes for the current expenses of a partnering 3270  
community school under division (J) of this section and the 3271  
distribution of proceeds from the tax by a qualifying school 3272  
district to partnering community schools is hereby determined to 3273  
be a proper public purpose. 3274

(2) The tax for the current expenses of the school 3275  
district and of partnering community schools is subject to the 3276  
requirements of divisions (B) (3), (4), and (5) of section 3277  
5705.21 of the Revised Code. 3278

(3) In addition to the required specifications of the 3279  
resolution under division (B) of this section, the resolution 3280  
shall express the rate of the tax in mills ~~per~~ for each dollar 3281  
of taxable value, state the number of the mills to be levied for 3282  
the current expenses of the partnering community schools and the 3283

number of the mills to be levied for the current expenses of the 3284  
school district, specify the number of years (not exceeding ten) 3285  
the tax will be levied or that it will be levied for a 3286  
continuing period of time, and state the first year the tax will 3287  
be levied. 3288

The resolution shall go into immediate effect upon its 3289  
passage, and no publication of it is necessary other than that 3290  
provided in the notice of election. The board of education shall 3291  
certify a copy of the resolution, along with copies of the 3292  
auditor's estimate and its resolution under division (A) of this 3293  
section, to the board of elections immediately after its 3294  
adoption. 3295

(4) The form of the ballot shall be modified by replacing 3296  
the ballot form set forth in division (D) (3) of this section 3297  
with the following: 3298

"Levy an additional property tax for the purpose of the 3299  
current expenses of the school district and of partnering 3300  
community schools at a rate not exceeding ..... (insert the 3301  
number of mills) mills for each ~~one dollar \$1 of valuation~~ 3302  
~~taxable value~~ (of which ..... ~~(insert the number of mills to be~~ 3303  
~~allocated to partnering community schools)~~ mills is to be 3304  
allocated to partnering community schools), which amounts to 3305  
\$...... ~~(insert the rate expressed in dollars and cents)~~ for 3306  
each ~~one hundred dollars \$100,000 of valuation~~ fair market 3307  
value, for ..... (insert the number of years the levy is to be 3308  
imposed, or that it will be levied for a continuing period of 3309  
time)? 3310

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

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"

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(5) After the approval of a tax for the current expenses 3315  
of the school district and of partnering community schools under 3316  
division (J) of this section, and prior to the time the first 3317  
collection and distribution from the levy can be made, the board 3318  
of education may anticipate a fraction of the proceeds of the 3319  
levy for the current expenses of the school district and issue 3320  
anticipation notes in a principal amount not exceeding fifty per 3321  
cent of the estimated proceeds of the levy to be collected 3322  
during the first year of the levy and allocated to the school 3323  
district. The portion of levy proceeds to be allocated to 3324  
partnering community schools shall not be included in the 3325  
estimated proceeds anticipated under this division and shall not 3326  
be used to pay debt charges on any anticipation notes. 3327

The notes shall be issued as provided in section 133.24 of 3328  
the Revised Code, shall have principal payments during each year 3329  
after the year of their issuance over a period not to exceed 3330  
five years, and may have a principal payment in the year of 3331  
their issuance. 3332

(6) A tax for the current expenses of the school district 3333  
and of partnering community schools levied under division (J) of 3334  
this section for a specified number of years may be renewed or 3335  
replaced in the same manner as a tax for the current expenses of 3336  
a school district and of partnering community schools levied 3337  
under division (B) of section 5705.21 of the Revised Code. A tax 3338  
for the current expenses of the school district and of 3339  
partnering community schools levied under this division for a 3340  
continuing period of time may be decreased in accordance with 3341  
section 5705.261 of the Revised Code. 3342

(7) The proceeds from the issuance of the general 3343

obligation bonds under division (J) of this section shall be 3344  
used solely to pay for permanent improvements of the school 3345  
district and not for permanent improvements of partnering 3346  
community schools. 3347

**Sec. 5705.219.** (A) As used in this section: 3348

(1) "Eligible school district" means a city, local, or 3349  
exempted village school district in which the taxes charged and 3350  
payable for current expenses on residential/agricultural real 3351  
property in the tax year preceding the year in which the levy 3352  
authorized by this section will be submitted for elector 3353  
approval or rejection are greater than two per cent of the 3354  
taxable value of the residential/agricultural real property. 3355

(2) "Residential/agricultural real property" and 3356  
"nonresidential/agricultural real property" means the property 3357  
classified as such under section 5713.041 of the Revised Code. 3358

(3) "Effective tax rate" and "taxes charged and payable" 3359  
have the same meanings as in division (B) of section 319.301 of 3360  
the Revised Code. 3361

(B) On or after January 1, 2010, but before January 1, 3362  
2015, the board of education of an eligible school district, by 3363  
a vote of two-thirds of all its members, may adopt a resolution 3364  
proposing to convert existing levies imposed for the purpose of 3365  
current expenses into a levy raising a specified amount of tax 3366  
money by repealing all or a portion of one or more of those 3367  
existing levies and imposing a levy in excess of the ten-mill 3368  
limitation that will raise a specified amount of money for 3369  
current expenses of the district. 3370

The board of education shall certify a copy of the 3371  
resolution to the tax commissioner not later than one hundred 3372

five days before the election upon which the repeal and levy 3373  
authorized by this section will be proposed to the electors. 3374  
Within ten days after receiving the copy of the resolution, the 3375  
tax commissioner shall determine each of the following and 3376  
certify the determinations to the board of education: 3377

(1) The dollar amount to be raised by the proposed levy, 3378  
which shall be the product of: 3379

(a) The difference between the aggregate effective tax 3380  
rate for residential/agricultural real property for the tax year 3381  
preceding the year in which the repeal and levy will be proposed 3382  
to the electors and twenty mills ~~per~~for each dollar of taxable 3383  
value; 3384

(b) The total taxable value of all property on the tax 3385  
list of real and public utility property for the tax year 3386  
preceding the year in which the repeal and levy will be proposed 3387  
to the electors. 3388

(2) The estimated tax rate of the proposed levy. 3389

(3) The existing levies and any portion of an existing 3390  
levy to be repealed upon approval of the question. Levies shall 3391  
be repealed in reverse chronological order from most recently 3392  
imposed to least recently imposed until the sum of the effective 3393  
tax rates repealed for residential/agricultural real property is 3394  
equal to the difference calculated in division (B) (1) (a) of this 3395  
section. 3396

(4) The sum of the following: 3397

(a) The total taxable value of nonresidential/agricultural 3398  
real property for the tax year preceding the year in which the 3399  
repeal and levy will be proposed to the electors multiplied by 3400  
the difference between (i) the aggregate effective tax rate for 3401

nonresidential/agricultural real property for the existing 3402  
levies and any portion of an existing levy to be repealed and 3403  
(ii) the amount determined under division (B) (1) (a) of this 3404  
section, but not less than zero; 3405

(b) The total taxable value of public utility tangible 3406  
personal property for the tax year preceding the year in which 3407  
the repeal and levy will be proposed to the electors multiplied 3408  
by the difference between (i) the aggregate voted tax rate for 3409  
the existing levies and any portion of an existing levy to be 3410  
repealed and (ii) the amount determined under division (B) (1) (a) 3411  
of this section, but not less than zero. 3412

(C) Upon receipt of the certification from the tax 3413  
commissioner under division (B) of this section, a majority of 3414  
the members of the board of education may adopt a resolution 3415  
proposing the repeal of the existing levies as identified in the 3416  
certification and the imposition of a levy in excess of the ten- 3417  
mill limitation that will raise annually the amount certified by 3418  
the commissioner. If the board determines that the tax should be 3419  
for an amount less than that certified by the commissioner, the 3420  
board may request that the commissioner redetermine the rate 3421  
under division (B) (2) of this section on the basis of the lesser 3422  
amount the levy is to raise as specified by the board. The 3423  
amount certified under division (B) (4) and the levies to be 3424  
repealed as certified under division (B) (3) of this section 3425  
shall not be redetermined. Within ten days after receiving a 3426  
timely request specifying the lesser amount to be raised by the 3427  
levy, the commissioner shall redetermine the rate and recertify 3428  
it to the board as otherwise provided in division (B) of this 3429  
section. Only one such request may be made by the board of 3430  
education of an eligible school district. 3431

The resolution shall state the first calendar year in 3432  
which the levy will be due; the existing levies and any portion 3433  
of an existing levy that will be repealed, as certified by the 3434  
commissioner; the term of the levy expressed in years, which may 3435  
be any number not exceeding ten, or that it will be levied for a 3436  
continuing period of time; and the date of the election, which 3437  
shall be the date of a primary or general election. 3438

Immediately upon its passage, the resolution shall go into 3439  
effect and shall be certified by the board of education to the 3440  
county auditor of the proper county. The county auditor and the 3441  
board of education shall proceed as required under section 3442  
5705.195 of the Revised Code. No publication of the resolution 3443  
is necessary other than that provided for in the notice of 3444  
election. Section 5705.196 of the Revised Code shall govern the 3445  
matters concerning the election. The submission of a question to 3446  
the electors under this section is subject to the limitation on 3447  
the number of election dates established by section 5705.214 of 3448  
the Revised Code. 3449

(D) The form of the ballot to be used at the election 3450  
provided for in this section shall be as follows: 3451

"Shall the existing levy of ..... (insert the voted 3452  
millage rate of the levy to be repealed), currently being 3453  
charged against residential and agricultural property by 3454  
the ..... (insert the name of school district) at a rate of 3455  
..... (insert the residential/agricultural real property 3456  
effective tax rate of the levy being repealed) for the purpose 3457  
of ..... (insert the purpose of the existing levy) be 3458  
repealed, and shall a levy be imposed by the ..... (insert 3459  
the name of school district) in excess of the ten-mill 3460  
limitation for the necessary requirements of the school district 3461

in the sum of ..... (insert the annual amount the levy is 3462  
to produce), estimated by the tax commissioner to 3463  
require ..... (insert the number of mills) mills for each 3464  
one dollar of valuation, which amounts to ..... (insert the 3465  
rate expressed in dollars and cents) for each one hundred 3466  
dollars of valuation for the initial year of the tax, for a 3467  
period of ..... (insert the number of years the levy is to 3468  
be imposed, or that it will be levied for a continuing period of 3469  
time), commencing in ..... (insert the first year the tax 3470  
is to be levied), first due in calendar year ..... (insert 3471  
the first calendar year in which the tax shall be due)? 3472

FOR THE REPEAL AND TAX
AGAINST THE REPEAL AND TAX

"

If the question submitted is a proposal to repeal all or a 3478  
portion of more than one existing levy, the form of the ballot 3479  
shall be modified by substituting the statement "shall the 3480  
existing levy of" with "shall existing levies of" and inserting 3481  
the aggregate voted and aggregate effective tax rates to be 3482  
repealed. 3483

(E) If a majority of the electors voting on the question 3484  
submitted in an election vote in favor of the repeal and levy, 3485  
the result shall be certified immediately after the canvass by 3486  
the board of elections to the board of education. The board of 3487  
education may make the levy necessary to raise the amount 3488  
specified in the resolution for the purpose stated in the 3489  
resolution and shall certify it to the county auditor, who shall 3490

extend it on the current year tax lists for collection. After 3491  
the first year, the levy shall be included in the annual tax 3492  
budget that is certified to the county budget commission. 3493

(F) A levy imposed under this section for a continuing 3494  
period of time may be decreased or repealed pursuant to section 3495  
5705.261 of the Revised Code. If a levy imposed under this 3496  
section is decreased, the amount calculated under division (B) 3497  
(4) of this section and paid under section 5705.2110 of the 3498  
Revised Code shall be decreased by the same proportion as the 3499  
levy is decreased. If the levy is repealed, no further payments 3500  
shall be made to the district under that section. 3501

(G) At any time, the board of education, by a vote of two- 3502  
thirds of all of its members, may adopt a resolution to renew a 3503  
tax levied under this section. The resolution shall provide for 3504  
levying the tax and specifically all of the following: 3505

(1) That the tax shall be called, and designated on the 3506  
ballot as, a renewal levy; 3507

(2) The amount of the renewal tax, which shall be no more 3508  
than the amount of tax previously collected; 3509

