

**As Introduced**

**133rd General Assembly**

**Regular Session**

**2019-2020**

**H. B. No. 187**

**Representatives Merrin, Wiggam**

---

**A BILL**

To amend sections 133.06, 133.18, 306.32, 306.321, 1  
306.322, 306.70, 307.695, 307.697, 323.17, 2  
349.14, 505.14, 505.20, 505.47, 511.27, 511.28, 3  
511.34, 703.20, 707.30, 715.38, 715.691, 715.70, 4  
715.71, 715.72, 718.04, 718.09, 718.10, 5  
1545.041, 1545.21, 3311.21, 3311.213, 3311.22, 6  
3311.231, 3311.26, 3311.50, 3313.38, 3313.911, 7  
3318.06, 3318.061, 3318.063, 3318.361, 3354.02, 8  
3354.12, 3357.02, 3357.11, 3381.03, 4301.421, 9  
4301.424, 5705.191, 5705.192, 5705.194, 10  
5705.199, 5705.21, 5705.211, 5705.212, 5705.213, 11  
5705.217, 5705.218, 5705.219, 5705.2111, 12  
5705.2112, 5705.221, 5705.222, 5705.23, 13  
5705.233, 5705.24, 5705.25, 5705.251, 5705.261, 14  
5705.55, 5705.72, 5739.021, 5739.026, 5739.028, 15  
5739.09, 5743.021, 5743.024, 5743.026, 5748.02, 16  
5748.021, 5748.08, and 5748.09, to enact section 17  
3501.022, and to repeal section 5705.214 of the 18  
Revised Code to prohibit local tax-related 19  
proposals from appearing on an August special 20  
election ballot. 21

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

**Section 1.** That sections 133.06, 133.18, 306.32, 306.321, 22  
306.322, 306.70, 307.695, 307.697, 323.17, 349.14, 505.14, 23  
505.20, 505.47, 511.27, 511.28, 511.34, 703.20, 707.30, 715.38, 24  
715.691, 715.70, 715.71, 715.72, 718.04, 718.09, 718.10, 25  
1545.041, 1545.21, 3311.21, 3311.213, 3311.22, 3311.231, 26  
3311.26, 3311.50, 3313.38, 3313.911, 3318.06, 3318.061, 27  
3318.063, 3318.361, 3354.02, 3354.12, 3357.02, 3357.11, 3381.03, 28  
4301.421, 4301.424, 5705.191, 5705.192, 5705.194, 5705.199, 29  
5705.21, 5705.211, 5705.212, 5705.213, 5705.217, 5705.218, 30  
5705.219, 5705.2111, 5705.2112, 5705.221, 5705.222, 5705.23, 31  
5705.233, 5705.24, 5705.25, 5705.251, 5705.261, 5705.55, 32  
5705.72, 5739.021, 5739.026, 5739.028, 5739.09, 5743.021, 33  
5743.024, 5743.026, 5748.02, 5748.021, 5748.08, and 5748.09 be 34  
amended and section 3501.022 of the Revised Code be enacted to 35  
read as follows: 36

**Sec. 133.06.** (A) A school district shall not incur, 37  
without a vote of the electors at a general election or a 38  
special election held on a day on which a primary election may 39  
be held, net indebtedness that exceeds an amount equal to one- 40  
tenth of one per cent of its tax valuation, except as provided 41  
in divisions (G) and (H) of this section and in division (D) of 42  
section 3313.372 of the Revised Code, or as prescribed in 43  
section 3318.052 or 3318.44 of the Revised Code, or as provided 44  
in division (J) of this section. 45

(B) Except as provided in divisions (E), (F), and (I) of 46  
this section, a school district shall not incur net indebtedness 47  
that exceeds an amount equal to nine per cent of its tax 48  
valuation. 49

(C) A school district shall not submit to a vote of the 50  
electors the question of the issuance of securities in an amount 51

that will make the district's net indebtedness after the 52  
issuance of the securities exceed an amount equal to four per 53  
cent of its tax valuation, unless the superintendent of public 54  
instruction, acting under policies adopted by the state board of 55  
education, and the tax commissioner, acting under written 56  
policies of the commissioner, consent to the submission. A 57  
request for the consents shall be made at least one hundred 58  
twenty days prior to the election at which the question is to be 59  
submitted. 60

The superintendent of public instruction shall certify to 61  
the district the superintendent's and the tax commissioner's 62  
decisions within thirty days after receipt of the request for 63  
consents. 64

If the electors do not approve the issuance of securities 65  
at the election for which the superintendent of public 66  
instruction and tax commissioner consented to the submission of 67  
the question, the school district may submit the same question 68  
to the electors on the date that the next election that is 69  
either a general election or a special election held on a day on 70  
which a primary election may be held under section 3501.01 of 71  
the Revised Code without submitting a new request for consent. 72  
If the school district seeks to submit the same question at any 73  
other subsequent election, the district shall first submit a new 74  
request for consent in accordance with this division. 75

(D) In calculating the net indebtedness of a school 76  
district, none of the following shall be considered: 77

(1) Securities issued to acquire school buses and other 78  
equipment used in transporting pupils or issued pursuant to 79  
division (D) of section 133.10 of the Revised Code; 80

(2) Securities issued under division (F) of this section,	81
under section 133.301 of the Revised Code, and, to the extent in	82
excess of the limitation stated in division (B) of this section,	83
under division (E) of this section;	84
(3) Indebtedness resulting from the dissolution of a joint	85
vocational school district under section 3311.217 of the Revised	86
Code, evidenced by outstanding securities of that joint	87
vocational school district;	88
(4) Loans, evidenced by any securities, received under	89
sections 3313.483, 3317.0210, and 3317.0211 of the Revised Code;	90
(5) Debt incurred under section 3313.374 of the Revised	91
Code;	92
(6) Debt incurred pursuant to division (B)(5) of section	93
3313.37 of the Revised Code to acquire computers and related	94
hardware;	95
(7) Debt incurred under section 3318.042 of the Revised	96
Code;	97
(8) Debt incurred under section 5705.2112 or 5705.2113 of	98
the Revised Code by the fiscal board of a qualifying partnership	99
of which the school district is a participating school district.	100
(E) A school district may become a special needs district	101
as to certain securities as provided in division (E) of this	102
section.	103
(1) A board of education, by resolution, may declare its	104
school district to be a special needs district by determining	105
both of the following:	106
(a) The student population is not being adequately	107
serviced by the existing permanent improvements of the district.	108

(b) The district cannot obtain sufficient funds by the 109  
issuance of securities within the limitation of division (B) of 110  
this section to provide additional or improved needed permanent 111  
improvements in time to meet the needs. 112

(2) The board of education shall certify a copy of that 113  
resolution to the superintendent of public instruction with a 114  
statistical report showing all of the following: 115

(a) The history of and a projection of the growth of the 116  
tax valuation; 117

(b) The projected needs; 118

(c) The estimated cost of permanent improvements proposed 119  
to meet such projected needs. 120

(3) The superintendent of public instruction shall certify 121  
the district as an approved special needs district if the 122  
superintendent finds both of the following: 123

(a) The district does not have available sufficient 124  
additional funds from state or federal sources to meet the 125  
projected needs. 126

(b) The projection of the potential average growth of tax 127  
valuation during the next five years, according to the 128  
information certified to the superintendent and any other 129  
information the superintendent obtains, indicates a likelihood 130  
of potential average growth of tax valuation of the district 131  
during the next five years of an average of not less than one 132  
and one-half per cent per year. The findings and certification 133  
of the superintendent shall be conclusive. 134

(4) An approved special needs district may incur net 135  
indebtedness by the issuance of securities in accordance with 136

the provisions of this chapter in an amount that does not exceed	137
an amount equal to the greater of the following:	138
(a) Twelve per cent of the sum of its tax valuation plus	139
an amount that is the product of multiplying that tax valuation	140
by the percentage by which the tax valuation has increased over	141
the tax valuation on the first day of the sixtieth month	142
preceding the month in which its board determines to submit to	143
the electors the question of issuing the proposed securities;	144
(b) Twelve per cent of the sum of its tax valuation plus	145
an amount that is the product of multiplying that tax valuation	146
by the percentage, determined by the superintendent of public	147
instruction, by which that tax valuation is projected to	148
increase during the next ten years.	149
(F) A school district may issue securities for emergency	150
purposes, in a principal amount that does not exceed an amount	151
equal to three per cent of its tax valuation, as provided in	152
this division.	153
(1) A board of education, by resolution, may declare an	154
emergency if it determines both of the following:	155
(a) School buildings or other necessary school facilities	156
in the district have been wholly or partially destroyed, or	157
condemned by a constituted public authority, or that such	158
buildings or facilities are partially constructed, or so	159
constructed or planned as to require additions and improvements	160
to them before the buildings or facilities are usable for their	161
intended purpose, or that corrections to permanent improvements	162
are necessary to remove or prevent health or safety hazards.	163
(b) Existing fiscal and net indebtedness limitations make	164
adequate replacement, additions, or improvements impossible.	165

(2) Upon the declaration of an emergency, the board of education may, by resolution, submit to the electors of the district pursuant to section 133.18 of the Revised Code the question of issuing securities for the purpose of paying the cost, in excess of any insurance or condemnation proceeds received by the district, of permanent improvements to respond to the emergency need.