(3) The number of years, not to exceed ten, that the 3510  
renewal tax will be levied, or that it will be levied for a 3511  
continuing period of time; 3512

(4) That the purpose of the renewal tax is for current 3513  
expenses. 3514

The board shall certify a copy of the resolution to the 3515  
board of elections not later than ninety days before the date of 3516  
the election at which the question is to be submitted, which 3517  
shall be the date of a primary or general election. 3518

(H) The form of the ballot to be used at the election on 3519  
the question of renewing a levy under this section shall be as 3520  
follows: 3521

"Shall a tax levy renewing an existing levy of \$. . . . . 3522  
(insert the annual dollar amount the levy is to produce each 3523  
year), estimated to require . . . . . (insert the number of 3524  
mills) mills for each ~~one dollar \$1 of valuation taxable value,~~ 3525  
which amounts to \$. . . . . for each \$100,000 of fair market 3526  
value, be imposed by the . . . . . (insert the name of school 3527  
district) for the purpose of current expenses for a period 3528  
of . . . . . (insert the number of years the levy is to be 3529  
imposed, or that it will be levied for a continuing period of 3530  
time), commencing in . . . . . (insert the first year the tax 3531  
is to be levied), first due in calendar year . . . . . (insert 3532  
the first calendar year in which the tax shall be due)? 3533

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

" 3534  
3535  
3536  
3537

If the levy submitted is to be for less than the amount of 3538  
money previously collected, the form of the ballot shall be 3539  
modified to add "and reducing" after "renewing" and to add 3540  
before "estimated to require" the statement "be approved at a 3541  
tax rate necessary to produce \$. . . . . (insert the lower 3542  
annual dollar amount the levy is to produce each year)." 3543

**Sec. 5705.233.** (A) As used in this section, "criminal 3544  
justice facility" means any facility located within the county 3545  
in which a tax is levied under this section and for which the 3546  
board of commissioners of such county may make an appropriation 3547



under section 307.45 of the Revised Code. 3548

(B) The board of county commissioners of any county, at 3549  
any time, may declare by resolution that it may be necessary for 3550  
the county to issue general obligation bonds for permanent 3551  
improvements to a criminal justice facility, including the 3552  
acquisition, construction, enlargement, renovation, or 3553  
maintenance of such a facility. The resolution shall state all 3554  
of the following: 3555

(1) The necessity and purpose of the bond issue; 3556

(2) The date of the general or special election at which 3557  
the question shall be submitted to the electors; 3558

(3) The amount, approximate date, estimated rate of 3559  
interest, and maximum number of years over which the principal 3560  
of the bonds may be paid; 3561

(4) The necessity of levying a tax outside the ten-mill 3562  
limitation to pay debt charges on the bonds and any anticipatory 3563  
securities. 3564

On adoption of the resolution, the board of county 3565  
commissioners shall certify a copy of it to the county auditor. 3566  
The county auditor promptly shall estimate and certify to the 3567  
board the average annual property tax rate required throughout 3568  
the stated maturity of the bonds to pay debt charges on the 3569  
bonds, in the same manner as under division (C) of section 3570  
133.18 of the Revised Code. Division (B) of section 5705.03 of 3571  
the Revised Code does not apply to tax levy proceedings 3572  
initiated under this section. 3573

(C) After receiving the county auditor's certification 3574  
under division (B) of this section, the board of county 3575  
commissioners may declare by resolution that the amount of taxes 3576

that can be raised within the ten-mill limitation will be 3577  
insufficient to provide an adequate amount for the present and 3578  
future criminal justice requirements of the county; that it is 3579  
necessary to issue general obligation bonds of the county for 3580  
permanent improvements to a criminal justice facility and to 3581  
levy an additional tax in excess of the ten-mill limitation to 3582  
pay debt charges on the bonds and any anticipatory securities; 3583  
that it is necessary for a specified number of years or for a 3584  
continuing period of time to levy additional taxes in excess of 3585  
the ten-mill limitation to provide funds for the acquisition, 3586  
construction, enlargement, renovation, maintenance, and 3587  
financing of permanent improvements to such a criminal justice 3588  
facility or to pay for operating expenses of the facility and 3589  
other criminal justice services for which the board may make an 3590  
appropriation under section 307.45 of the Revised Code, or both; 3591  
and that the question of the bonds and taxes shall be submitted 3592  
to the electors of the county at a general or special election, 3593  
which shall not be earlier than ninety days after certification 3594  
of the resolution to the board of elections, and the date of 3595  
which shall be consistent with section 3501.01 of the Revised 3596  
Code. The resolution shall specify all of the following: 3597

(1) The county auditor's estimate of the average annual 3598  
property tax rate required throughout the stated maturity of the 3599  
bonds to pay debt charges on the bonds; 3600

(2) The proposed rate of the tax, if any, for operating 3601  
expenses and criminal justice services, the first year the tax 3602  
will be levied, and the number of years it will be levied, or 3603  
that it will be levied for a continuing period of time; 3604

(3) The proposed rate of the tax, if any, for permanent 3605  
improvements to a criminal justice facility, the first year the 3606

tax will be levied, and the number of years it will be levied, 3607  
or that it will be levied for a continuing period of time. 3608

The resolution shall go into immediate effect upon its 3609  
passage, and no publication of it is necessary other than that 3610  
provided in the notice of election. The board of county 3611  
commissioners shall certify a copy of the resolution, along with 3612  
copies of the auditor's estimate and its resolution under 3613  
division (B) of this section, to the board of elections 3614  
immediately after its adoption. 3615

(D) The board of elections shall make the arrangements for 3616  
the submission of the question proposed under division (C) of 3617  
this section to the electors of the county, and the election 3618  
shall be conducted, canvassed, and certified in the same manner 3619  
as regular elections in the county for the election of county 3620  
officers. The resolution shall be put before the electors as one 3621  
ballot question, with a favorable vote indicating approval of 3622  
the bond issue, the levy to pay debt charges on the bonds and 3623  
any anticipatory securities, the operating expenses and criminal 3624  
justice services levy, and the permanent improvements levy, as 3625  
those levies may be proposed. The board of elections shall 3626  
publish notice of the election in a newspaper of general 3627  
circulation in the county once a week for two consecutive weeks, 3628  
or as provided in section 7.16 of the Revised Code, before the 3629  
election. If a board of elections operates and maintains a web 3630  
site, that board also shall post notice of the election on its 3631  
web site for thirty days before the election. The notice of 3632  
election shall state all of the following: 3633

(1) The principal amount of the proposed bond issue; 3634

(2) The permanent improvements for which the bonds are to 3635  
be issued; 3636

(3) The maximum number of years over which the principal 3637  
of the bonds may be paid; 3638

(4) The estimated additional average annual property tax 3639  
rate to pay the debt charges on the bonds, as certified by the 3640  
county auditor; 3641

(5) The proposed rate of the additional tax, if any, for 3642  
operating expenses and criminal justice services; 3643

(6) The number of years the operating expenses or criminal 3644  
justice services tax will be in effect, or that it will be in 3645  
effect for a continuing period of time; 3646

(7) The proposed rate of the additional tax, if any, for 3647  
permanent improvements; 3648

(8) The number of years the permanent improvements tax 3649  
will be in effect, or that it will be in effect for a continuing 3650  
period of time; 3651

(9) The time and place of the election. 3652

(E) The form of the ballot for an election under this 3653  
section is as follows: 3654

"Shall ..... be authorized to do the following: 3655

(1) Issue bonds for the purpose of ..... in the 3656  
principal amount of \$....., to be repaid annually over a 3657  
maximum period of ..... years, and levy a property tax outside 3658  
the ten-mill limitation, estimated by the county auditor to 3659  
average over the bond repayment period ..... mills for each ~~one-~~ 3660  
~~dollar \$1 of tax valuation taxable value~~, which amounts to 3661  
\$..... ~~(rate expressed in cents or dollars and cents, such as-~~ 3662  
~~"36 cents" or "\$1.41")~~ for each ~~\$100~~\$100,000 ~~of tax valuation-~~ 3663  
fair market value, to pay the annual debt charges on the bonds, 3664

and to pay debt charges on any notes issued in anticipation of 3665  
those bonds?" 3666

If either a levy for permanent improvements or a levy for 3667  
operating expenses and criminal justice services is proposed, or 3668  
both are proposed, the ballot also shall contain the following 3669  
language, as appropriate: 3670

"(2) Levy an additional property tax to provide funds for 3671  
the acquisition, construction, enlargement, renovation, 3672  
maintenance, and financing of permanent improvements to a 3673  
criminal justice facility at a rate not exceeding ..... mills 3674  
for each ~~one dollar~~ \$1 of tax valuation taxable value, which 3675  
amounts to \$..... ~~(rate expressed in cents or dollars and~~ 3676  
~~cents)~~ for each \$100-\$100,000 of tax valuation fair market 3677  
value, for ..... (number of years of the levy, or a continuing 3678  
period of time)? 3679

(3) Levy an additional property tax to pay operating 3680  
expenses of a criminal justice facility and provide other 3681  
criminal justice services at a rate not exceeding ..... mills 3682  
for each ~~one dollar~~ \$1 of tax valuation taxable value, which 3683  
amounts to \$..... ~~(rate expressed in cents or dollars and~~ 3684  
~~cents)~~ for each \$100-\$100,000 of tax valuation fair market 3685  
value, for ..... (number of years of the levy, or a continuing 3686  
period of time)? 3687

FOR THE BOND ISSUE AND LEVY (OR LEVIES) 3688

AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)" 3689

(F) The board of elections promptly shall certify the 3690  
results of the election to the tax commissioner and the county 3691  
auditor. If a majority of the electors voting on the question 3692  
vote for it, the board of county commissioners may proceed with 3693

issuance of the bonds and the levy and collection of the 3694  
property tax for the debt service on the bonds and any 3695  
anticipatory securities in the same manner and subject to the 3696  
same limitations as for securities issued under section 133.18 3697  
of the Revised Code, and with the levy and collection of the 3698  
property tax or taxes for operating expenses and criminal 3699  
justice services and for permanent improvements at the 3700  
additional rate or any lesser rate in excess of the ten-mill 3701  
limitation. Any securities issued by the board of commissioners 3702  
under this section are Chapter 133. securities, as that term is 3703  
defined in section 133.01 of the Revised Code. 3704

(G) (1) After the approval of a tax for operating expenses 3705  
and criminal justice services under this section and before the 3706  
time the first collection and distribution from the levy can be 3707  
made, the board of county commissioners may anticipate a 3708  
fraction of the proceeds of the levy and issue anticipation 3709  
notes in a principal amount not exceeding fifty per cent of the 3710  
total estimated proceeds of the tax to be collected during the 3711  
first year of the levy. 3712

(2) After the approval of a tax under this section for 3713  
permanent improvements to a criminal justice facility, the board 3714  
of county commissioners may anticipate a fraction of the 3715  
proceeds of the tax and issue anticipation notes in a principal 3716  
amount not exceeding fifty per cent of the total estimated 3717  
proceeds of the tax remaining to be collected in each year over 3718  
a period of five years after issuance of the notes. 3719

Anticipation notes under this section shall be issued as 3720  
provided in section 133.24 of the Revised Code. Notes issued 3721  
under division (G) of this section shall have principal payments 3722  
during each year after the year of their issuance over a period 3723

not to exceed five years, and may have a principal payment in 3724  
the year of their issuance. 3725

(H) A tax for operating expenses and criminal justice 3726  
services or for permanent improvements levied under this section 3727  
for a specified number of years may be renewed or replaced in 3728  
the same manner as a tax for current operating expenses or 3729  
permanent improvements levied under section 5705.19 of the 3730  
Revised Code. A tax levied under this section for a continuing 3731  
period of time may be decreased in accordance with section 3732  
5705.261 of the Revised Code. 3733