(3) The procedures for the election shall be as provided in section 133.18 of the Revised Code, except that:

(a) The form of the ballot shall describe the emergency existing, refer to this division as the authority under which the emergency is declared, and state that the amount of the proposed securities exceeds the limitations prescribed by division (B) of this section;

(b) The resolution required by division (B) of section 133.18 of the Revised Code shall be certified to the county auditor and the board of elections at least one hundred days prior to the election;

(c) The county auditor shall advise and, not later than ninety-five days before the election, confirm that advice by certification to, the board of education of the information required by division (C) of section 133.18 of the Revised Code;

(d) The board of education shall then certify its resolution and the information required by division (D) of section 133.18 of the Revised Code to the board of elections not less than ninety days prior to the election.

(4) Notwithstanding division (B) of section 133.21 of the Revised Code, the first principal payment of securities issued under this division may be set at any date not later than sixty

months after the earliest possible principal payment otherwise 195  
provided for in that division. 196

(G) (1) The board of education may contract with an 197  
architect, professional engineer, or other person experienced in 198  
the design and implementation of energy conservation measures 199  
for an analysis and recommendations pertaining to installations, 200  
modifications of installations, or remodeling that would 201  
significantly reduce energy consumption in buildings owned by 202  
the district. The report shall include estimates of all costs of 203  
such installations, modifications, or remodeling, including 204  
costs of design, engineering, installation, maintenance, 205  
repairs, measurement and verification of energy savings, and 206  
debt service, forgone residual value of materials or equipment 207  
replaced by the energy conservation measure, as defined by the 208  
Ohio facilities construction commission, a baseline analysis of 209  
actual energy consumption data for the preceding three years 210  
with the utility baseline based on only the actual energy 211  
consumption data for the preceding twelve months, and estimates 212  
of the amounts by which energy consumption and resultant 213  
operational and maintenance costs, as defined by the commission, 214  
would be reduced. 215

If the board finds after receiving the report that the 216  
amount of money the district would spend on such installations, 217  
modifications, or remodeling is not likely to exceed the amount 218  
of money it would save in energy and resultant operational and 219  
maintenance costs over the ensuing fifteen years, the board may 220  
submit to the commission a copy of its findings and a request 221  
for approval to incur indebtedness to finance the making or 222  
modification of installations or the remodeling of buildings for 223  
the purpose of significantly reducing energy consumption. 224



The facilities construction commission, in consultation 225  
with the auditor of state, may deny a request under division (G) 226  
(1) of this section by the board of education of any school 227  
district that is in a state of fiscal watch pursuant to division 228  
(A) of section 3316.03 of the Revised Code, if it determines 229  
that the expenditure of funds is not in the best interest of the 230  
school district. 231

No district board of education of a school district that 232  
is in a state of fiscal emergency pursuant to division (B) of 233  
section 3316.03 of the Revised Code shall submit a request 234  
without submitting evidence that the installations, 235  
modifications, or remodeling have been approved by the 236  
district's financial planning and supervision commission 237  
established under section 3316.05 of the Revised Code. 238

No board of education of a school district for which an 239  
academic distress commission has been established under section 240  
3302.10 of the Revised Code shall submit a request without first 241  
receiving approval to incur indebtedness from the district's 242  
academic distress commission established under that section, for 243  
so long as such commission continues to be required for the 244  
district. 245

(2) The board of education may contract with a person 246  
experienced in the implementation of student transportation to 247  
produce a report that includes an analysis of and 248  
recommendations for the use of alternative fuel vehicles by 249  
school districts. The report shall include cost estimates 250  
detailing the return on investment over the life of the 251  
alternative fuel vehicles and environmental impact of 252  
alternative fuel vehicles. The report also shall include 253  
estimates of all costs associated with alternative fuel 254

transportation, including facility modifications and vehicle 255  
purchase costs or conversion costs. 256

If the board finds after receiving the report that the 257  
amount of money the district would spend on purchasing 258  
alternative fuel vehicles or vehicle conversion is not likely to 259  
exceed the amount of money it would save in fuel and resultant 260  
operational and maintenance costs over the ensuing five years, 261  
the board may submit to the commission a copy of its findings 262  
and a request for approval to incur indebtedness to finance the 263  
purchase of new alternative fuel vehicles or vehicle conversions 264  
for the purpose of reducing fuel costs. 265

The facilities construction commission, in consultation 266  
with the auditor of state, may deny a request under division (G) 267  
(2) of this section by the board of education of any school 268  
district that is in a state of fiscal watch pursuant to division 269  
(A) of section 3316.03 of the Revised Code, if it determines 270  
that the expenditure of funds is not in the best interest of the 271  
school district. 272

No district board of education of a school district that 273  
is in a state of fiscal emergency pursuant to division (B) of 274  
section 3316.03 of the Revised Code shall submit a request 275  
without submitting evidence that the purchase or conversion of 276  
alternative fuel vehicles has been approved by the district's 277  
financial planning and supervision commission established under 278  
section 3316.05 of the Revised Code. 279

No board of education of a school district for which an 280  
academic distress commission has been established under section 281  
3302.10 of the Revised Code shall submit a request without first 282  
receiving approval to incur indebtedness from the district's 283  
academic distress commission established under that section, for 284

so long as such commission continues to be required for the 285  
district. 286

(3) The facilities construction commission shall approve 287  
the board's request provided that the following conditions are 288  
satisfied: 289

(a) The commission determines that the board's findings 290  
are reasonable. 291

(b) The request for approval is complete. 292

(c) If the request was submitted under division (G) (1) of 293  
this section, the installations, modifications, or remodeling 294  
are consistent with any project to construct or acquire 295  
classroom facilities, or to reconstruct or make additions to 296  
existing classroom facilities under sections 3318.01 to 3318.20 297  
or sections 3318.40 to 3318.45 of the Revised Code. 298

Upon receipt of the commission's approval, the district 299  
may issue securities without a vote of the electors in a 300  
principal amount not to exceed nine-tenths of one per cent of 301  
its tax valuation for the purpose specified in division (G) (1) 302  
or (2) of this section, but the total net indebtedness of the 303  
district without a vote of the electors incurred under this and 304  
all other sections of the Revised Code, except section 3318.052 305  
of the Revised Code, shall not exceed one per cent of the 306  
district's tax valuation. 307

(4) (a) So long as any securities issued under division (G) 308  
(1) of this section remain outstanding, the board of education 309  
shall monitor the energy consumption and resultant operational 310  
and maintenance costs of buildings in which installations or 311  
modifications have been made or remodeling has been done 312  
pursuant to that division. Except as provided in division (G) (4) 313

(b) of this section, the board shall maintain and annually 314  
update a report in a form and manner prescribed by the 315  
facilities construction commission documenting the reductions in 316  
energy consumption and resultant operational and maintenance 317  
cost savings attributable to such installations, modifications, 318  
or remodeling. The resultant operational and maintenance cost 319  
savings shall be certified by the school district treasurer. The 320  
report shall be submitted annually to the commission. 321

(b) If the facilities construction commission verifies 322  
that the certified annual reports submitted to the commission by 323  
a board of education under division (G) (4) (a) of this section 324  
fulfill the guarantee required under division (B) of section 325  
3313.372 of the Revised Code for three consecutive years, the 326  
board of education shall no longer be subject to the annual 327  
reporting requirements of division (G) (4) (a) of this section. 328

(5) So long as any securities issued under division (G) (2) 329  
of this section remain outstanding, the board of education shall 330  
monitor the purchase of new alternative fuel vehicles or vehicle 331  
conversions pursuant to that division. The board shall maintain 332  
and annually update a report in a form and manner prescribed by 333  
the facilities construction commission documenting the purchase 334  
of new alternative fuel vehicles or vehicle conversions, the 335  
associated environmental impact, and return on investment. The 336  
resultant fuel and operational and maintenance cost savings 337  
shall be certified by the school district treasurer. The report 338  
shall be submitted annually to the commission. 339

(H) With the consent of the superintendent of public 340  
instruction, a school district may incur without a vote of the 341  
electors net indebtedness that exceeds the amounts stated in 342  
divisions (A) and (G) of this section for the purpose of paying 343

costs of permanent improvements, if and to the extent that both 344  
of the following conditions are satisfied: 345

(1) The fiscal officer of the school district estimates 346  
that receipts of the school district from payments made under or 347  
pursuant to agreements entered into pursuant to section 725.02, 348  
1728.10, 3735.671, 5709.081, 5709.082, 5709.40, 5709.41, 349  
5709.45, 5709.57, 5709.62, 5709.63, 5709.632, 5709.73, 5709.78, 350  
or 5709.82 of the Revised Code, or distributions under division 351  
(C) of section 5709.43 or division (B) of section 5709.47 of the 352  
Revised Code, or any combination thereof, are, after accounting 353  
for any appropriate coverage requirements, sufficient in time 354  
and amount, and are committed by the proceedings, to pay the 355  
debt charges on the securities issued to evidence that 356  
indebtedness and payable from those receipts, and the taxing 357  
authority of the district confirms the fiscal officer's 358  
estimate, which confirmation is approved by the superintendent 359  
of public instruction; 360

(2) The fiscal officer of the school district certifies, 361  
and the taxing authority of the district confirms, that the 362  
district, at the time of the certification and confirmation, 363  
reasonably expects to have sufficient revenue available for the 364  
purpose of operating such permanent improvements for their 365  
intended purpose upon acquisition or completion thereof, and the 366  
superintendent of public instruction approves the taxing 367  
authority's confirmation. 368

The maximum maturity of securities issued under division 369  
(H) of this section shall be the lesser of twenty years or the 370  
maximum maturity calculated under section 133.20 of the Revised 371  
Code. 372

(I) A school district may incur net indebtedness by the 373

issuance of securities in accordance with the provisions of this 374  
chapter in excess of the limit specified in division (B) or (C) 375  
of this section when necessary to raise the school district 376  
portion of the basic project cost and any additional funds 377  
necessary to participate in a project under Chapter 3318. of the 378  
Revised Code, including the cost of items designated by the 379  
facilities construction commission as required locally funded 380  
initiatives, the cost of other locally funded initiatives in an 381  
amount that does not exceed fifty per cent of the district's 382  
portion of the basic project cost, and the cost for site 383  
acquisition. The commission shall notify the superintendent of 384  
public instruction whenever a school district will exceed either 385  
limit pursuant to this division. 386

(J) A school district whose portion of the basic project 387  
cost of its classroom facilities project under sections 3318.01 388  
to 3318.20 of the Revised Code is greater than or equal to one 389  
hundred million dollars may incur without a vote of the electors 390  
net indebtedness in an amount up to two per cent of its tax 391  
valuation through the issuance of general obligation securities 392  
in order to generate all or part of the amount of its portion of 393  
the basic project cost if the controlling board has approved the 394  
facilities construction commission's conditional approval of the 395  
project under section 3318.04 of the Revised Code. The school 396  
district board and the Ohio facilities construction commission 397  
shall include the dedication of the proceeds of such securities 398  
in the agreement entered into under section 3318.08 of the 399  
Revised Code. No state moneys shall be released for a project to 400  
which this section applies until the proceeds of any bonds 401  
issued under this section that are dedicated for the payment of 402  
the school district portion of the project are first deposited 403  
into the school district's project construction fund. 404

**Sec. 133.18.** (A) The taxing authority of a subdivision may 405  
by legislation submit to the electors of the subdivision the 406  
question of issuing any general obligation bonds, for one 407  
purpose, that the subdivision has power or authority to issue. 408

(B) When the taxing authority of a subdivision desires or 409  
is required by law to submit the question of a bond issue to the 410  
electors, it shall pass legislation that does all of the 411  
following: 412

(1) Declares the necessity and purpose of the bond issue; 413

(2) States the date of the ~~authorized~~ election at which 414  
the question shall be submitted to the electors, which shall be 415  
a general election or a special election held on a day on which 416  
a primary election may be held; 417

(3) States the amount, approximate date, estimated net 418  
average rate of interest, and maximum number of years over which 419  
the principal of the bonds may be paid; 420

(4) Declares the necessity of levying a tax outside the 421  
tax limitation to pay the debt charges on the bonds and any 422  
anticipatory securities. 423

The estimated net average interest rate shall be 424  
determined by the taxing authority based on, among other 425  
factors, then existing market conditions, and may reflect 426  
adjustments for any anticipated direct payments expected to be 427  
received by the taxing authority from the government of the 428  
United States relating to the bonds and the effect of any 429  
federal tax credits anticipated to be available to owners of all 430  
or a portion of the bonds. The estimated net average rate of 431  
interest, and any statutory or charter limit on interest rates 432  
that may then be in effect and that is subsequently amended, 433

shall not be a limitation on the actual interest rate or rates 434  
on the securities when issued. 435

(C) (1) The taxing authority shall certify a copy of the 436  
legislation passed under division (B) of this section to the 437  
county auditor. The county auditor shall promptly calculate and 438  
advise and, not later than ninety days before the election, 439  
confirm that advice by certification to, the taxing authority 440  
the estimated average annual property tax levy, expressed in 441  
cents or dollars and cents for each one hundred dollars of tax 442  
valuation and in mills for each one dollar of tax valuation, 443  
that the county auditor estimates to be required throughout the 444  
stated maturity of the bonds to pay the debt charges on the 445  
bonds. In calculating the estimated average annual property tax 446  
levy for this purpose, the county auditor shall assume that the 447  
bonds are issued in one series bearing interest and maturing in 448  
substantially equal principal amounts in each year over the 449  
maximum number of years over which the principal of the bonds 450  
may be paid as stated in that legislation, and that the amount 451  
of the tax valuation of the subdivision for the current year 452  
remains the same throughout the maturity of the bonds, except as 453  
otherwise provided in division (C) (2) of this section. If the 454  
tax valuation for the current year is not determined, the county 455  
auditor shall base the calculation on the estimated amount of 456  
the tax valuation submitted by the county auditor to the county 457  
budget commission. If the subdivision is located in more than 458  
one county, the county auditor shall obtain the assistance of 459  
the county auditors of the other counties, and those county 460  
auditors shall provide assistance, in establishing the tax 461  
valuation of the subdivision for purposes of certifying the 462  
estimated average annual property tax levy. 463

(2) When considering the tangible personal property 464



component of the tax valuation of the subdivision, the county auditor shall take into account the assessment percentages prescribed in section 5711.22 of the Revised Code. The tax commissioner may issue rules, orders, or instructions directing how the assessment percentages must be utilized.

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

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

(2) The amount of the estimated average annual property tax levy, expressed in cents or dollars and cents for each one hundred dollars of tax valuation and in mills for each one dollar of tax valuation, as estimated and certified to the taxing authority by the county auditor.

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

(2) The election shall be held at the regular places for voting in the subdivision. If the electors of only a part of a

precinct are qualified to vote at the election the board of 494  
elections may assign the electors in that part to an adjoining 495  
precinct, including an adjoining precinct in another county if 496  
the board of elections of the other county consents to and 497  
approves the assignment. Each elector so assigned shall be 498  
notified of that fact prior to the election by notice mailed by 499  
the board of elections, in such manner as it determines, prior 500  
to the election. 501

(3) The board of elections shall publish a notice of the 502  
election once in a newspaper of general circulation in the 503  
subdivision, no later than ten days prior to the election. The 504  
notice shall state all of the following: 505

(a) The principal amount of the proposed bond issue; 506

(b) The stated purpose for which the bonds are to be 507  
issued; 508

(c) The maximum number of years over which the principal 509  
of the bonds may be paid; 510

(d) The estimated additional average annual property tax 511  
levy, expressed in cents or dollars and cents for each one 512  
hundred dollars of tax valuation and in mills for each one 513  
dollar of tax valuation, to be levied outside the tax 514  
limitation, as estimated and certified to the taxing authority 515  
by the county auditor; 516

(e) The first calendar year in which the tax is expected 517  
to be due. 518

(F) (1) The form of the ballot to be used at the election 519  
shall be substantially either of the following, as applicable: 520

(a) "Shall bonds be issued by the ..... (name of 521

subdivision) for the purpose of ..... (purpose of the bond issue) in the principal amount of ..... (principal amount of the bond issue), to be repaid annually over a maximum period of ..... (the maximum number of years over which the principal of the bonds may be paid) years, and an annual levy of property taxes be made outside the ..... (as applicable, "ten-mill" or "...charter tax") limitation, estimated by the county auditor to average over the repayment period of the bond issue ..... (number of mills) mills for each one dollar of tax valuation, which amounts to ..... (rate expressed in cents or dollars and cents, such as "36 cents" or "\$1.41") for each one hundred dollars of tax valuation, commencing in ..... (first year the tax will be levied), first due in calendar year ..... (first calendar year in which the tax shall be due), to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?

For the bond issue
Against the bond issue

522  
523  
524  
525  
526  
527  
528  
529  
530  
531  
532  
533  
534  
535  
536  
537  
538  
539  
540  
541  
542  
543  
544  
545  
546  
547  
548  
549  
550  
551

of years over which the principal of the bonds may be paid) 552  
years, and an annual levy of property taxes be made outside the 553  
ten-mill limitation, estimated by the county auditor to average 554  
over the repayment period of the bond issue ..... (number 555  
of mills) mills for each one dollar of tax valuation, which 556  
amounts to ..... (rate expressed in cents or dollars and 557  
cents, such as "36 cents" or "\$1.41") for each one hundred 558  
dollars of tax valuation, commencing in ..... (first year 559  
the tax will be levied), first due in calendar year ..... 560  
(first calendar year in which the tax shall be due), to pay the 561  
annual debt charges on the bonds, and to pay debt charges on any 562  
notes issued in anticipation of those bonds? 563

For the bond issue
Against the bond issue

564  
565  
566  
567

(2) The purpose for which the bonds are to be issued shall 568  
be printed in the space indicated, in boldface type. 569

(G) The board of elections shall promptly certify the 570  
results of the election to the tax commissioner, the county 571  
auditor of each county in which any part of the subdivision is 572  
located, and the fiscal officer of the subdivision. The 573  
election, including the proceedings for and result of the 574  
election, is incontestable other than in a contest filed under 575  
section 3515.09 of the Revised Code in which the plaintiff 576  
prevails. 577

(H) If a majority of the electors voting upon the question 578  
vote for it, the taxing authority of the subdivision may proceed 579  
under sections 133.21 to 133.33 of the Revised Code with the 580

issuance of the securities and with the levy and collection of a 581  
property tax outside the tax limitation during the period the 582  
securities are outstanding sufficient in amount to pay the debt 583  
charges on the securities, including debt charges on any 584  
anticipatory securities required to be paid from that tax. If 585  
legislation passed under section 133.22 or 133.23 of the Revised 586  
Code authorizing those securities is filed with the county 587  
auditor on or before the last day of November, the amount of the 588  
voted property tax levy required to pay debt charges or 589  
estimated debt charges on the securities payable in the 590  
following year shall if requested by the taxing authority be 591  
included in the taxes levied for collection in the following 592  
year under section 319.30 of the Revised Code. 593

(I) (1) If, before any securities authorized at an election 594  
under this section are issued, the net indebtedness of the 595  
subdivision exceeds that applicable to that subdivision or those 596  
securities, then and so long as that is the case none of the 597  
securities may be issued. 598