**Sec. 5705.25.** (A) A copy of any resolution adopted as 3734  
provided in section 5705.19 or 5705.2111 of the Revised Code 3735  
shall be certified by the taxing authority to the board of 3736  
elections of the proper county not less than ninety days before 3737  
the general election in any year, and the board shall submit the 3738  
proposal to the electors of the subdivision at the succeeding 3739  
November election. In the case of a qualifying library levy, the 3740  
board shall submit the question to the electors of the library 3741  
district or association library district. Except as otherwise 3742  
provided in this division, a resolution to renew an existing 3743  
levy, regardless of the section of the Revised Code under which 3744  
the tax was imposed, shall not be placed on the ballot unless 3745  
the question is submitted at the general election held during 3746  
the last year the tax to be renewed may be extended on the real 3747  
and public utility property tax list and duplicate, or at any 3748  
election held in the ensuing year. The limitation of the 3749  
foregoing sentence does not apply to a resolution to renew and 3750  
increase or to renew part of an existing levy that was imposed 3751  
under section 5705.191 of the Revised Code to supplement the 3752  
general fund for the purpose of making appropriations for one or 3753  
more of the following purposes: for public assistance, human or 3754

social services, relief, welfare, hospitalization, health, and 3755  
support of general hospitals. The limitation of the second 3756  
preceding sentence also does not apply to a resolution that 3757  
proposes to renew two or more existing levies imposed under 3758  
section 5705.222 or division (L) of section 5705.19 of the 3759  
Revised Code, or under section 5705.21 or 5705.217 of the 3760  
Revised Code, in which case the question shall be submitted on 3761  
the date of the general or primary election held during the last 3762  
year at least one of the levies to be renewed may be extended on 3763  
the real and public utility property tax list and duplicate, or 3764  
at any election held during the ensuing year. For purposes of 3765  
this section, a levy shall be considered to be an "existing 3766  
levy" through the year following the last year it can be placed 3767  
on that tax list and duplicate. 3768

The board shall make the necessary arrangements for the 3769  
submission of such questions to the electors of such 3770  
subdivision, library district, or association library district, 3771  
and the election shall be conducted, canvassed, and certified in 3772  
the same manner as regular elections in such subdivision, 3773  
library district, or association library district for the 3774  
election of county officers. Notice of the election shall be 3775  
published in a newspaper of general circulation in the 3776  
subdivision, library district, or association library district 3777  
once a week for two consecutive weeks, or as provided in section 3778  
7.16 of the Revised Code, prior to the election. If the board of 3779  
elections operates and maintains a web site, the board of 3780  
elections shall post notice of the election on its web site for 3781  
thirty days prior to the election. The notice shall state all of 3782  
the ~~purpose, the following:~~ 3783

(1) The purpose; 3784



(2) The proposed rate or, if the levy is to renew and 3785  
increase an existing levy, increase in rate, expressed in 3786  
dollars and cents for each one hundred thousand dollars of 3787  
valuation fair market value as well as in mills for each one 3788  
dollar of valuation, the taxable value; 3789

(3) If the levy is to renew and decrease an existing levy, 3790  
the rate of the existing levy expressed in mills for each one 3791  
dollar of taxable value; 3792

(4) If applicable to the tax, that the tax is a renewal or 3793  
a renewal with an increase or decrease of an existing levy; 3794

(5) The number of years during which the increase tax will 3795  
be in effect, the; 3796

(6) The first month and year in which the tax will be 3797  
levied, and the renewed, or renewed and increased or decreased; 3798

(7) If the tax is to renew or renew and increase a 3799  
reduction factor levy, the estimated effective rate multiplied 3800  
by one hundred thousand dollars of fair market value for each 3801  
class of property; 3802

(8) If the tax is to renew and decrease a reduction factor 3803  
levy, the reduction in tax multiplied by one hundred thousand 3804  
dollars of fair market value for each class of property; 3805

(9) The time and place of the election. 3806

(B) The (1) Except as provided in divisions (B) (2) and (3) 3807  
of this section, the form of the ballots cast at an election 3808  
held pursuant to division (A) of this section shall be as 3809  
follows: 3810

"An additional tax for the benefit of (name of subdivision 3811  
or public library) ..... for the purpose of (purpose stated 3812

in the resolution) ..... at a rate not exceeding ..... 3813  
mills for each ~~one dollar~~ \$1 of valuation taxable value, which 3814  
amounts to ~~(rate expressed in dollars and cents)~~ \$..... 3815  
for each ~~one hundred dollars~~ \$100,000 of valuation fair market 3816  
value, for ..... (life of indebtedness or number of years the 3817  
levy is to run). 3818

For the Tax Levy
Against the Tax Levy

"

(2) (a) For a tax proposing to renew a reduction factor 3823  
renewal levy at the same rate, the form of the ballots cast at 3824  
an election held pursuant to division (A) of this section shall 3825  
be as follows: 3826

"A renewal of a tax for the benefit of .... (name of 3827  
subdivision or public library) for the purpose of .... (purpose 3828  
stated in the resolution) for .... (number of years the levy is 3829  
to run) at a rate not exceeding .... mills for each \$1 of 3830  
taxable value, the estimated effective rate of which for .... 3831  
(the tax year for which the levy will commence) amounts to \$.... 3832  
for each \$100,000 of fair market value on residential and 3833  
agricultural real property and \$.... for each \$100,000 of fair 3834  
market value on other real property. 3835

<u>FOR THE TAX LEVY</u>
<u>AGAINST THE TAX LEVY</u>

"

(b) For a tax proposing to renew and increase a reduction 3840

factor renewal levy, the form of the ballots cast at an election 3841  
held pursuant to division (A) of this section shall be as 3842  
follows: 3843

"A renewal of .... mills for each \$1 of taxable value, the 3844  
estimated effective rate of which for .... (the tax year for 3845  
which the levy will commence) amounts to \$.... for each \$100,000 3846  
of fair market value on residential and agricultural real 3847  
property and \$.... for each \$100,000 of fair market value on 3848  
other real property; and an increase of .... mills for each \$1 3849  
of taxable value, which amounts to an increase of \$.... for each 3850  
\$100,000 of fair market value, to constitute a tax for the 3851  
benefit of .... (name of subdivision or public library) for the 3852  
purpose of .... (purpose stated in the resolution) for .... 3853  
(number of years the levy is to run). 3854

<u>_____   FOR THE TAX LEVY</u>
<u>_____   AGAINST THE TAX LEVY</u>

"

(c) For a tax proposing to renew and decrease a reduction 3859  
factor renewal levy, the form of the ballots cast at an election 3860  
held pursuant to division (A) of this section shall be as 3861  
follows: 3862

"A renewal of part of an existing tax for the benefit 3863  
of .... (name of subdivision or public library) for the purpose 3864  
of .... (purpose stated in the resolution) for .... (number of 3865  
years the levy is to run), being a reduction from .... mills for 3866  
each \$1 of taxable value to .... mills for each \$1 of taxable 3867  
value, which amounts to a reduction in tax of \$.... for each 3868  
\$100,000 of fair market value on residential and agricultural 3869

real property and \$.... for each \$100,000 of fair market value 3870  
on other real property. 3871

<u>        FOR THE TAX LEVY</u>	3872
<u>        AGAINST THE TAX LEVY</u>	3873
	3874

" 3875

(3) For a tax proposing to renew or renew and increase or 3876  
decrease an existing levy that is not a reduction factor renewal 3877  
levy, the form of the ballots cast at an election held pursuant 3878  
to division (A) of this section shall be as provided under 3879  
division (B) (1) of this section, except that the form may be 3880  
changed by substituting for the words "An additional" at the 3881  
beginning of the form the words "A renewal of a" in case of a 3882  
proposal to renew an existing levy in the same amount; the words 3883  
"A renewal of .... mills for each \$1 of taxable value and an 3884  
increase of .... mills to constitute a" in the case of an 3885  
increase; or the words "A renewal of part of an existing levy, 3886  
being a reduction of .... mills for each \$1 of taxable value, to 3887  
constitute a" in the case of a decrease of the existing levy. 3888

(C) If the levy is to be in effect for a continuing period 3889  
of time, the notice of election and the form of ballot shall so 3890  
state instead of setting forth a specified number of years for 3891  
the levy. 3892

If the tax is to be placed on the current tax list, the 3893  
form of the ballot shall be modified by adding, after the 3894  
statement of the number of years the levy is to run, the phrase 3895  
", commencing in ..... (first year the tax is to be 3896  
levied), first due in calendar year ..... (first calendar 3897  
year in which the tax shall be due)." 3898

~~If the levy submitted is a proposal to renew, increase, or decrease an existing levy, the form of the ballot specified in division (B) of this section may be changed by substituting for the words "An additional" at the beginning of the form, the words "A renewal of a" in case of a proposal to renew an existing levy in the same amount; the words "A renewal of ..... mills and an increase of ..... mills to constitute a" in the case of an increase; or the words "A renewal of part of an existing levy, being a reduction of ..... mills, to constitute a" in the case of a decrease in the proposed levy.~~

If the levy submitted is a proposal to renew two or more existing levies imposed under section 5705.222 or division (L) of section 5705.19 of the Revised Code, or under section 5705.21 or 5705.217 of the Revised Code, the form of the ballot specified in division (B) (2) or (3) of this section shall be modified ~~by substituting for the words "an additional tax" the words "a renewal of .... (insert to include the number of existing levies to be renewed) existing taxes."~~

If the levy submitted is a levy under section 5705.72 of the Revised Code or a proposal to renew, increase, or decrease an existing levy imposed under that section, the name of the subdivision shall be "the unincorporated area of ..... (name of township)."

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

(D) A levy voted in excess of the ten-mill limitation under this section shall be certified to the tax commissioner.

In the first year of the levy, it shall be extended on the tax 3929  
lists after the February settlement succeeding the election. If 3930  
the additional tax is to be placed upon the tax list of the 3931  
current year, as specified in the resolution providing for its 3932  
submission, the result of the election shall be certified 3933  
immediately after the canvass by the board of elections to the 3934  
taxing authority, who shall make the necessary levy and certify 3935  
it to the county auditor, who shall extend it on the tax lists 3936  
for collection. After the first year, the tax levy shall be 3937  
included in the annual tax budget that is certified to the 3938  
county budget commission. 3939

**Sec. 5705.251.** (A) A copy of a resolution adopted under 3940  
section 5705.212 or 5705.213 of the Revised Code shall be 3941  
certified by the board of education to the board of elections of 3942  
the proper county not less than ninety days before the date of 3943  
the election specified in the resolution, and the board of 3944  
elections shall submit the proposal to the electors of the 3945  
school district at a special election to be held on that date. 3946  
The board of elections shall make the necessary arrangements for 3947  
the submission of the question or questions to the electors of 3948  
the school district, and the election shall be conducted, 3949  
canvassed, and certified in the same manner as regular elections 3950  
in the school district for the election of county officers. 3951  
Notice of the election shall be published in a newspaper of 3952  
general circulation in the subdivision once a week for two 3953  
consecutive weeks, or as provided in section 7.16 of the Revised 3954  
Code, prior to the election. If the board of elections operates 3955  
and maintains a web site, the board of elections shall post 3956  
notice of the election on its web site for thirty days prior to 3957  
the election. 3958

(1) In the case of a resolution adopted under section 3959

5705.212 of the Revised Code, the notice shall state separately, 3960  
for each tax being proposed, ~~the purpose; the proposed increase~~ 3961  
~~in rate, expressed in dollars and cents for each one hundred~~ 3962  
~~dollars of valuation as well as in mills for each one dollar of~~ 3963  
~~valuation; the number of years during which the increase will be~~ 3964  
~~in effect; and the first calendar year in which the tax will be~~ 3965  
~~due. For an election on the question of a renewal levy, the~~ 3966  
~~notice shall state the purpose; the proposed rate, expressed in~~ 3967  
~~dollars and cents for each one hundred dollars of valuation as~~ 3968  
~~well as in mills for each one dollar of valuation; and the~~ 3969  
~~number of years the tax will be in effect~~ all applicable 3970  
information required under divisions (A) (1) to (9) of section 3971  
5705.25 of the Revised Code. If the resolution is adopted under 3972  
division (C) of that section, the rate of each tax being 3973  
proposed shall be expressed as both the total rate and the 3974  
portion of the total rate to be allocated to the qualifying 3975  
school district and the portion to be allocated to partnering 3976  
community schools. 3977