(2) No securities authorized at an election under this 599  
section may be initially issued after the first day of the sixth 600  
January following the election, but this period of limitation 601  
shall not run for any time during which any part of the 602  
permanent improvement for which the securities have been 603  
authorized, or the issuing or validity of any part of the 604  
securities issued or to be issued, or the related proceedings, 605  
is involved or questioned before a court or a commission or 606  
other tribunal, administrative agency, or board. 607

(3) Securities representing a portion of the amount 608  
authorized at an election that are issued within the applicable 609  
limitation on net indebtedness are valid and in no manner 610

affected by the fact that the balance of the securities 611  
authorized cannot be issued by reason of the net indebtedness 612  
limitation or lapse of time. 613

(4) Nothing in this division (I) shall be interpreted or 614  
applied to prevent the issuance of securities in an amount to 615  
fund or refund anticipatory securities lawfully issued. 616

(5) The limitations of divisions (I) (1) and (2) of this 617  
section do not apply to any securities authorized at an election 618  
under this section if at least ten per cent of the principal 619  
amount of the securities, including anticipatory securities, 620  
authorized has theretofore been issued, or if the securities are 621  
to be issued for the purpose of participating in any federally 622  
or state-assisted program. 623

(6) The certificate of the fiscal officer of the 624  
subdivision is conclusive proof of the facts referred to in this 625  
division. 626

**Sec. 306.32.** Any county, or any two or more counties, 627  
municipal corporations, or townships, or any combination of 628  
these, may create a regional transit authority by the adoption 629  
of a resolution or ordinance by the board of county 630  
commissioners of each county, the legislative authority of each 631  
municipal corporation, and the board of township trustees of 632  
each township which is to create or to join in the creation of 633  
the regional transit authority. The resolution or ordinance 634  
shall state: 635

(A) The necessity for the creation of a regional transit 636  
authority; 637

(B) The counties, municipal corporations, or townships 638  
which are to create or to join in the creation of the regional 639

transit authority; 640

(C) The official name by which the regional transit 641  
authority shall be known; 642

(D) The place in which the principal office of the 643  
regional transit authority will be located or the manner in 644  
which it may be selected; 645

(E) The number, term, and compensation, or method for 646  
establishing compensation, of the members of the board of 647  
trustees of the regional transit authority. Compensation shall 648  
not exceed fifty dollars for each board and committee meeting 649  
attended by a member, except that if compensation is provided 650  
annually it shall not exceed six thousand dollars for the 651  
president of the board or four thousand eight hundred dollars 652  
for each other board member. 653

(F) The manner in which vacancies on the board of trustees 654  
of the regional transit authority shall be filled; 655

(G) The manner and to what extent the expenses of the 656  
regional transit authority shall be apportioned among the 657  
counties, municipal corporations, and townships creating it; 658

(H) The purposes, including the kinds of transit 659  
facilities, for which the regional transit authority is 660  
organized. 661

The regional transit authority provided for in the 662  
resolution or ordinance shall be deemed to be created upon the 663  
adoption of the resolution or ordinance by the board of county 664  
commissioners of each county, the legislative authority of each 665  
municipal corporation, and the board of township trustees of 666  
each township enumerated in the resolution or ordinance. 667

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

After each county, municipal corporation, and township which has created or joined or proposes to join the regional transit authority has adopted its resolution or ordinance approving inclusion of additional counties, municipal corporations, or townships in the regional transit authority, a copy of each resolution or ordinance shall be filed with the clerk of the board of the county commissioners of each county, the clerk of the legislative authority of each municipal corporation, and the fiscal officer of the board of trustees of each township proposed to be included in the regional transit authority. The inclusion is effective when all such filing has been completed, unless the regional transit authority to which territory is to be added has authority to levy an ad valorem tax on property, or a sales tax, within its territorial boundaries, in which event the inclusion shall become effective on the sixtieth day after the last such filing is accomplished, unless, prior to the expiration of the sixty-day period, qualified electors residing in the area proposed to be added to the regional transit authority, equal in number to at least ten per cent of the qualified electors from the area who voted for governor at the last gubernatorial election, file a petition of referendum against the inclusion. Any petition of referendum filed under this section shall be filed at the office of the



secretary of the board of trustees of the regional transit 699  
authority. The person presenting the petition shall be given a 700  
receipt containing on it the time of the day, the date, and the 701  
purpose of the petition. The secretary of the board of trustees 702  
of the regional transit authority shall cause the appropriate 703  
board or boards of elections to check the sufficiency of 704  
signatures on any petition of referendum filed under this 705  
section and, if found to be sufficient, shall present the 706  
petition to the board of trustees at a meeting of said board 707  
which occurs not later than thirty days following the filing of 708  
said petition. Upon presentation to the board of trustees of a 709  
petition of referendum against the proposed inclusion, the board 710  
of trustees shall promptly certify the proposal to the board or 711  
boards of elections for the purpose of having the proposal 712  
placed on the ballot at the next general election or the next 713  
special election held on a day on which a primary election which 714  
occurs may be held, occurring not less than ninety days after 715  
the date of the meeting of said board, ~~or at a special election,~~ 716  
~~the date of which shall be specified in the certification, which~~ 717  
~~date shall be not less than ninety days after the date of such~~ 718  
~~meeting of the board.~~ Signatures on a petition of referendum may 719  
be withdrawn up to and including the meeting of the board of 720  
trustees certifying the proposal to the appropriate board or 721  
boards of elections. If territory of more than one county, 722  
municipal corporation, or township is to be added to the 723  
regional transit authority, the electors of the territories of 724  
the counties, municipal corporations, or townships which are to 725  
be added shall vote as a district, and the majority affirmative 726  
vote shall be determined by the vote cast in the district as a 727  
whole. Upon certification of a proposal to the appropriate board 728  
or boards of elections pursuant to this section, the board or 729  
boards of election shall make the necessary arrangements for the 730

submission of the question to the electors of the territory to 731  
be added to the regional transit authority qualified to vote on 732  
the question, and the election shall be held, canvassed, and 733  
certified in the manner provided for the submission of tax 734  
levies under section 5705.191 of the Revised Code, except that 735  
the question appearing on the ballot shall read: 736

"Shall the territory within the ..... 737  
(Name or names of political subdivisions to be joined) be added 738  
to ..... (Name) regional transit 739  
authority?" and shall a(n) ..... (here insert type of tax 740  
or taxes) at a rate of taxation not to exceed ..... (here insert 741  
maximum tax rate or rates) be levied for all transit purposes?" 742

If the question is approved by at least a majority of the 743  
electors voting on the question, the joinder is immediately 744  
effective, and the regional transit authority may extend the 745  
levy of the tax against all the taxable property within the 746  
territory which has been added. If the question is approved at a 747  
~~general election or at a special election occurring prior to the~~ 748  
~~general election but after the fifteenth day of July,~~ the 749  
regional transit authority may amend its budget and resolution 750  
adopted pursuant to section 5705.34 of the Revised Code, and the 751  
levy shall be placed on the current tax list and duplicate and 752  
collected as other taxes are collected from all taxable property 753  
within the territorial boundaries of the regional transit 754  
authority, including the territory within each political 755  
subdivision added as a result of the election. 756

The territorial boundaries of a regional transit authority 757  
shall be coextensive with the territorial boundaries of the 758  
counties, municipal corporations, and townships included within 759  
the regional transit authority, provided that the same area may 760

be included in more than one regional transit authority so long 761  
as the regional transit authorities are not organized for 762  
purposes as provided for in the resolutions or ordinances 763  
creating the same, and any amendments to them, relating to the 764  
same kinds of transit facilities; and provided further, that if 765  
a regional transit authority includes only a portion of an 766  
entire county, a regional transit authority for the same 767  
purposes may be created in the remaining portion of the same 768  
county by resolution of the board of county commissioners acting 769  
alone or in conjunction with municipal corporations and 770  
townships as provided in this section. 771

No regional transit authority shall be organized after 772  
January 1, 1975, to include any area already included in a 773  
regional transit authority, except that any regional transit 774  
authority organized after June 29, 1974, and having territorial 775  
boundaries entirely within a single county shall, upon adoption 776  
by the board of county commissioners of the county of a 777  
resolution creating a regional transit authority including 778  
within its territorial jurisdiction the existing regional 779  
transit authority and for purposes including the purposes for 780  
which the existing regional transit authority was created, be 781  
dissolved and its territory included in such new regional 782  
transit authority. Any resolution creating such a new regional 783  
transit authority shall make adequate provision for satisfaction 784  
of the obligations of the dissolved regional transit authority. 785

**Sec. 306.321.** The resolution or ordinance creating a 786  
regional transit authority may be amended to include additional 787  
counties, municipal corporations, or townships by the adoption 788  
of an amendment by the board of county commissioners of each 789  
county, the legislative authority of each municipal corporation, 790  
and the board of township trustees of each township which has 791

created or, prior to the adoption of the amendment, joined or 792  
proposes to join the regional transit authority. 793

After each county, municipal corporation, and township 794  
which has created or, prior to the adoption of the amendment, 795  
joined or proposes to join the regional transit authority has 796  
adopted its resolution or ordinance approving inclusion of 797  
additional counties, municipal corporations, or townships in the 798  
regional transit authority, a copy of each resolution or 799  
ordinance shall be filed with the clerk of the board of the 800  
county commissioners of each county, the clerk of the 801  
legislative authority of each municipal corporation, and the 802  
fiscal officer of the board of trustees of each township 803  
proposed to be included in the regional transit authority. 804