(2) In the case of a resolution adopted under section 3978  
5705.213 of the Revised Code, the notice shall state the 3979  
purpose; the amount proposed to be raised by the tax in the 3980  
first year it is levied; the estimated average additional tax 3981  
rate for the first year it is proposed to be levied, expressed 3982  
in mills for each one dollar of ~~valuation~~ taxable value and in 3983  
dollars ~~and cents~~ for each one hundred thousand dollars of 3984  
~~valuation~~ fair market value; the number of years during which 3985  
the increase will be in effect; and the first calendar year in 3986  
which the tax will be due. The notice also shall state the 3987  
amount by which the amount to be raised by the tax may be 3988  
increased in each year after the first year. The amount of the 3989  
allowable increase may be expressed in terms of a dollar 3990

increase over, or a percentage of, the amount raised by the tax 3991  
in the immediately preceding year. For an election on the 3992  
question of a renewal levy, the notice shall state the purpose; 3993  
the amount proposed to be raised by the tax; the estimated tax 3994  
rate, expressed in mills for each one dollar of ~~valuation~~ 3995  
taxable value and in dollars ~~and cents~~ for each one hundred 3996  
thousand dollars of ~~valuation~~ fair market value; and the number 3997  
of years the tax will be in effect. 3998

In any case, the notice also shall state the time and 3999  
place of the election. 4000

(B) (1) The form of the ballot in an election on taxes 4001  
proposed under section 5705.212 of the Revised Code shall be as 4002  
follows: 4003

"Shall the ..... school district be authorized to 4004  
levy taxes for current expenses, the aggregate rate of which may 4005  
increase in ..... (number) increment(s) of not more than ..... 4006  
mill(s) for each ~~dollar \$1 of valuation~~ taxable value, from an 4007  
original rate of ..... mill(s) for each ~~dollar \$1 of valuation~~ 4008  
taxable value, which amounts to \$...... ~~(rate expressed in~~ 4009  
~~dollars and cents)~~ for each ~~one hundred dollars \$100,000 of~~ 4010  
~~valuation~~ fair market value, to a maximum rate of ..... mill(s) 4011  
for each ~~dollar \$1 of valuation~~ taxable value, which amounts to 4012  
\$...... ~~(rate expressed in dollars and cents)~~ for each ~~one~~ 4013  
~~hundred dollars \$100,000 of valuation~~ fair market value? The 4014  
original tax is first proposed to be levied in ..... (the first 4015  
year of the tax), and the incremental tax in ..... (the first 4016  
year of the increment) (if more than one incremental tax is 4017  
proposed in the resolution, the first year that each incremental 4018  
tax is proposed to be levied shall be stated in the preceding 4019  
format, and the increments shall be referred to as the first, 4020



second, third, or fourth increment, depending on their number).  
The aggregate rate of tax so authorized will ..... (insert  
either, "expire with the original rate of tax which shall be in  
effect for ..... years" or "be in effect for a continuing  
period of time").

FOR THE TAX LEVIES
AGAINST THE TAX LEVIES

"

If the tax is proposed by a qualifying school district  
under division (C) (1) of section 5705.212 of the Revised Code,  
the form of the ballot shall be modified by adding, after the  
phrase "each ~~dollar~~ \$1 of valuation taxable value," the  
following: "(of which ..... mills is to be allocated to  
partnering community schools)."

(2) The form of the ballot in an election on the question  
of a renewal levy under section 5705.212 of the Revised Code  
shall be as ~~follows~~:

~~"Shall the ..... school district be authorized to  
renew a tax for current expenses at a rate not  
exceeding ..... mills for each dollar of valuation, which  
amounts to ..... (rate expressed in dollars and cents) for  
each one hundred dollars of valuation, for ..... (number of  
years the levy shall be in effect, or a continuing period of  
time)?"~~

<del>  FOR THE TAX LEVY</del>
<del>  AGAINST THE TAX LEVY</del>

"

required for a renewal levy under divisions (B) (2) (a) to (c) of  
section 5705.25 of the Revised Code.

If the tax is proposed by a qualifying school district  
under division (C) (2) of section 5705.212 of the Revised Code  
and the total rate and the rates allocated to the school  
district and partnering community schools are to remain the same  
as those of the levy being renewed, the form of the ballot shall  
be modified by adding, after the phrase "each ~~dollar~~ \$1 of  
~~valuation~~ taxable value," the following: "(of which ..... mills  
is to be allocated to partnering community schools)." If the  
total rate is to be increased, the form of the ballot shall  
state ~~that the proposal is to renew the existing tax with an~~  
~~increase in rate and shall state the increase in rate, the~~  
portion of the total rate resulting from the increase, ~~and, of~~  
~~that rate, the portion of the rate that is~~ to be allocated to  
partnering community schools. If the total rate is to be  
decreased, the form of the ballot shall state ~~that the proposal~~  
~~is to renew a part of the existing tax and shall state the~~  
~~reduction in rate, the portion of the~~ total rate resulting from  
the decrease, ~~and, of that rate, the portion of the rate that is~~  
to be allocated to partnering community schools.

(3) If a tax proposed by a ballot form prescribed in  
division (B) (1) or (2) of this section 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 be in effect, the phrase ", 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)."

(C) The form of the ballot in an election on a tax

proposed under section 5705.213 of the Revised Code shall be as follows:

"Shall the ..... school district be authorized to levy the following tax for current expenses? The tax will first be levied in ..... (year) to raise \$..... (dollars). In the ..... (number of years) following years, the tax will increase by not more than ..... (per cent or dollar amount of increase) each year, so that, during ..... (last year of the tax), the tax will raise approximately \$..... (dollars). The county auditor estimates that the rate ~~of the tax per dollar of valuation~~ will be ..... mill(s) for each \$1 of taxable value, which amounts to \$..... ~~per one hundred dollars for each \$100,000 of valuation fair market value~~, both during ..... (first year of the tax), and ..... mill(s) for each \$1 of taxable value, which amounts to \$..... ~~per one hundred dollars for each \$100,000 of valuation fair market value~~, during ..... (last year of the tax). The tax will not be levied after ..... (year).

FOR THE TAX LEVY
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AGAINST THE TAX LEVY
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"

The form of the ballot in an election on the question of a renewal levy under section 5705.213 of the Revised Code shall be as follows:

"Shall the ..... school district be authorized to renew a tax for current expenses which will raise \$..... (dollars), estimated by the county auditor to be ..... mills for each ~~dollar \$1 of valuation taxable value~~, which amounts to

~~\$. . . . . (rate expressed in dollars and cents) for each one-~~ 4108  
~~hundred dollars \$100,000 of valuation, fair market value?~~ The tax 4109  
shall be in effect for . . . . . (the number of years the levy 4110  
shall be in effect, or a continuing period of time). 4111

FOR THE TAX LEVY
AGAINST THE TAX LEVY

4112  
4113  
4114

" 4115

If the tax is to be placed on the current tax list, the 4116  
form of the ballot shall be modified by adding, after the 4117  
statement of the number of years the levy is to be in effect, 4118  
the phrase ", commencing in . . . . . (first year the tax is to 4119  
be levied), first due in calendar year . . . . . (first 4120  
calendar year in which the tax shall be due)." 4121

(D) The question covered by a resolution adopted under 4122  
section 5705.212 or 5705.213 of the Revised Code shall be 4123  
submitted as a separate question, but may be printed on the same 4124  
ballot with any other question submitted at the same election, 4125  
other than the election of officers. More than one question may 4126  
be submitted at the same election. 4127

(E) Taxes voted in excess of the ten-mill limitation under 4128  
division (B) or (C) of this section shall be certified to the 4129  
tax commissioner. If an additional tax is to be placed upon the 4130  
tax list of the current year, as specified in the resolution 4131  
providing for its submission, the result of the election shall 4132  
be certified immediately after the canvass by the board of 4133  
elections to the board of education. The board of education 4134  
immediately shall make the necessary levy and certify it to the 4135  
county auditor, who shall extend it on the tax list for 4136

collection. After the first year, the levy shall be included in  
the annual tax budget that is certified to the county budget  
commission.

**Sec. 5705.261.** (A) The question of decrease of an  
increased rate of levy approved for a continuing period of time  
by the voters of a subdivision or, in the case of a qualifying  
library levy, the voters of the library district or association  
library district, may be initiated by the filing of a petition  
with the board of elections of the proper county not less than  
ninety days before the general election in any year requesting  
that an election be held on such question. Such petition shall  
state the amount of the proposed decrease in the rate of levy  
and shall be signed by qualified electors residing in the  
subdivision, library district, or association library district  
equal in number to at least ten per cent of the total number of  
votes cast in the subdivision, library district, or association  
library district for the office of governor at the most recent  
general election for that office. Only one such petition may be  
filed during each five-year period following the election at  
which the voters approved the increased rate for a continuing  
period of time.

After determination by it that such petition is valid, the  
board of elections shall ~~submit~~ do both of the following:

(1) Request that the county auditor of each county in  
which territory of the subdivision, library district, or  
association library district is located certify to the board the  
information described in division (B) of this section. Each  
county auditor shall certify such information to the board of  
elections within ten days after receiving the board's request.

(2) Submit the question to the electors of the

subdivision, library district, or association library district 4167  
at the succeeding general election pursuant to division (B) of 4168  
this section. ~~The~~ 4169

(B) The election shall be conducted, canvassed, and 4170  
certified in the same manner as regular elections in such 4171  
subdivision, library district, or association library district 4172  
for county offices. Notice of the election shall be published in 4173  
a newspaper of general circulation in the district once a week 4174  
for two consecutive weeks, or as provided in section 7.16 of the 4175  
Revised Code, prior to the election. If the board of elections 4176  
operates and maintains a web site, the board of elections shall 4177  
post notice of the election on its web site for thirty days 4178  
prior to the election. The notice shall state that the question 4179  
is the decrease of an existing tax, the purpose for which the 4180  
tax is being levied, the amount of the rate of the existing tax 4181  
and the proposed decrease in rate of the decreased tax expressed 4182  
in mills for each one dollar in taxable value, and the reduction 4183  
in tax multiplied by one hundred thousand dollars of fair market 4184  
value for each class of property that would result if the 4185  
question is approved, and the time and place of the election. 4186  
~~The~~ 4187

The form of the ballot cast at ~~such the~~ election shall be 4188  
~~prescribed by the secretary of state. The~~ as follows: 4189

"A decrease of an existing tax levied for the benefit 4190  
of .... (name of subdivision or public library) for the purpose 4191  
of .... (purpose stated in the resolution), being a reduction 4192  
from .... mills for each \$1 of taxable value to .... mills for 4193  
each \$1 of taxable value, which amounts to a reduction in tax of 4194  
\$.... for each \$100,000 of fair market value on residential and 4195  
agricultural real property and \$.... for each \$100,000 of fair 4196

market value on other real property."

<u>  FOR THE TAX DECREASE</u>
<u>  AGAINST THE TAX DECREASE</u>

"

The question covered by ~~such~~ the petition shall be submitted as a separate proposition but it may be printed on the same ballot with any other propositions submitted at the same election other than the election of officers. If a majority of the qualified electors voting on the question of a decrease at such election approve the proposed decrease in rate, the result of the election shall be certified immediately after the canvass by the board of elections to the appropriate taxing authority, which shall thereupon, after the current year, cease to levy such increased rate or levy such tax at such reduced rate upon the ~~duplicate~~ tax list of the subdivision, library district, or association library district. If notes have been issued in anticipation of the collection of such levy, the taxing authority shall continue to levy and collect under authority of the election authorizing the original levy such amounts as will be sufficient to pay the principal of and interest on such anticipation notes as the same fall due.

In the case of a levy for the current expenses of a qualifying school district and of partnering community schools imposed under section 5705.192, division (B) of section 5705.21, division (C) of section 5705.212, or division (J) of section 5705.218 of the Revised Code for a continuing period of time, the rate allocated to the school district and to partnering community schools shall each be decreased by a number of mills per dollar that is proportionate to the decrease in the rate of

the levy in proportion to the rate at which the levy was imposed 4227  
before the decrease. 4228

**Sec. 5705.55.** (A) The board of directors of a lake 4229  
facilities authority, by a vote of two-thirds of all its 4230  
members, may at any time declare by resolution that the amount 4231  
of taxes which may be raised within the ten-mill limitation by 4232  
levies on the current tax duplicate will be insufficient to 4233  
provide an adequate amount for the necessary requirements of the 4234  
authority, that it is necessary to levy a tax in excess of such 4235  
limitation for any of the purposes specified in divisions (A), 4236  
(B), (F), and (H) of section 5705.19 of the Revised Code, and 4237  
that the question of such additional tax levy shall be submitted 4238  
by the board to the electors residing within the boundaries of 4239  
the impacted lake district on the day of a primary or general 4240  
election. The resolution shall conform to section 5705.19 of the 4241  
Revised Code, except that the tax levy may be in effect for no 4242  
more than five years, as set forth in the resolution, unless the 4243  
levy is for the payment of debt charges, and the total number of 4244  
mills levied for each dollar of taxable valuation that may be 4245  
levied under this section for any tax year shall not exceed one 4246  
mill. If the levy is for the payment of debt charges, the levy 4247  
shall be for the life of the bond indebtedness. 4248

The resolution shall specify the date of holding the 4249  
election, which shall not be earlier than ninety days after the 4250  
adoption and certification of the resolution to the board of 4251  
elections. The resolution shall not include a levy on the 4252  
current tax list and duplicate unless the election is to be held 4253  
at or prior to the first Tuesday after the first Monday in 4254  
November of the current tax year. 4255

The resolution shall be certified to the board of 4256



elections of the proper county or counties not less than ninety 4257  
days before the date of the election. The resolution shall go 4258  
into immediate effect upon its passage, and no publication of 4259  
the resolution shall be necessary other than that provided in 4260  
the notice of election. Section 5705.25 of the Revised Code 4261  
shall govern the arrangements for the submission of such 4262  
question and other matters concerning the election, to which 4263  
that section refers, except that the election shall be held on 4264  
the date specified in the resolution. If a majority of the 4265  
electors voting on the question so submitted in an election vote 4266  
in favor of the levy, the board of directors may forthwith make 4267  
the necessary levy within the boundaries of the impacted lake 4268  
district at the additional rate in excess of the ten-mill 4269  
limitation on the tax list, for the purpose stated in the 4270  
resolution. The tax levy shall be included in the next annual 4271  
tax budget that is certified to the county budget commission. 4272

(B) The form of the ballot in an election held on the 4273  
question of levying a tax proposed pursuant to this section 4274  
shall be as follows or in any other form acceptable to the 4275  
secretary of state: 4276

"A tax for the benefit of (name of lake facilities 4277  
authority) ..... for the purpose of ..... at a rate 4278  
not exceeding ..... mills for each ~~one dollar~~ \$1 of 4279  
~~valuation~~ taxable value, which amounts to ~~(rate expressed in~~ 4280  
~~dollars and cents)~~ \$..... for each ~~one hundred dollars~~ 4281  
\$100,000 of ~~valuation~~ fair market value, for ..... (life 4282  
of indebtedness or number of years the levy is to run). 4283

| For the Tax Levy

| Against the Tax Levy

"

4287

(C) On approval of the levy, notes may be issued in 4288  
anticipation of the collection of the proceeds of the tax levy, 4289  
other than the proceeds to be received for the payment of bond 4290  
debt charges, in the amount and manner and at the times as are 4291  
provided in section 5705.193 of the Revised Code, for the 4292  
issuance of notes by a county in anticipation of the proceeds of 4293  
a tax levy. The lake facilities authority may borrow money in 4294  
anticipation of the collection of current revenues as provided 4295  
in section 133.10 of the Revised Code. 4296

(D) If a tax is levied under this section in a tax year, 4297  
no other taxing authority of a subdivision or taxing unit, 4298  
including a port authority, may levy a tax on property in the 4299  
impacted lake district in the same tax year if the purpose of 4300  
the levy is substantially the same as the purpose for which the 4301  
lake facilities authority of the impacted lake district was 4302  
created. 4303

**Sec. 5748.01.** As used in this chapter: 4304

(A) "School district income tax" means an income tax 4305  
adopted under one of the following: 4306

(1) Former section 5748.03 of the Revised Code as it 4307  
existed prior to its repeal by Amended Substitute House Bill No. 4308  
291 of the 115th general assembly; 4309

(2) Section 5748.03 of the Revised Code as enacted in 4310  
Substitute Senate Bill No. 28 of the 118th general assembly; 4311

(3) Section 5748.08 of the Revised Code as enacted in 4312  
Amended Substitute Senate Bill No. 17 of the 122nd general 4313  
assembly; 4314

(4) Section 5748.021 of the Revised Code;	4315
(5) Section 5748.081 of the Revised Code;	4316
(6) Section 5748.09 of the Revised Code.	4317
(B) "Individual" means an individual subject to the tax levied by section 5747.02 of the Revised Code.	4318 4319
(C) "Estate" means an estate subject to the tax levied by section 5747.02 of the Revised Code.	4320 4321
(D) "Taxable year" means a taxable year as defined in division (M) of section 5747.01 of the Revised Code.	4322 4323
(E) "Taxable income" means:	4324
(1) In the case of an individual, one of the following, as specified in the resolution imposing the tax:	4325 4326
(a) Ohio adjusted gross income for the taxable year as defined in division (A) of section 5747.01 of the Revised Code, less the exemptions provided by section 5747.02 of the Revised Code, plus any amount deducted under division (A) (31) of section 5747.01 of the Revised Code for the taxable year;	4327 4328 4329 4330 4331
(b) Wages, salaries, tips, and other employee compensation to the extent included in Ohio adjusted gross income as defined in section 5747.01 of the Revised Code, and net earnings from self-employment, as defined in section 1402(a) of the Internal Revenue Code, to the extent included in Ohio adjusted gross income.	4332 4333 4334 4335 4336 4337
(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.	4338 4339 4340
(F) "Resident" of the school district means:	4341

(1) An individual who is a resident of this state as 4342  
defined in division (I) of section 5747.01 of the Revised Code 4343  
during all or a portion of the taxable year and who, during all 4344  
or a portion of such period of state residency, is domiciled in 4345  
the school district or lives in and maintains a permanent place 4346  
of abode in the school district; 4347

(2) An estate of a decedent who, at the time of death, was 4348  
domiciled in the school district. 4349

(G) "School district income" means: 4350

(1) With respect to an individual, the portion of the 4351  
taxable income of an individual that is received by the 4352  
individual during the portion of the taxable year that the 4353  
individual is a resident of the school district and the school 4354  
district income tax is in effect in that school district. An 4355  
individual may have school district income with respect to more 4356  
than one school district. 4357

(2) With respect to an estate, the taxable income of the 4358  
estate for the portion of the taxable year that the school 4359  
district income tax is in effect in that school district. 4360

(H) "Taxpayer" means an individual or estate having school 4361  
district income upon which a school district income tax is 4362  
imposed. 4363

(I) "School district purposes" means any of the purposes 4364  
for which a tax may be levied pursuant to division (A) of 4365  
section 5705.21 of the Revised Code, including the combined 4366  
purposes authorized by section 5705.217 of the Revised Code. 4367

(J) "Fair market value" has the same meaning as in section 4368  
5705.01 of the Revised Code. 4369

**Sec. 5748.02.** (A) The board of education of any school 4370  
district, except a joint vocational school district, may 4371  
declare, by resolution, the necessity of raising annually a 4372  
specified amount of money for school district purposes. The 4373  
resolution shall specify whether the income that is to be 4374  
subject to the tax is taxable income of individuals and estates 4375  
as defined in divisions (E)(1)(a) and (2) of section 5748.01 of 4376  
the Revised Code or taxable income of individuals as defined in 4377  
division (E)(1)(b) of that section. A copy of the resolution 4378  
shall be certified to the tax commissioner no later than one 4379  
hundred days prior to the date of the election at which the 4380  
board intends to propose a levy under this section. Upon receipt 4381  
of the copy of the resolution, the tax commissioner shall 4382  
estimate both of the following: 4383

(1) The property tax rate that would have to be imposed in 4384  
the current year by the district to produce an equivalent amount 4385  
of money; 4386

(2) The income tax rate that would have had to have been 4387  
in effect for the current year to produce an equivalent amount 4388  
of money from a school district income tax. 4389

Within ten days of receiving the copy of the board's 4390  
resolution, the commissioner shall prepare these estimates and 4391  
certify them to the board. Upon receipt of the certification, 4392  
the board may adopt a resolution proposing an income tax under 4393  
division (B) of this section at the estimated rate contained in 4394  
the certification rounded to the nearest one-fourth of one per 4395  
cent. The commissioner's certification applies only to the 4396  
board's proposal to levy an income tax at the election for which 4397  
the board requested the certification. If the board intends to 4398  
submit a proposal to levy an income tax at any other election, 4399

it shall request another certification for that election in the 4400  
manner prescribed in this division. 4401

(B) (1) Upon the receipt of a certification from the tax 4402  
commissioner under division (A) of this section, a majority of 4403  
the members of a board of education may adopt a resolution 4404  
proposing the levy of an annual tax for school district purposes 4405  
on school district income. The proposed levy may be for a 4406  
continuing period of time or for a specified number of years. 4407  
The resolution shall set forth the purpose for which the tax is 4408  
to be imposed, the rate of the tax, which shall be the rate set 4409  
forth in the commissioner's certification rounded to the nearest 4410  
one-fourth of one per cent, the number of years the tax will be 4411  
levied or that it will be levied for a continuing period of 4412  
time, the date on which the tax shall take effect, which shall 4413  
be the first day of January of any year following the year in 4414  
which the question is submitted, and the date of the election at 4415  
which the proposal shall be submitted to the electors of the 4416  
district, which shall be on the date of a primary, general, or 4417  
special election the date of which is consistent with section 4418  
3501.01 of the Revised Code. The resolution shall specify 4419  
whether the income that is to be subject to the tax is taxable 4420  
income of individuals and estates as defined in divisions (E) (1) 4421  
(a) and (2) of section 5748.01 of the Revised Code or taxable 4422  
income of individuals as defined in division (E) (1) (b) of that 4423  
section. The specification shall be the same as the 4424  
specification in the resolution adopted and certified under 4425  
division (A) of this section. 4426

If the tax is to be levied for current expenses and 4427  
permanent improvements, the resolution shall apportion the 4428  
annual rate of the tax. The apportionment may be the same or 4429  
different for each year the tax is levied, but the respective 4430

portions of the rate actually levied each year for current 4431  
expenses and for permanent improvements shall be limited by the 4432  
apportionment. 4433

If the board of education currently imposes an income tax 4434  
pursuant to this chapter that is due to expire and a question is 4435  
submitted under this section for a proposed income tax to take 4436  
effect upon the expiration of the existing tax, the board may 4437  
specify in the resolution that the proposed tax renews the 4438  
expiring tax. Two or more expiring income taxes may be renewed 4439  
under this paragraph if the taxes are due to expire on the same 4440  
date. If the tax rate being proposed is no higher than the total 4441  
tax rate imposed by the expiring tax or taxes, the resolution 4442  
may state that the proposed tax is not an additional income tax. 4443

(2) A board of education adopting a resolution under 4444  
division (B)(1) of this section proposing a school district 4445  
income tax for a continuing period of time and limited to the 4446  
purpose of current expenses may propose in that resolution to 4447  
reduce the rate or rates of one or more of the school district's 4448  
property taxes levied for a continuing period of time in excess 4449  
of the ten-mill limitation for the purpose of current expenses. 4450  
The reduction in the rate of a property tax may be any amount, 4451  
expressed in mills ~~per-for each one dollar-in-valuation-of~~ 4452  
taxable value, not exceeding the rate at which the tax is 4453  
authorized to be levied. The reduction in the rate of a tax 4454  
shall first take effect for the tax year that includes the day 4455  
on which the school district income tax first takes effect, and 4456  
shall continue for each tax year that both the school district 4457  
income tax and the property tax levy are in effect. 4458

In addition to the matters required to be set forth in the 4459  
resolution under division (B)(1) of this section, a resolution 4460

containing a proposal to reduce the rate of one or more property 4461  
taxes shall state for each such tax the maximum rate at which it 4462  
currently may be levied and the maximum rate at which the tax 4463  
could be levied after the proposed reduction, expressed in mills 4464  
~~per for each one dollar in valuation of taxable value~~, and that 4465  
the tax is levied for a continuing period of time. 4466