Any ordinances or resolutions adopted pursuant to this 805  
section approving inclusion of additional counties, municipal 806  
corporations, or townships in the regional transit authority 807  
shall provide that the board of trustees of the regional transit 808  
authority must, not later than the tenth day following the day 809  
on which the filing of the ordinances or resolutions, as 810  
required by the immediately preceding paragraph, is completed, 811  
adopt its resolution providing for submission to the electors of 812  
the regional transit authority as enlarged, of the question 813  
pursuant to section 306.49 of the Revised Code, of the renewal, 814  
the renewal and increase, or the increase of, or the imposition 815  
of an additional, ad valorem tax, or of the question pursuant to 816  
section 306.70 of the Revised Code, of the renewal, the renewal 817  
and increase, or the increase of, or the imposition of an 818  
additional, sales and use tax. The resolution submitting the 819  
question of the tax shall specify the date of the election, 820  
which shall be a general election or a special election held on 821  
a day on which a primary election may be held, occurring not 822

less than ninety days after certification of the resolution to 823  
the board of elections ~~and which shall be consistent with the~~ 824  
~~requirements of section 3501.01 of the Revised Code.~~ The 825  
inclusion of the territory of the additional counties, municipal 826  
corporations, or townships in the regional transit authority 827  
shall be effective as of the date on which the resolution of the 828  
board of trustees of the regional transit authority is adopted 829  
submitting the question to the electors, provided that until the 830  
question is approved, existing contracts providing payment for 831  
transit services within the added territory shall remain in 832  
effect and transit services shall not be affected by the 833  
inclusion of the additional territory. The resolution shall be 834  
certified to the board of elections and the election shall be 835  
held, canvassed, and certified as provided in section 306.49 of 836  
the Revised Code in the case of an ad valorem tax or in section 837  
306.70 of the Revised Code in the case of a sales and use tax. 838

If the question of the tax which is submitted is not 839  
approved by a majority of the electors of the enlarged regional 840  
transit authority voting on the question, as of the day 841  
following the day on which the results of the election become 842  
conclusive, the additional counties, municipal corporations, or 843  
townships, which had been included in the regional transit 844  
authority as of the date of the adoption of the resolution 845  
submitting to the electors the question, shall be removed from 846  
the territory of the regional transit authority and shall no 847  
longer be a part of that authority without any further action by 848  
either the political subdivisions which were included in the 849  
authority prior to the adoption of the resolution submitting the 850  
question to the electors or of the political subdivisions added 851  
to the authority as a result of the adoption of the resolution. 852  
The regional transit authority reduced to its territory as it 853

existed prior to the inclusion of the additional counties, 854  
municipal corporations, or townships, shall be entitled to levy 855  
and collect any ad valorem or sales and use taxes which it was 856  
authorized to levy and collect prior to the enlargement of its 857  
territory and for which authorization has not expired, as if the 858  
enlargement had not occurred. 859

If the question of the tax which is submitted provides for 860  
a sales and use tax to be imposed and the question is approved, 861  
and the regional transit authority had previously been 862  
authorized pursuant to section 306.49 of the Revised Code to 863  
levy an ad valorem tax, the regional transit authority shall 864  
appropriate from the first moneys received from the sales and 865  
use tax in each year, the full amount required in order to pay 866  
the principal of and interest on any notes of the regional 867  
transit authority issued pursuant to section 306.49 of the 868  
Revised Code, in anticipation of the collection of the ad 869  
valorem tax; and shall not thereafter levy and collect the ad 870  
valorem tax previously approved unless the levy and collection 871  
is necessary to pay the principal of and interest on notes 872  
issued in anticipation of the tax in order to avoid impairing 873  
the obligation of the contract between the regional transit 874  
authority and the note holders. 875

If the question of the additional or renewal tax levy is 876  
approved, the tax may be levied and collected as is otherwise 877  
provided for an ad valorem tax or a sales and use tax imposed by 878  
a regional transit authority, provided that if a question 879  
relating to an ad valorem tax is approved at the general 880  
~~election or at a special election occurring prior to a general~~ 881  
~~election, but after the fifteenth day of July,~~ the regional 882  
transit authority may amend its budget for its next fiscal year 883  
and its resolution adopted pursuant to section 5705.34 of the 884

Revised Code or adopt such resolution, and the levy shall be 885  
placed on the current tax list and duplicate and collected as 886  
all other taxes are collected from all taxable property within 887  
the enlarged territory of the regional transit authority 888  
including the territory within each political subdivision which 889  
has been added to the regional transit authority pursuant to 890  
this section, provided further that if a question relating to 891  
sales and use tax is approved after the fifteenth day of July in 892  
any calendar year, the regional transit authority may amend its 893  
budget for the current and next fiscal year and any resolution 894  
adopted pursuant to section 5705.34 of the Revised Code, to 895  
reflect the imposition of the sales and use tax and shall amend 896  
its budget for the next fiscal year and any resolution adopted 897  
pursuant to section 5705.34 of the Revised Code to comply with 898  
the immediately preceding paragraph. If the budget of the 899  
regional transit authority is amended pursuant to this 900  
paragraph, the county auditor shall prepare and deliver an 901  
amended certificate of estimated resources to reflect the change 902  
in anticipated revenues of the regional transit authority. 903

The procedures of this section are in addition to and an 904  
alternative to those established in section 306.32 of the 905  
Revised Code for joining to a regional transit authority 906  
additional counties, municipal corporations, or townships. 907

**Sec. 306.322.** (A) For any regional transit authority that 908  
levies a property tax and that includes in its membership 909  
political subdivisions that are located in a county having a 910  
population of at least four hundred thousand according to the 911  
most recent federal census, the procedures of this section apply 912  
until November 5, 2013, and are in addition to and an 913  
alternative to those established in sections 306.32 and 306.321 914  
of the Revised Code for joining to the regional transit 915

authority additional counties, municipal corporations, or 916  
townships. 917

(B) Any municipal corporation or township may adopt a 918  
resolution or ordinance proposing to join a regional transit 919  
authority described in division (A) of this section. In its 920  
resolution or ordinance, the political subdivision may propose 921  
joining the regional transit authority for a limited period of 922  
three years or without a time limit. 923

(C) The political subdivision proposing to join the 924  
regional transit authority shall submit a copy of its resolution 925  
or ordinance to the legislative authority of each municipal 926  
corporation and the board of trustees of each township 927  
comprising the regional transit authority. Within thirty days of 928  
receiving the resolution or ordinance for inclusion in the 929  
regional transit authority, the legislative authority of each 930  
municipal corporation and the board of trustees of each township 931  
shall consider the question of whether to include the additional 932  
subdivision in the regional transit authority, shall adopt a 933  
resolution or ordinance approving or rejecting the inclusion of 934  
the additional subdivision, and shall present its resolution or 935  
ordinance to the board of trustees of the regional transit 936  
authority. 937

(D) If a majority of the political subdivisions comprising 938  
the regional transit authority approve the inclusion of the 939  
additional political subdivision, the board of trustees of the 940  
regional transit authority, not later than the tenth day 941  
following the day on which the last ordinance or resolution is 942  
presented, shall notify the subdivision proposing to join the 943  
regional transit authority that it may certify the proposal to 944  
the board of elections for the purpose of having the proposal 945



placed on the ballot at the next general election or ~~at a the~~ 946  
next special election conducted held on the a day of the next on 947  
which a primary election that occurs may be held, occurring not 948  
less than ninety days after the resolution or ordinance is 949  
certified to the board of elections. 950

(E) Upon certification of a proposal to the board of 951  
elections pursuant to this section, the board of elections shall 952  
make the necessary arrangements for the submission of the 953  
question to the electors of the territory to be included in the 954  
regional transit authority qualified to vote on the question, 955  
and the election shall be held, canvassed, and certified in the 956  
same manner as regular elections for the election of officers of 957  
the subdivision proposing to join the regional transit 958  
authority, except that, if the resolution proposed the inclusion 959  
without a time limitation the question appearing on the ballot 960  
shall read: 961

"Shall the territory within the ..... 962  
(Name or names of political subdivisions to be joined) be added 963  
to ..... (Name) regional transit 964  
authority?" and shall a(n) ..... (here insert type of tax 965  
or taxes) at a rate of taxation not to exceed ..... (here insert 966  
maximum tax rate or rates) be levied for all transit purposes?" 967

If the resolution proposed the inclusion with a three-year 968  
time limitation, the question appearing on the ballot shall 969  
read: 970

"Shall the territory within the ..... 971  
(Name or names of political subdivisions to be joined) be added 972  
to ..... (Name) regional transit 973  
authority?" for three years and shall a(n) ..... (here 974  
insert type of tax or taxes) at a rate of taxation not to exceed 975

..... (here insert maximum tax rate or rates) be levied for all 976  
transit purposes for three years?" 977

(F) If the question is approved by at least a majority of 978  
the electors voting on the question, the addition of the new 979  
territory is effective six months from the date of the 980  
certification of its passage, and the regional transit authority 981  
may extend the levy of the tax against all the taxable property 982  
within the territory that was added. If the question is approved 983  
at a general election ~~or at a special election occurring prior~~ 984  
~~to the general election but after the fifteenth day of July,~~ the 985  
regional transit authority may amend its budget and resolution 986  
adopted pursuant to section 5705.34 of the Revised Code, and the 987  
levy shall be placed on the current tax list and duplicate and 988  
collected as other taxes are collected from all taxable property 989  
within the territorial boundaries of the regional transit 990  
authority, including the territory within the political 991  
subdivision added as a result of the election. If the budget of 992  
the regional transit authority is amended pursuant to this 993  
paragraph, the county auditor shall prepare and deliver an 994  
amended certificate of estimated resources to reflect the change 995  
in anticipated revenues of the regional transit authority. 996

(G) If the question is approved by at least a majority of 997  
the electors voting on the question, the board of trustees of 998  
the regional transit authority immediately shall amend the 999  
resolution or ordinance creating the regional transit authority 1000  
to include the additional political subdivision. 1001