If a board of education proposes to reduce the rate of one 4467  
or more property taxes under division (B) (2) of this section, 4468  
the board, when it makes the certification required under 4469  
division (A) of this section, shall designate the specific levy 4470  
or levies to be reduced, the maximum rate at which each levy 4471  
currently is authorized to be levied, and the rate by which each 4472  
levy is proposed to be reduced. The tax commissioner, when 4473  
making the certification to the board under division (A) of this 4474  
section, also shall certify the ~~reduction in the total effective~~ 4475  
~~tax rate for current expenses levy's reduction in tax~~ for each 4476  
class of property ~~that would have resulted if the proposed~~ 4477  
~~reduction in the rate or rates had been in effect the previous~~ 4478  
~~tax year~~. As used in this ~~paragraph~~ section and section 5748.03 4479  
of the Revised Code, "effective reduction in tax rate" has the 4480  
same meaning as in section ~~323.08~~ 5705.01 of the Revised Code. 4481

(C) A resolution adopted under division (B) of this 4482  
section shall go into immediate effect upon its passage, and no 4483  
publication of the resolution shall be necessary other than that 4484  
provided for in the notice of election. Immediately after its 4485  
adoption and at least ninety days prior to the election at which 4486  
the question will appear on the ballot, a copy of the resolution 4487  
and the tax commissioner's certification under division (A) of 4488  
this section shall be certified to the board of elections of the 4489  
proper county, which shall submit the proposal to the electors 4490  
on the date specified in the resolution. The form of the ballot 4491



shall be as provided in section 5748.03 of the Revised Code. 4492  
Publication of notice of the election shall be made in a 4493  
newspaper of general circulation in the county once a week for 4494  
two consecutive weeks, or as provided in section 7.16 of the 4495  
Revised Code, prior to the election. If the board of elections 4496  
operates and maintains a web site, the board of elections shall 4497  
post notice of the election on its web site for thirty days 4498  
prior to the election. The notice shall contain the time and 4499  
place of the election and the question to be submitted to the 4500  
electors. The question covered by the resolution shall be 4501  
submitted as a separate proposition, but may be printed on the 4502  
same ballot with any other proposition submitted at the same 4503  
election, other than the election of officers. 4504

(D) No board of education shall submit the question of a 4505  
tax on school district income to the electors of the district 4506  
more than twice in any calendar year. If a board submits the 4507  
question twice in any calendar year, one of the elections on the 4508  
question shall be held on the date of the general election. 4509

(E) (1) No board of education may submit to the electors of 4510  
the district the question of a tax on school district income on 4511  
the taxable income of individuals as defined in division (E) (1) 4512  
(b) of section 5748.01 of the Revised Code if that tax would be 4513  
in addition to an existing tax on the taxable income of 4514  
individuals and estates as defined in divisions (E) (1) (a) and 4515  
(2) of that section. 4516

(2) No board of education may submit to the electors of 4517  
the district the question of a tax on school district income on 4518  
the taxable income of individuals and estates as defined in 4519  
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 4520  
Code if that tax would be in addition to an existing tax on the 4521

taxable income of individuals as defined in division (E) (1) (b) 4522  
of that section. 4523

**Sec. 5748.03.** (A) The form of the ballot on a question 4524  
submitted to the electors under section 5748.02 of the Revised 4525  
Code shall be as follows: 4526

"Shall an annual income tax of ..... (state the proposed 4527  
rate of tax) on the school district income of individuals and of 4528  
estates be imposed by ..... (state the name of the school 4529  
district), for ..... (state the number of years the tax would 4530  
be levied, or that it would be levied for a continuing period of 4531  
time), beginning ..... (state the date the tax would first 4532  
take effect), for the purpose of ..... (state the purpose of 4533  
the tax)? 4534

FOR THE TAX
AGAINST THE TAX

"

(B) (1) If the question submitted to electors proposes a 4539  
school district income tax only on the taxable income of 4540  
individuals as defined in division (E) (1) (b) of section 5748.01 4541  
of the Revised Code, the form of the ballot shall be modified by 4542  
stating that the tax is to be levied on the "earned income of 4543  
individuals residing in the school district" in lieu of the 4544  
"school district income of individuals and of estates." 4545

(2) If the question submitted to electors proposes to 4546  
renew one or more expiring income tax levies, the ballot shall 4547  
be modified by adding the following language immediately after 4548  
the name of the school district that would impose the tax: "to 4549  
renew an income tax (or income taxes) expiring at the end 4550

of ..... (state the last year the existing income tax or 4551  
taxes may be levied)." 4552

(3) If the question includes a proposal under division (B) 4553  
(2) of section 5748.02 of the Revised Code to reduce the rate of 4554  
one or more school district property taxes, the ballot shall 4555  
state that the purpose of the school district income tax is for 4556  
current expenses, and the form of the ballot shall be modified 4557  
by adding the following language immediately after the statement 4558  
of the purpose of the proposed income tax: ", and shall the rate 4559  
of an existing tax on property, currently levied for the purpose 4560  
of current expenses at the rate of ..... mills, be REDUCED 4561  
to ..... mills for each \$1 of taxable value, which amounts to 4562  
a reduction in tax of \$..... for each \$100,000 of fair market 4563  
value on residential and agricultural real property and \$..... 4564  
for each \$100,000 of fair market value on other real property, 4565  
the reduction continuing until any such time as the income tax 4566  
is repealed." In lieu of "for the tax" and "against the tax," 4567  
the phrases "for the issue" and "against the issue," 4568  
respectively, shall be used. If a board of education proposes a 4569  
reduction in the rates of more than one tax, the ballot language 4570  
shall be modified accordingly to express the rates at which 4571  
those taxes currently are levied and the rates to which the 4572  
taxes will be reduced. 4573

(C) The board of elections shall certify the results of 4574  
the election to the board of education and to the tax 4575  
commissioner. If a majority of the electors voting on the 4576  
question vote in favor of it, the income tax, the applicable 4577  
provisions of Chapter 5747. of the Revised Code, and the 4578  
reduction in the rate or rates of existing property taxes if the 4579  
question included such a reduction shall take effect on the date 4580  
specified in the resolution. If the question approved by the 4581

voters includes a reduction in the rate of a school district 4582  
property tax, the board of education shall not levy the tax at a 4583  
rate greater than the rate to which the tax is reduced, unless 4584  
the school district income tax is repealed in an election under 4585  
section 5748.04 of the Revised Code. 4586

(D) If the rate at which a property tax is levied and 4587  
collected is reduced pursuant to a question approved under this 4588  
section, the tax commissioner shall compute the percentage 4589  
required to be computed for that tax under division (D) of 4590  
section 319.301 of the Revised Code each year the rate is 4591  
reduced as if the tax had been levied in the preceding year at 4592  
the rate at which it has been reduced. If the rate of a property 4593  
tax increases due to the repeal of the school district income 4594  
tax pursuant to section 5748.04 of the Revised Code, the tax 4595  
commissioner, for the first year for which the rate increases, 4596  
shall compute the percentage as if the tax in the preceding year 4597  
had been levied at the rate at which the tax was authorized to 4598  
be levied prior to any rate reduction. 4599

**Sec. 5748.04.** (A) The question of the repeal of a school 4600  
district income tax levied for more than five years may be 4601  
initiated not more than once in any five-year period by filing 4602  
with the board of elections of the appropriate counties not 4603  
later than ninety days before the general election in any year 4604  
after the year in which it is approved by the electors a 4605  
petition requesting that an election be held on the question. 4606  
The petition shall be signed by qualified electors residing in 4607  
the school district levying the income tax equal in number to 4608  
ten per cent of those voting for governor at the most recent 4609  
gubernatorial election. 4610

The board of elections shall determine whether the 4611

petition is valid, and if it so determines, it shall submit the 4612  
question to the electors of the district at the next general 4613  
election. The election shall be conducted, canvassed, and 4614  
certified in the same manner as regular elections for county 4615  
offices in the county. Notice of the election shall be published 4616  
in a newspaper of general circulation in the district once a 4617  
week for two consecutive weeks, or as provided in section 7.16 4618  
of the Revised Code, prior to the election. If the board of 4619  
elections operates and maintains a web site, the board of 4620  
elections shall post notice of the election on its web site for 4621  
thirty days prior to the election. The notice shall state the 4622  
purpose, time, and place of the election. The form of the ballot 4623  
cast at the election shall be as follows: 4624

"Shall the annual income tax of ..... per cent, currently 4625  
levied on the school district income of individuals and estates 4626  
by ..... (state the name of the school district) for the 4627  
purpose of ..... (state purpose of the tax), be repealed? 4628

For repeal of the income tax
Against repeal of the income tax

"

(B) (1) If the tax is imposed on taxable income as defined 4633  
in division (E) (1) (b) of section 5748.01 of the Revised Code, 4634  
the form of the ballot shall be modified by stating that the tax 4635  
currently is levied on the "earned income of individuals 4636  
residing in the school district" in lieu of the "school district 4637  
income of individuals and estates." 4638

(2) If the rate of one or more property tax levies was 4639  
reduced for the duration of the income tax levy pursuant to 4640

division (B) (2) of section 5748.02 of the Revised Code, the form 4641  
of the ballot shall be modified by adding the following language 4642  
immediately after "repealed": ", and shall the rate of an 4643  
existing tax on property for the purpose of current expenses, 4644  
which rate was reduced for the duration of the income tax, be 4645  
INCREASED from ..... mills to ..... mills ~~per one dollar for~~ 4646  
each \$1 of valuation taxable value, which amounts to an increase 4647  
of \$.... for each \$100,000 of fair market value, beginning 4648  
in ..... (state the first year for which the rate of the 4649  
property tax will increase)." In lieu of "for repeal of the 4650  
income tax" and "against repeal of the income tax," the phrases 4651  
"for the issue" and "against the issue," respectively, shall be 4652  
substituted. 4653

(3) If the rate of more than one property tax was reduced 4654  
for the duration of the income tax, the ballot language shall be 4655  
modified accordingly to express the rates at which those taxes 4656  
currently are levied and the rates to which the taxes would be 4657  
increased. 4658

(C) The question covered by the petition shall be 4659  
submitted as a separate proposition, but it may be printed on 4660  
the same ballot with any other proposition submitted at the same 4661  
election other than the election of officers. If a majority of 4662  
the qualified electors voting on the question vote in favor of 4663  
it, the result shall be certified immediately after the canvass 4664  
by the board of elections to the board of education of the 4665  
school district and the tax commissioner, who shall thereupon, 4666  
after the current year, cease to levy the tax, except that if 4667  
notes have been issued pursuant to section 5748.05 of the 4668  
Revised Code the tax commissioner shall continue to levy and 4669  
collect under authority of the election authorizing the levy an 4670  
annual amount, rounded upward to the nearest one-fourth of one 4671

per cent, as will be sufficient to pay the debt charges on the 4672  
notes as they fall due. 4673

(D) If a school district income tax repealed pursuant to 4674  
this section was approved in conjunction with a reduction in the 4675  
rate of one or more school district property taxes as provided 4676  
in division (B) (2) of section 5748.02 of the Revised Code, then 4677  
each such property tax may be levied after the current year at 4678  
the rate at which it could be levied prior to the reduction, 4679  
subject to any adjustments required by the county budget 4680  
commission pursuant to Chapter 5705. of the Revised Code. Upon 4681  
the repeal of a school district income tax under this section, 4682  
the board of education may resume levying a property tax, the 4683  
rate of which has been reduced pursuant to a question approved 4684  
under section 5748.02 of the Revised Code, at the rate the board 4685  
originally was authorized to levy the tax. A reduction in the 4686  
rate of a property tax under section 5748.02 of the Revised Code 4687  
is a reduction in the rate at which a board of education may 4688  
levy that tax only for the period during which a school district 4689  
income tax is levied prior to any repeal pursuant to this 4690  
section. The resumption of the authority to levy the tax upon 4691  
such a repeal does not constitute a tax levied in excess of the 4692  
one per cent limitation prescribed by Section 2 of Article XII, 4693  
Ohio Constitution, or in excess of the ten-mill limitation. 4694