(H) If the question approved by a majority of the electors 1002  
voting on the question added the subdivision for three years, 1003  
the territory of the additional municipal corporation or 1004  
township in the regional transit authority shall be removed from 1005

the territory of the regional transit authority three years 1006  
after the date the territory was added, as determined in the 1007  
effective date of the election, and shall no longer be a part of 1008  
that authority without any further action by either the 1009  
political subdivisions that were included in the authority prior 1010  
to submitting the question to the electors or of the political 1011  
subdivision added to the authority as a result of the election. 1012  
The regional transit authority reduced to its territory as it 1013  
existed prior to the inclusion of the additional municipal 1014  
corporation or township shall be entitled to levy and collect 1015  
any property taxes that it was authorized to levy and collect 1016  
prior to the enlargement of its territory and for which 1017  
authorization has not expired, as if the enlargement had not 1018  
occurred. 1019

**Sec. 306.70.** A tax proposed to be levied by a board of 1020  
county commissioners or by the board of trustees of a regional 1021  
transit authority pursuant to sections 5739.023 and 5741.022 of 1022  
the Revised Code shall not become effective until it is 1023  
submitted to the electors residing within the county or within 1024  
the territorial boundaries of the regional transit authority and 1025  
approved by a majority of the electors voting on it. Such 1026  
question shall be submitted at a general election or ~~at a~~ 1027  
special election held on a day on which a primary election may 1028  
be held, as specified in the resolution levying the tax and 1029  
occurring not less than ninety days after such resolution is 1030  
certified to the board of elections, in accordance with section 1031  
3505.071 of the Revised Code. 1032

The board of elections of the county or of each county in 1033  
which any territory of the regional transit authority is located 1034  
shall make the necessary arrangements for the submission of such 1035  
question to the electors of the county or regional transit 1036

authority, and the election shall be held, canvassed, and 1037  
certified in the same manner as regular elections for the 1038  
election of county officers. Notice of the election shall be 1039  
published in a newspaper of general circulation in the territory 1040  
of the county or of the regional transit authority once a week 1041  
for two consecutive weeks prior to the election or as provided 1042  
in section 7.16 of the Revised Code. If the board of elections 1043  
operates and maintains a web site, notice of the election also 1044  
shall be posted on that web site for thirty days prior to the 1045  
election. The notice shall state the type, rate, and purpose of 1046  
the tax to be levied, the length of time during which the tax 1047  
will be in effect, and the time and place of the election. 1048

More than one such question may be submitted at the same 1049  
election. The form of the ballots cast at such election shall 1050  
be: 1051

"Shall a(n) ..... (sales and use) ..... 1052  
tax be levied for all transit purposes of the ..... 1053  
(here insert name of the county or regional transit authority) 1054  
at a rate not exceeding ..... (here insert 1055  
percentage) per cent for ..... (here insert number of 1056  
years the tax is to be in effect, or that it is to be in effect 1057  
for a continuing period of time)?" 1058

If the tax proposed to be levied is a continuation of an 1059  
existing tax, whether at the same rate or at an increased or 1060  
reduced rate, or an increase in the rate of an existing tax, the 1061  
notice and ballot form shall so state. 1062

The board of elections to which the resolution was 1063  
certified shall certify the results of the election to the 1064  
county auditor of the county or secretary-treasurer of the 1065  
regional transit authority levying the tax and to the tax 1066

commissioner of the state. 1067

**Sec. 307.695.** (A) As used in this section: 1068

(1) "Arena" means any structure designed and constructed 1069  
for the purpose of providing a venue for public entertainment 1070  
and recreation by the presentation of concerts, sporting and 1071  
athletic events, and other events and exhibitions, including 1072  
facilities intended to house or provide a site for one or more 1073  
athletic or sports teams or activities, spectator facilities, 1074  
parking facilities, walkways, and auxiliary facilities, real and 1075  
personal property, property rights, easements, leasehold 1076  
estates, and interests that may be appropriate for, or used in 1077  
connection with, the operation of the arena. 1078

(2) "Convention center" means any structure expressly 1079  
designed and constructed for the purposes of presenting 1080  
conventions, public meetings, and exhibitions and includes 1081  
parking facilities that serve the center and any personal 1082  
property used in connection with any such structure or 1083  
facilities. 1084

(3) "Eligible county" means a county having a population 1085  
of at least four hundred thousand but not more than eight 1086  
hundred thousand according to the 2000 federal decennial census 1087  
and that directly borders the geographic boundaries of another 1088  
state. 1089

(4) "Entity" means a nonprofit corporation, a municipal 1090  
corporation, a port authority created under Chapter 4582. of the 1091  
Revised Code, or a convention facilities authority created under 1092  
Chapter 351. of the Revised Code. 1093

(5) "Lodging taxes" means excise taxes levied under 1094  
division (A)(1), (A)(2), or (C) of section 5739.09 of the 1095

Revised Code and the revenues arising therefrom. 1096

(6) "Nonprofit corporation" means a nonprofit corporation 1097  
that is organized under the laws of this state and that includes 1098  
within the purposes for which it is incorporated the 1099  
authorization to lease and operate facilities such as a 1100  
convention center or an arena or a combination of an arena and 1101  
convention center. 1102

(7) "Project" means acquiring, constructing, 1103  
reconstructing, renovating, rehabilitating, expanding, adding 1104  
to, equipping, furnishing or otherwise improving an arena, a 1105  
convention center, or a combination of an arena and convention 1106  
center. For purposes of this section, a project is a permanent 1107  
improvement for one purpose under Chapter 133. of the Revised 1108  
Code. 1109

(8) "Project revenues" means money received by a county 1110  
with a population greater than four hundred thousand wherein the 1111  
population of the largest city comprises more than one-third of 1112  
that county's population, other than money from taxes or from 1113  
the proceeds of securities secured by taxes, in connection with, 1114  
derived from, related to, or resulting from a project, 1115  
including, but not limited to, rentals and other payments 1116  
received under a lease or agreement with respect to the project, 1117  
ticket charges or surcharges for admission to events at a 1118  
project, charges or surcharges for parking for events at a 1119  
project, charges for the use of a project or any portion of a 1120  
project, including suites and seating rights, the sale of naming 1121  
rights for the project or a portion of the project, unexpended 1122  
proceeds of any county revenue bonds issued for the project, and 1123  
any income and profit from the investment of the proceeds of any 1124  
such revenue bonds or any project revenues. 1125

(9) "Chapter 133. securities," "debt charges," "general obligation," "legislation," "one purpose," "outstanding," "permanent improvement," "person," and "securities" have the meanings given to those terms in section 133.01 of the Revised Code.

(B) A board of county commissioners may enter into an agreement with a convention and visitors' bureau operating in the county under which:

(1) The bureau agrees to construct and equip a convention center in the county and to pledge and contribute from the tax revenues received by it under division (A) of section 5739.09 of the Revised Code, not more than such portion thereof that it is authorized to pledge and contribute for the purpose described in division (C) of this section; and

(2) The board agrees to levy a tax under division (C) of section 5739.09 of the Revised Code and pledge and contribute the revenues therefrom for the purpose described in division (C) of this section.

(C) The purpose of the pledges and contributions described in divisions (B)(1) and (2) of this section is payment of principal, interest, and premium, if any, on bonds and notes issued by or for the benefit of the bureau to finance the construction and equipping of a convention center. The pledges and contributions provided for in the agreement shall be for the period stated in the agreement. Revenues determined from time to time by the board to be needed to cover the real and actual costs of administering the tax imposed by division (C) of section 5739.09 of the Revised Code may not be pledged or contributed. The agreement shall provide that any such bonds and notes shall be secured by a trust agreement between the bureau

or other issuer acting for the benefit of the bureau and a 1156  
corporate trustee that is a trust company or bank having the 1157  
powers of a trust company within or without the state, and the 1158  
trust agreement shall pledge or assign to the retirement of the 1159  
bonds or notes, all moneys paid by the county under this 1160  
section. A tax the revenues from which are pledged under an 1161  
agreement entered into by a board of county commissioners under 1162  
this section shall not be subject to diminution by initiative or 1163  
referendum, or diminution by statute, unless provision is made 1164  
therein for an adequate substitute therefor reasonably 1165  
satisfactory to the trustee under the trust agreement that 1166  
secures the bonds and notes. 1167

(D) A pledge of money by a county under division (B) of 1168  
this section shall not be indebtedness of the county for 1169  
purposes of Chapter 133. of the Revised Code. 1170

(E) If the terms of the agreement so provide, the board of 1171  
county commissioners may acquire and lease real property to the 1172  
convention bureau as the site of the convention center. The 1173  
lease shall be on such terms as are set forth in the agreement. 1174  
The purchase and lease are not subject to the limitations of 1175  
sections 307.02 and 307.09 of the Revised Code. 1176

(F) In addition to the authority granted to a board of 1177  
county commissioners under divisions (B) to (E) of this section, 1178  
a board of county commissioners in a county with a population of 1179  
one million two hundred thousand or more, or a county with a 1180  
population greater than four hundred thousand wherein the 1181  
population of the largest city comprises more than one-third of 1182  
that county's population, may purchase, for cash or by 1183  
installment payments, enter into lease-purchase agreements for, 1184  
lease with an option to purchase, lease, construct, enlarge, 1185



improve, rebuild, equip, or furnish a convention center. 1186

(G) The board of county commissioners of a county with a 1187  
population greater than four hundred thousand wherein the 1188  
population of the largest city comprises more than one-third of 1189  
that county's population may undertake, finance, operate, and 1190  
maintain a project. The board may lease a project to an entity 1191  
on terms that the board determines to be in the best interest of 1192  
the county and in furtherance of the public purpose of the 1193  
project; the lease may be for a term of thirty-five years or 1194  
less and may provide for an option of the entity to renew the 1195  
lease for a term of thirty-five years or less. The board may 1196  
enter into an agreement with an entity with respect to a project 1197  
on terms that the board determines to be in the best interest of 1198  
the county and in furtherance of the public purpose of the 1199  
project. To the extent provided for in an agreement or a lease 1200  
with an entity, the board may authorize the entity to administer 1201  
on behalf of the board any contracts for the project. The board 1202  
may enter into an agreement providing for the sale to a person 1203  
of naming rights to a project or portion of a project, for a 1204  
period, for consideration, and on other terms and conditions 1205  
that the board determines to be in the best interest of the 1206  
county and in furtherance of the public purpose of the project. 1207  
The board may enter into an agreement with a person owning or 1208  
operating a professional athletic or sports team providing for 1209  
the use by that person of a project or portion of a project for 1210  
that team's offices, training, practices, and home games for a 1211  
period, for consideration, and on other terms and conditions 1212  
that the board determines to be in the best interest of the 1213  
county and in furtherance of the public purpose of the project. 1214  
The board may establish ticket charges or surcharges for 1215  
admission to events at a project, charges or surcharges for 1216

parking for events at a project, and charges for the use of a 1217  
project or any portion of a project, including suites and 1218  
seating rights, and may, as necessary, enter into agreements 1219  
related thereto with persons for a period, for consideration, 1220  
and on other terms and conditions that the board determines to 1221  
be in the best interest of the county and in furtherance of the 1222  
public purpose of the project. A lease or agreement authorized 1223  
by this division is not subject to sections 307.02, 307.09, and 1224  
307.12 of the Revised Code. 1225

(H) Notwithstanding any contrary provision in Chapter 1226  
5739. of the Revised Code, after adopting a resolution declaring 1227  
it to be in the best interest of the county to undertake a 1228  
project as described in division (G) of this section, the board 1229  
of county commissioners of an eligible county may adopt a 1230  
resolution enacting or increasing any lodging taxes within the 1231  
limits specified in Chapter 5739. of the Revised Code with 1232  
respect to those lodging taxes and amending any prior resolution 1233  
under which any of its lodging taxes have been imposed in order 1234  
to provide that those taxes, after deducting the real and actual 1235  
costs of administering the taxes and any portion of the taxes 1236  
returned to any municipal corporation or township as provided in 1237  
division (A)(1) of section 5739.09 of the Revised Code, shall be 1238  
used by the board for the purposes of undertaking, financing, 1239  
operating, and maintaining the project, including paying debt 1240  
charges on any securities issued by the board under division (I) 1241  
of this section, or to make contributions to the convention and 1242  
visitors' bureau operating within the county, or to promote, 1243  
advertise, and market the region in which the county is located, 1244  
all as the board may determine and make appropriations for from 1245  
time to time, subject to the terms of any pledge to the payment 1246  
of debt charges on outstanding general obligation securities or 1247

special obligation securities authorized under division (I) of 1248  
this section. A resolution adopted under division (H) of this 1249  
section shall be adopted not earlier than January 15, 2007, and 1250  
not later than January 15, 2008. 1251

A resolution adopted under division (H) of this section 1252  
may direct the board of elections to submit the question of 1253  
enacting or increasing lodging taxes, as the case may be, to the 1254  
electors of the county at a general election or a special 1255  
election held on ~~the date~~ a day on which a primary election may 1256  
be held, as specified by the board in the resolution, provided 1257  
that the election occurs not less than ninety days after a 1258  
certified copy of the resolution is transmitted to the board of 1259  
elections and no later than January 15, 2008. A resolution 1260  
submitted to the electors under this division shall not go into 1261  
effect unless it is approved by a majority of those voting upon 1262  
it. A resolution adopted under division (H) of this section that 1263  
is not submitted to the electors of the county for their 1264  
approval or disapproval is subject to a referendum as provided 1265  
in sections 305.31 to 305.41 of the Revised Code. 1266

A resolution adopted under division (H) of this section 1267  
takes effect upon its adoption, unless the resolution is 1268  
submitted to the electors of the county for their approval or 1269  
disapproval, in which case the resolution takes effect on the 1270  
date the board of county commissioners receives notification 1271  
from the board of elections of the affirmative vote. Lodging 1272  
taxes received after the effective date of the resolution may be 1273  
used for the purposes described in division (H) of this section, 1274  
except that lodging taxes that have been pledged to the payment 1275  
of debt charges on any bonds or notes issued by or for the 1276  
benefit of a convention and visitors' bureau under division (C) 1277  
of this section shall be used exclusively for that purpose until 1278

such time as the bonds or notes are no longer outstanding under 1279  
the trust agreement securing those bonds or notes. 1280

(I) (1) The board of county commissioners of a county with 1281  
a population greater than four hundred thousand wherein the 1282  
population of the largest city comprises more than one-third of 1283  
that county's population may issue the following securities of 1284  
the county for the purpose of paying costs of the project, 1285  
refunding any outstanding county securities issued for that 1286  
purpose, refunding any outstanding bonds or notes issued by or 1287  
for the benefit of the bureau under division (C) of this 1288  
section, or for any combination of those purposes: 1289

(a) General obligation securities issued under Chapter 1290  
133. of the Revised Code. The resolution authorizing these 1291  
securities may include covenants to appropriate annually from 1292  
lawfully available lodging taxes, and to continue to levy and 1293  
collect those lodging taxes in, amounts necessary to meet the 1294  
debt charges on those securities. 1295

(b) Special obligation securities issued under Chapter 1296  
133. of the Revised Code that are secured only by lawfully 1297  
available lodging taxes and any other taxes and revenues pledged 1298  
to pay the debt charges on those securities, except ad valorem 1299  
property taxes. The resolution authorizing those securities 1300  
shall include a pledge of and covenants to appropriate annually 1301  
from lawfully available lodging taxes and any other taxes and 1302  
revenues pledged for such purpose, and to continue to collect 1303  
any of those revenues pledged for such purpose and to levy and 1304  
collect those lodging taxes and any other taxes pledged for such 1305  
purpose, in amounts necessary to meet the debt charges on those 1306  
securities. The pledge is valid and binding from the time the 1307  
pledge is made, and the lodging taxes so pledged and thereafter 1308

received by the county are immediately subject to the lien of 1309  
the pledge without any physical delivery of the lodging taxes or 1310  
further act. The lien of any pledge is valid and binding as 1311  
against all parties having claims of any kind in tort, contract, 1312  
or otherwise against the county, regardless of whether such 1313  
parties have notice of the lien. Neither the resolution nor any 1314  
trust agreement by which a pledge is created or further 1315  
evidenced is required to be filed or recorded except in the 1316  
records of the board. The special obligation securities shall 1317  
contain a statement on their face to the effect that they are 1318  
not general obligation securities, and, unless paid from other 1319  
sources, are payable from the pledged lodging taxes. 1320

(c) Revenue securities authorized under section 133.08 of 1321  
the Revised Code and issued under Chapter 133. of the Revised 1322  
Code that are secured only by lawfully available project 1323  
revenues pledged to pay the debt charges on those securities. 1324

(2) The securities described in division (I)(1) of this 1325  
section are subject to Chapter 133. of the Revised Code. 1326

(3) Section 133.34 of the Revised Code, except for 1327  
division (A) of that section, applies to the issuance of any 1328  
refunding securities authorized under this division. In lieu of 1329  
division (A) of section 133.34 of the Revised Code, the board of 1330  
county commissioners shall establish the maturity date or dates, 1331  
the interest payable on, and other terms of refunding securities 1332  
as it considers necessary or appropriate for their issuance, 1333  
provided that the final maturity of refunding securities shall 1334  
not exceed by more than ten years the final maturity of any 1335  
bonds refunded by refunding securities. 1336

(4) The board may not repeal, rescind, or reduce all or 1337  
any portion of any lodging taxes pledged to the payment of debt 1338

charges on any outstanding special obligation securities 1339  
authorized under this division, and no portion of any lodging 1340  
taxes that is pledged, or that the board has covenanted to levy, 1341  
collect, and appropriate annually to pay debt charges on any 1342  
outstanding securities authorized under this division is subject 1343  
to repeal, rescission, or reduction by the electorate of the 1344  
county. 1345

**Sec. 307.697.** (A) For the purpose of section 307.696 of 1346  
the Revised Code and to pay any or all of the charge the board 1347  
of elections makes against the county to hold the election on 1348  
the question of levying the tax, or for those purposes and to 1349  
provide revenues to the county for permanent improvements, the 1350  
board of county commissioners of a county may levy a tax not to 1351  
exceed three dollars on each gallon of spirituous liquor sold to 1352  
or purchased by liquor permit holders for resale, and sold at 1353  
retail by the state or pursuant to a transfer agreement entered 1354  
into under Chapter 4313. of the Revised Code, in the county. The 1355  
tax shall be levied on the number of gallons so sold. The tax 1356  
may be levied for any number of years not exceeding twenty. 1357

The tax shall be levied pursuant to a resolution of the 1358  
board of county commissioners approved by a majority of the 1359  
electors in the county voting on the question of levying the 1360  
tax, which resolution shall specify the rate of the tax, the 1361  
number of years the tax will be levied, and the purposes for 1362  
which the tax is levied. The election may be held on the date of 1363  
a general election or a special election held on a day on which 1364  
a primary election may be held, occurring not sooner than ninety 1365  
days after the date the board certifies its resolution to the 1366  
board of elections. If approved by the electors, the tax takes 1367  
effect on the first day of the month specified in the resolution 1368  
but not sooner than the first day of the month that is at least 1369

sixty days after the certification of the election results by 1370  
the board of elections. A copy of the resolution levying the tax 1371  
shall be certified to the division of liquor control at least 1372  
sixty days prior to the date on which the tax is to become 1373  
effective. 1374