(E) This section does not apply to school district income 4695  
tax levies that are levied for five or fewer years. 4696

**Sec. 5748.08.** (A) The board of education of a city, local, 4697  
or exempted village school district, at any time by a vote of 4698  
two-thirds of all its members, may declare by resolution that it 4699  
may be necessary for the school district to do all of the 4700  
following: 4701

(1) Raise a specified amount of money for school district 4702  
purposes by levying an annual tax on school district income; 4703

(2) Issue general obligation bonds for permanent 4704  
improvements, stating in the resolution the necessity and 4705  
purpose of the bond issue and the amount, approximate date, 4706  
estimated rate of interest, and maximum number of years over 4707  
which the principal of the bonds may be paid; 4708

(3) Levy a tax outside the ten-mill limitation to pay debt 4709  
charges on the bonds and any anticipatory securities; 4710

(4) Submit the question of the school district income tax 4711  
and bond issue to the electors of the district at a special 4712  
election. 4713

The resolution shall specify whether the income that is to 4714  
be subject to the tax is taxable income of individuals and 4715  
estates as defined in divisions (E)(1)(a) and (2) of section 4716  
5748.01 of the Revised Code or taxable income of individuals as 4717  
defined in division (E)(1)(b) of that section. 4718

On adoption of the resolution, the board shall certify a 4719  
copy of it to the tax commissioner and the county auditor no 4720  
later than one hundred five days prior to the date of the 4721  
special election at which the board intends to propose the 4722  
income tax and bond issue. Not later than ten days of receipt of 4723  
the resolution, the tax commissioner, in the same manner as 4724  
required by division (A) of section 5748.02 of the Revised Code, 4725  
shall estimate the rates designated in divisions (A)(1) and (2) 4726  
of that section and certify them to the board. Not later than 4727  
ten days of receipt of the resolution, the county auditor shall 4728  
estimate and certify to the board the average annual property 4729  
tax rate required throughout the stated maturity of the bonds to 4730



pay debt charges on the bonds, in the same manner as under 4731  
division (C) of section 133.18 of the Revised Code. 4732

(B) On receipt of the tax commissioner's and county 4733  
auditor's certifications prepared under division (A) of this 4734  
section, the board of education of the city, local, or exempted 4735  
village school district, by a vote of two-thirds of all its 4736  
members, may adopt a resolution proposing for a specified number 4737  
of years or for a continuing period of time the levy of an 4738  
annual tax for school district purposes on school district 4739  
income and declaring that the amount of taxes that can be raised 4740  
within the ten-mill limitation will be insufficient to provide 4741  
an adequate amount for the present and future requirements of 4742  
the school district; that it is necessary to issue general 4743  
obligation bonds of the school district for specified permanent 4744  
improvements and to levy an additional tax in excess of the ten- 4745  
mill limitation to pay the debt charges on the bonds and any 4746  
anticipatory securities; and that the question of the bonds and 4747  
taxes shall be submitted to the electors of the school district 4748  
at a special election, which shall not be earlier than ninety 4749  
days after certification of the resolution to the board of 4750  
elections, and the date of which shall be consistent with 4751  
section 3501.01 of the Revised Code. The resolution shall 4752  
specify all of the following: 4753

(1) The purpose for which the school district income tax 4754  
is to be imposed and the rate of the tax, which shall be the 4755  
rate set forth in the tax commissioner's certification rounded 4756  
to the nearest one-fourth of one per cent; 4757

(2) Whether the income that is to be subject to the tax is 4758  
taxable income of individuals and estates as defined in 4759  
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 4760

Code or taxable income of individuals as defined in division (E) 4761  
(1) (b) of that section. The specification shall be the same as 4762  
the specification in the resolution adopted and certified under 4763  
division (A) of this section. 4764

(3) The number of years the tax will be levied, or that it 4765  
will be levied for a continuing period of time; 4766

(4) The date on which the tax shall take effect, which 4767  
shall be the first day of January of any year following the year 4768  
in which the question is submitted; 4769

(5) The county auditor's estimate of the average annual 4770  
property tax rate required throughout the stated maturity of the 4771  
bonds to pay debt charges on the bonds. 4772

(C) A resolution adopted under division (B) of this 4773  
section shall go into immediate effect upon its passage, and no 4774  
publication of the resolution shall be necessary other than that 4775  
provided for in the notice of election. Immediately after its 4776  
adoption and at least ninety days prior to the election at which 4777  
the question will appear on the ballot, the board of education 4778  
shall certify a copy of the resolution, along with copies of the 4779  
auditor's estimate and its resolution under division (A) of this 4780  
section, to the board of elections of the proper county. The 4781  
board of education shall make the arrangements for the 4782  
submission of the question to the electors of the school 4783  
district, and the election shall be conducted, canvassed, and 4784  
certified in the same manner as regular elections in the 4785  
district for the election of county officers. 4786

The resolution shall be put before the electors as one 4787  
ballot question, with a majority vote indicating approval of the 4788  
school district income tax, the bond issue, and the levy to pay 4789

debt charges on the bonds and any anticipatory securities. The 4790  
board of elections shall publish the notice of the election in a 4791  
newspaper of general circulation in the school district once a 4792  
week for two consecutive weeks, or as provided in section 7.16 4793  
of the Revised Code, prior to the election. If the board of 4794  
elections operates and maintains a web site, it also shall post 4795  
notice of the election on its web site for thirty days prior to 4796  
the election. The notice of election shall state all of the 4797  
following: 4798

(1) The questions to be submitted to the electors; 4799

(2) The rate of the school district income tax; 4800

(3) The principal amount of the proposed bond issue; 4801

(4) The permanent improvements for which the bonds are to 4802  
be issued; 4803

(5) The maximum number of years over which the principal 4804  
of the bonds may be paid; 4805

(6) The estimated additional average annual property tax 4806  
rate to pay the debt charges on the bonds, as certified by the 4807  
county auditor; 4808

(7) The time and place of the special election. 4809

(D) The form of the ballot on a question submitted to the 4810  
electors under this section shall be as follows: 4811

"Shall the ..... school district be authorized to do 4812  
both of the following: 4813

(1) Impose an annual income tax of ..... (state the 4814  
proposed rate of tax) on the school district income of 4815  
individuals and of estates, for ..... (state the number of 4816

years the tax would be levied, or that it would be levied for a 4817  
continuing period of time), beginning ..... (state the date 4818  
the tax would first take effect), for the purpose of ..... 4819  
(state the purpose of the tax)? 4820

(2) Issue bonds for the purpose of ..... in the 4821  
principal amount of \$....., to be repaid annually over a 4822  
maximum period of ..... years, and levy a property tax outside 4823  
the ten-mill limitation estimated by the county auditor to 4824  
average over the bond repayment period ..... mills for each 4825  
~~one dollar \$1 of tax valuation~~ taxable value, which amounts to 4826  
~~\$..... (rate expressed in cents or dollars and cents, such as~~ 4827  
~~"36 cents" or "\$1.41")~~ for each ~~\$100-100,000 of tax valuation~~ 4828  
fair market value, to pay the annual debt charges on the bonds, 4829  
and to pay debt charges on any notes issued in anticipation of 4830  
those bonds? 4831

FOR THE INCOME TAX AND BOND ISSUE
AGAINST THE INCOME TAX AND BOND ISSUE

"

(E) If the question submitted to electors proposes a 4836  
school district income tax only on the taxable income of 4837  
individuals as defined in division (E) (1) (b) of section 5748.01 4838  
of the Revised Code, the form of the ballot shall be modified by 4839  
stating that the tax is to be levied on the "earned income of 4840  
individuals residing in the school district" in lieu of the 4841  
"school district income of individuals and of estates." 4842

(F) The board of elections promptly shall certify the 4843  
results of the election to the tax commissioner and the county 4844  
auditor of the county in which the school district is located. 4845

If a majority of the electors voting on the question vote in favor of it, the income tax and the applicable provisions of Chapter 5747. of the Revised Code shall take effect on the date specified in the resolution, and the board of education may proceed with issuance of the bonds and with the levy and collection of the property taxes to pay debt charges on the bonds, at the additional rate or any lesser rate in excess of the ten-mill limitation. Any securities issued by the board of education under this section are Chapter 133. securities, as that term is defined in section 133.01 of the Revised Code.

(G) After approval of a question under this section, the board of education may anticipate a fraction of the proceeds of the school district income tax in accordance with section 5748.05 of the Revised Code. Any anticipation notes under this division 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 their issuance.

(H) The question of repeal of a school district income tax levied for more than five years may be initiated and submitted in accordance with section 5748.04 of the Revised Code.

(I) No board of education shall submit a question under this section to the electors of the school district more than twice in any calendar year. If a board submits the question twice in any calendar year, one of the elections on the question shall be held on the date of the general election.

**Sec. 5748.09.** (A) The board of education of a city, local, or exempted village school district, at any time by a vote of two-thirds of all its members, may declare by resolution that it

may be necessary for the school district to do all of the 4876  
following: 4877

(1) Raise a specified amount of money for school district 4878  
purposes by levying an annual tax on school district income; 4879

(2) Levy an additional property tax in excess of the ten- 4880  
mill limitation for the purpose of providing for the necessary 4881  
requirements of the district, stating in the resolution the 4882  
amount of money to be raised each year for such purpose; 4883

(3) Submit the question of the school district income tax 4884  
and property tax to the electors of the district at a special 4885  
election. 4886

The resolution shall specify whether the income that is to 4887  
be subject to the tax is taxable income of individuals and 4888  
estates as defined in divisions (E)(1)(a) and (2) of section 4889  
5748.01 of the Revised Code or taxable income of individuals as 4890  
defined in division (E)(1)(b) of that section. 4891

On adoption of the resolution, the board shall certify a 4892  
copy of it to the tax commissioner and the county auditor not 4893  
later than one hundred days prior to the date of the special 4894  
election at which the board intends to propose the income tax 4895  
and property tax. Not later than ten days after receipt of the 4896  
resolution, the tax commissioner, in the same manner as required 4897  
by division (A) of section 5748.02 of the Revised Code, shall 4898  
estimate the rates designated in divisions (A)(1) and (2) of 4899  
that section and certify them to the board. Not later than ten 4900  
days after receipt of the resolution, the county auditor, in the 4901  
same manner as required by section 5705.195 of the Revised Code, 4902  
shall make the calculation specified in that section and certify 4903  
it to the board. 4904

(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 of the ten-mill limitation for the purpose of providing for the necessary requirements of the district, and declaring that the question of the school district income tax and property tax shall be submitted to the electors of the school district at a special election, which shall not be earlier than ninety days after certification of the resolution to the board of elections, and the date of which shall be consistent with section 3501.01 of the Revised Code. The resolution shall specify all of the following:

(1) The purpose for which the school district income tax is to be imposed and the rate of the tax, which shall be the rate set forth in the tax commissioner's certification rounded to the nearest one-fourth of one per cent;

(2) 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. The specification shall be the same as 4936  
the specification in the resolution adopted and certified under 4937  
division (A) of this section. 4938

(3) The number of years the school district income tax 4939  
will be levied, or that it will be levied for a continuing 4940  
period of time; 4941

(4) The date on which the school district income tax shall 4942  
take effect, which shall be the first day of January of any year 4943  
following the year in which the question is submitted; 4944

(5) The amount of money it is necessary to raise for the 4945  
purpose of providing for the necessary requirements of the 4946  
district for each year the property tax is to be imposed; 4947

(6) The number of years the property tax will be levied, 4948  
or that it will be levied for a continuing period of time; 4949

(7) The tax list upon which the property tax shall be 4950  
first levied, which may be the current year's tax list; 4951

(8) The amount of the average tax levy, expressed in 4952  
dollars ~~and cents~~ for each one hundred thousand dollars of 4953  
~~valuation~~ fair market value as well as in mills for each one 4954  
dollar of ~~valuation~~ taxable value, estimated by the county 4955  
auditor under division (A) of this section. 4956

(C) A resolution adopted under division (B) of this 4957  
section shall go into immediate effect upon its passage, and no 4958  
publication of the resolution shall be necessary other than that 4959  
provided for in the notice of election. Immediately after its 4960  
adoption and at least ninety days prior to the election at which 4961  
the question will appear on the ballot, the board of education 4962  
shall certify a copy of the resolution, along with copies of the 4963  
county auditor's certification and the resolution under division 4964



(A) of this section, to the board of elections of the proper 4965  
county. The board of education shall make the arrangements for 4966  
the submission of the question to the electors of the school 4967  
district, and the election shall be conducted, canvassed, and 4968  
certified in the same manner as regular elections in the 4969  
district for the election of county officers. 4970

The resolution shall be put before the electors as one 4971  
ballot question, with a majority vote indicating approval of the 4972  
school district income tax and the property tax. The board of 4973  
elections shall publish the notice of the election in a 4974  
newspaper of general circulation in the school district once a 4975  
week for two consecutive weeks, or as provided in section 7.16 4976  
of the Revised Code, prior to the election. If the board of 4977  
elections operates and maintains a web site, also shall post 4978  
notice of the election on its web site for thirty days prior to 4979  
the election. The notice of election shall state all of the 4980  
following: 4981

(1) The questions to be submitted to the electors as a 4982  
single ballot question; 4983

(2) The rate of the school district income tax; 4984

(3) The number of years the school district income tax 4985  
will be levied or that it will be levied for a continuing period 4986  
of time; 4987

(4) The annual proceeds of the proposed property tax levy 4988  
for the purpose of providing for the necessary requirements of 4989  
the district; 4990

(5) The number of years during which the property tax levy 4991  
shall be levied, or that it shall be levied for a continuing 4992  
period of time; 4993

(6) The estimated average additional tax rate of the 4994  
property tax, expressed in dollars ~~and cents~~ for each one 4995  
hundred thousand dollars of ~~valuation~~ fair market value as well 4996  
as in mills for each one dollar of ~~valuation~~ taxable value, 4997  
outside the limitation imposed by Section 2 of Article XII, Ohio 4998  
Constitution, as certified by the county auditor; 4999

(7) The time and place of the special election. 5000

(D) The form of the ballot on a question submitted to the 5001  
electors under this section shall be as follows: 5002

"Shall the ..... school district be authorized to do both 5003  
of the following: 5004

(1) Impose an annual income tax of ..... (state the 5005  
proposed rate of tax) on the school district income of 5006  
individuals and of estates, for ..... (state the number of 5007  
years the tax would be levied, or that it would be levied for a 5008  
continuing period of time), beginning ..... (state the date 5009  
the tax would first take effect), for the purpose of ..... 5010  
(state the purpose of the tax)? 5011

(2) Impose a property tax levy outside of the ten-mill 5012  
limitation for the purpose of providing for the necessary 5013  
requirements of the district in the sum of \$...... 5014  
(here insert annual amount the levy is to produce), estimated by 5015  
the county auditor to average ..... ~~(here insert~~ 5016  
~~number of mills)~~ mills for each ~~one dollar~~ \$1 of ~~valuation~~ 5017  
taxable value, which amounts to \$...... ~~(here insert~~ 5018  
~~rate expressed in dollars and cents)~~ for each ~~one hundred~~ 5019  
~~dollars~~ \$100,000 of ~~valuation~~ fair market value, 5020  
for ..... (state the number of years the tax is to be 5021  
imposed or that it will be imposed for a continuing period of 5022

time), commencing in ..... (first year the tax is to be 5023  
levied), first due in calendar year ..... (first calendar 5024  
year in which the tax shall be due)? 5025

FOR THE INCOME TAX AND PROPERTY TAX
AGAINST THE INCOME TAX AND PROPERTY TAX

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If the question submitted to electors proposes a school 5030  
district income tax only on the taxable income of individuals as 5031  
defined in division (E) (1) (b) of section 5748.01 of the Revised 5032  
Code, the form of the ballot shall be modified by stating that 5033  
the tax is to be levied on the "earned income of individuals 5034  
residing in the school district" in lieu of the "school district 5035  
income of individuals and of estates." 5036

(E) The board of elections promptly shall certify the 5037  
results of the election to the tax commissioner and the county 5038  
auditor of the county in which the school district is located. 5039  
If a majority of the electors voting on the question vote in 5040  
favor of it: 5041

(1) The income tax and the applicable provisions of 5042  
Chapter 5747. of the Revised Code shall take effect on the date 5043  
specified in the resolution. 5044

(2) The board of education of the school district may make 5045  
the additional property tax levy necessary to raise the amount 5046  
specified on the ballot for the purpose of providing for the 5047  
necessary requirements of the district. The property tax levy 5048  
shall be included in the next tax budget that is certified to 5049  
the county budget commission. 5050

(F) (1) After approval of a question under this section, 5051  
the board of education may anticipate a fraction of the proceeds 5052  
of the school district income tax in accordance with section 5053  
5748.05 of the Revised Code. Any anticipation notes under this 5054  
division shall be issued as provided in section 133.24 of the 5055  
Revised Code, shall have principal payments during each year 5056  
after the year of their issuance over a period not to exceed 5057  
five years, and may have a principal payment in the year of 5058  
their issuance. 5059

(2) After the approval of a question under this section 5060  
and prior to the time when the first tax collection from the 5061  
property tax levy can be made, the board of education may 5062  
anticipate a fraction of the proceeds of the levy and issue 5063  
anticipation notes in an amount not exceeding the total 5064  
estimated proceeds of the levy to be collected during the first 5065  
year of the levy. Any anticipation notes under this division 5066  
shall be issued as provided in section 133.24 of the Revised 5067  
Code, shall have principal payments during each year after the 5068  
year of their issuance over a period not to exceed five years, 5069  
and may have a principal payment in the year of their issuance. 5070

(G) (1) The question of repeal of a school district income 5071  
tax levied for more than five years may be initiated and 5072  
submitted in accordance with section 5748.04 of the Revised 5073  
Code. 5074

(2) A property tax levy for a continuing period of time 5075  
may be reduced in the manner provided under section 5705.261 of 5076  
the Revised Code. 5077

(H) No board of education shall submit a question under 5078  
this section to the electors of the school district more than 5079  
twice in any calendar year. If a board submits the question 5080

twice in any calendar year, one of the elections on the question 5081  
shall be held on the date of the general election. 5082

(I) If the electors of the school district approve a 5083  
question under this section, and if the last calendar year the 5084  
school district income tax is in effect and the last calendar 5085  
year of collection of the property tax are the same, the board 5086  
of education of the school district may propose to submit under 5087  
this section the combined question of a school district income 5088  
tax to take effect upon the expiration of the existing income 5089  
tax and a property tax to be first collected in the calendar 5090  
year after the calendar year of last collection of the existing 5091  
property tax, and specify in the resolutions adopted under this 5092  
section that the proposed taxes would renew the existing taxes. 5093  
The form of the ballot on a question submitted to the electors 5094  
under division (I) of this section shall be as follows: 5095

"Shall the ..... school district be authorized to do 5096  
both of the following: 5097

(1) Impose an annual income tax of ..... (state the 5098  
proposed rate of tax) on the school district income of 5099  
individuals and of estates to renew an income tax expiring at 5100  
the end of ..... (state the last year the existing income tax 5101  
may be levied) for ..... (state the number of years the tax 5102  
would be levied, or that it would be levied for a continuing 5103  
period of time), beginning ..... (state the date the tax would 5104  
first take effect), for the purpose of ..... (state the 5105  
purpose of the tax)? 5106

(2) Impose a property tax levy renewing an existing levy 5107  
outside of the ten-mill limitation for the purpose of providing 5108  
for the necessary requirements of the district in the sum of 5109  
\$...... (here insert annual amount the levy is to 5110

produce), estimated by the county auditor to 5111  
average ..... ~~(here insert number of mills)~~ mills 5112  
for each ~~one dollar~~ \$1 of valuation taxable value, which amounts 5113  
to \$..... ~~(here insert rate expressed in dollars and~~ 5114  
~~cents)~~ for each ~~one hundred dollars~~ \$100,000 of valuation fair 5115  
market value, for ..... (state the number of years the 5116  
tax is to be imposed or that it will be imposed for a continuing 5117  
period of time), commencing in ..... (first year the tax 5118  
is to be levied), first due in calendar year ..... (first 5119  
calendar year in which the tax shall be due)? 5120

FOR THE INCOME TAX AND PROPERTY TAX	5121
AGAINST THE INCOME TAX AND PROPERTY TAX	5122
	5123

" 5124

If the question submitted to electors proposes a school 5125  
district income tax only on the taxable income of individuals as 5126  
defined in division (E)(1)(b) of section 5748.01 of the Revised 5127  
Code, the form of the ballot shall be modified by stating that 5128  
the tax is to be levied on the "earned income of individuals 5129  
residing in the school district" in lieu of the "school district 5130  
income of individuals and of estates." 5131

The question of a renewal levy under this division shall 5132  
not be placed on the ballot unless the question is submitted on 5133  
a date on which a special election may be held under section 5134  
3501.01 of the Revised Code, except for the first Tuesday after 5135  
the first Monday in February and August, during the last year 5136  
the property tax levy to be renewed may be extended on the real 5137  
and public utility property tax list and duplicate, or at any 5138  
election held in the ensuing year. 5139

(J) If the electors of the school district approve a 5140  
question under this section, the board of education of the 5141  
school district may propose to renew either or both of the 5142  
existing taxes as individual ballot questions in accordance with 5143  
section 5748.02 of the Revised Code for the school district 5144  
income tax, or section 5705.194 of the Revised Code for the 5145  
property tax. 5146

**Section 2.** That existing sections 133.18, 345.01, 345.03, 5147  
345.04, 505.481, 511.27, 511.28, 511.34, 1545.041, 1545.21, 5148  
3318.01, 3318.06, 3318.061, 3318.062, 3318.063, 3318.361, 5149  
3318.45, 4582.024, 4582.26, 5705.01, 5705.03, 5705.192, 5150  
5705.195, 5705.196, 5705.197, 5705.199, 5705.21, 5705.213, 5151  
5705.215, 5705.218, 5705.219, 5705.233, 5705.25, 5705.251, 5152  
5705.261, 5705.55, 5748.01, 5748.02, 5748.03, 5748.04, 5748.08, 5153  
and 5748.09 of the Revised Code are hereby repealed. 5154

**Section 3.** The amendment by this act of sections 133.18, 5155  
345.01, 345.03, 345.04, 505.481, 511.27, 511.28, 511.34, 5156  
1545.041, 1545.21, 3318.01, 3318.06, 3318.061, 3318.062, 5157  
3318.063, 3318.361, 3318.45, 4582.024, 4582.26, 5705.01, 5158  
5705.03, 5705.192, 5705.195, 5705.196, 5705.197, 5705.199, 5159  
5705.21, 5705.213, 5705.215, 5705.218, 5705.219, 5705.233, 5160  
5705.25, 5705.251, 5705.261, 5705.55, 5748.01, 5748.02, 5748.03, 5161  
5748.04, 5748.08, and 5748.09 of the Revised Code applies to an 5162  
ordinance or resolution adopted by a taxing authority on or 5163  
after the effective date of this act to levy a property tax or 5164  
to renew, replace, increase, or decrease an existing property 5165  
tax and to any petition submitted under section 5705.261 or 5166  
5748.04 of the Revised Code on or after that date. 5167

**Section 4.** The General Assembly, applying the principle 5168  
stated in division (B) of section 1.52 of the Revised Code that 5169

amendments are to be harmonized if reasonably capable of 5170  
simultaneous operation, finds that the following sections, 5171  
presented in this act as composites of the sections as amended 5172  
by the acts indicated, are the resulting versions of the 5173  
sections in effect prior to the effective date of the sections 5174  
as presented in this act: 5175

Section 133.18 of the Revised Code as amended by both Am. 5176  
Sub. H.B. 48 of the 128th General Assembly and Am. Sub. H.B. 153 5177  
of the 129th General Assembly. 5178

Section 5705.218 of the Revised Code as amended by both 5179  
Am. Sub. H.B. 59 and Sub. H.B. 167 of the 130th General 5180  
Assembly. 5181