(B) A resolution under this section may be joined on the 1375  
ballot as a single question with a resolution adopted under 1376  
section 4301.421 or 5743.024 of the Revised Code to levy a tax 1377  
for the same purposes, and for the purpose of paying the 1378  
expenses of administering that tax. 1379

(C) The form of the ballot in an election held pursuant to 1380  
this section or section 4301.421 or 5743.024 of the Revised Code 1381  
shall be as follows or in any other form acceptable to the 1382  
secretary of state: 1383

"For the purpose of paying not more than one-half of the 1384  
costs of providing a public sports facility together with 1385  
related redevelopment and economic development projects, shall 1386  
(an) excise tax(es) be levied by ..... county at the rate 1387  
of ..... (dollars on each gallon of spirituous liquor sold in 1388  
the county, cents per gallon on the sale of beer at wholesale in 1389  
the county, cents per gallon on the sale of wine and mixed 1390  
beverages at wholesale in the county, cents per gallon on the 1391  
sale of cider at wholesale in the county, or mills per cigarette 1392  
on the sale of cigarettes at wholesale in the county), 1393  
for ..... years? 1394

Yes
No

"

1395  
1396  
1397  
1398

For an election in which questions under this section or 1399  
section 4301.421 or 5743.024 of the Revised Code are joined as a 1400  
single question, the form of the ballot shall be as above, 1401  
except each of the proposed taxes shall be listed. 1402

(D) The board of county commissioners of a county in which 1403  
a tax is imposed under this section on September 29, 2013, the 1404  
effective date of the amendment of this section by H.B. 59 of 1405  
the 130th general assembly, may levy a tax for the purpose of 1406  
section 307.673 of the Revised Code regardless of whether or not 1407  
the cooperative agreement authorized under that section has been 1408  
entered into prior to the day the resolution adopted under 1409  
division (D)(1) or (2) of this section is adopted, for the 1410  
purpose of reimbursing a county for costs incurred in the 1411  
construction of a sports facility pursuant to an agreement 1412  
entered into by the county under section 307.696 of the Revised 1413  
Code, or for the purpose of paying the costs of capital repairs 1414  
of and improvements to a sports facility, or both. The tax shall 1415  
be levied and approved in one of the manners prescribed by 1416  
division (D)(1) or (2) of this section. 1417

(1) The tax may be levied pursuant to a resolution adopted 1418  
by a majority of the members of the board of county 1419  
commissioners not later than forty-five days after July 19, 1420  
1995. A board of county commissioners approving a tax under 1421  
division (D)(1) of this section may approve a tax under division 1422  
(B)(1) of section 4301.421 or division (C)(1) of section 1423  
5743.024 of the Revised Code at the same time. Subject to the 1424  
resolution being submitted to a referendum under sections 305.31 1425  
to 305.41 of the Revised Code, the resolution shall take effect 1426  
immediately, but the tax levied pursuant to the resolution shall 1427  
not be levied prior to the day following the last day that any 1428  
tax previously levied pursuant to this division may be levied. 1429



(2) The tax may be levied pursuant to a resolution adopted 1430  
by a majority of the members of the board of county 1431  
commissioners not later than September 1, 2015, and approved by 1432  
a majority of the electors of the county voting on the question 1433  
of levying the tax. The board of county commissioners shall 1434  
certify a copy of the resolution to the board of elections 1435  
immediately upon adopting a resolution under division (D)(2) of 1436  
this section. The election may be held on the date of a general 1437  
election or a special election held on a day on which a primary 1438  
election may be held, occurring not sooner than ninety days 1439  
after the date the board certifies its resolution to the board 1440  
of elections. The form of the ballot shall be as prescribed by 1441  
division (C) of this section, except that the phrase "paying not 1442  
more than one-half of the costs of providing a sports facility 1443  
together with related redevelopment and economic development 1444  
projects" shall be replaced by the phrase "paying the costs of 1445  
constructing, renovating, improving, or repairing a sports 1446  
facility and reimbursing a county for costs incurred by the 1447  
county in the construction of a sports facility," and the phrase 1448  
", beginning ..... (here insert the earliest date the tax 1449  
would take effect)" shall be appended after "years." A board of 1450  
county commissioners submitting the question of a tax under 1451  
division (D)(2) of this section may submit the question of a tax 1452  
under division (B)(2) of section 4301.421 or division (C)(2) of 1453  
section 5743.024 of the Revised Code as a single question, and 1454  
the form of the ballot shall include each of the proposed taxes. 1455

If approved by a majority of electors voting on the 1456  
question, the tax shall take effect on the day specified on the 1457  
ballot, which shall not be earlier than the day following the 1458  
last day that any tax previously levied pursuant to this 1459  
division may be levied. 1460

The rate of a tax levied pursuant to division (D) (1) or 1461  
(2) of this section shall not exceed the rate specified in 1462  
division (A) of this section. A tax levied pursuant to division 1463  
(D) (1) or (2) of this section may be levied for any number of 1464  
years not exceeding twenty. 1465

A board of county commissioners adopting a resolution 1466  
under division (D) (1) or (2) of this section shall certify a 1467  
copy of the resolution to the division of liquor control 1468  
immediately upon adoption of the resolution. 1469

(E) No tax shall be levied under division (A) of this 1470  
section on or after September 23, 2008. This division does not 1471  
apply to a tax levied under division (D) of this section, and 1472  
does not prevent the collection of any tax levied under this 1473  
section before September 23, 2008, so long as that tax remains 1474  
effective. 1475

**Sec. 323.17.** When any taxing authority in the county has 1476  
certified to the board of elections a resolution that would 1477  
serve to place upon the ballot at a general election ~~or at any~~ 1478  
~~special election held prior to the general election but~~ 1479  
~~subsequent to the first Tuesday after the first Monday in August~~ 1480  
the question of a tax to be levied on the current tax list and 1481  
duplicate for any purpose, or if the auditor has not received 1482  
the certified reduction factors as required by division (D) (2) 1483  
of section 319.301 of the Revised Code, the time for delivery of 1484  
the tax duplicate of the county treasurer by the county auditor 1485  
as provided in section 319.28 of the Revised Code shall be 1486  
extended to the first Monday in December. When delivery of the 1487  
tax duplicate has been so delayed, the times for payment of 1488  
taxes as fixed by section 323.12 of the Revised Code may be 1489  
extended to the thirty-first day of January and the twentieth 1490

day of July. In case of emergency the tax commissioner may, by 1491  
journal entry, extend the times for delivery of the duplicate in 1492  
any county for an additional fifteen days upon receipt of a 1493  
written application from the county auditor, in the case of a 1494  
delay in the delivery of the tax duplicate, or from the 1495  
treasurer regarding an extension of the time for the billing and 1496  
collection of taxes. 1497

When a delay in the closing of a tax collection period 1498  
becomes unavoidable, the tax commissioner, upon application of 1499  
the county auditor and county treasurer, may extend the time for 1500  
payment of taxes if ~~he~~ the commissioner determines that 1501  
penalties have accrued or would otherwise accrue for reasons 1502  
beyond the control of the taxpayers of the county. The order so 1503  
issued by the commissioner shall prescribe the final extended 1504  
date for the payment of taxes for that collection period. 1505

"Emergency," as used in this section, includes death or 1506  
serious illness, any organized work stoppage, mechanical failure 1507  
of office equipment or machinery, or a delay in complying with 1508  
section 5715.24 or 5715.26 of the Revised Code which will cause 1509  
an unavoidable delay in the delivery of duplicates or in the 1510  
billing or collection of taxes. Such application shall contain a 1511  
statement describing the emergency that will cause the 1512  
unavoidable delay. Any application from the county auditor for 1513  
an extension of time for delivery of the duplicate due to an 1514  
emergency must be received by the tax commissioner on or before 1515  
the last day of the month preceding the date required for such 1516  
delivery. When an extension of time for delivery of the 1517  
duplicate is so granted, the time for payment of taxes shall be 1518  
extended for a like period of time. 1519

Whenever taxable real property has been destroyed or 1520

damaged by fire, flood, tornado, or otherwise, in an amount not 1521  
less than twenty-five per cent of the value as listed and 1522  
assessed for taxation but in no event less than two thousand 1523  
dollars of taxable value, the county board of revision, by 1524  
resolution, may extend the time for payment of taxes on such 1525  
property not more than one year after the time fixed by section 1526  
323.12 of the Revised Code. The board shall file a copy of such 1527  
resolution with the county auditor and county treasurer, stating 1528  
the name of the owner and description as it appears on the tax 1529  
list, the taxing district, the type and kind of property 1530  
destroyed or damaged, and the board's estimate of the amount of 1531  
such destruction or damage. 1532

**Sec. 349.14.** Except as provided in section 349.03 of the 1533  
Revised Code, or as otherwise provided in a resolution adopted 1534  
by the organizational board of commissioners of a new community 1535  
authority, a new community authority organized under this 1536  
chapter may be dissolved only on the vote of a majority of the 1537  
voters of the new community district voting on the question of 1538  
dissolution at a general election or a special election held on 1539  
a day on which a primary election called may be held, as 1540  
designated by the board of trustees on the question of 1541  
~~dissolution~~. Such an election may be called only after the board 1542  
has determined that the new community development program has 1543  
been completed, when no community authority bonds or notes are 1544  
outstanding, and other legal indebtedness of the authority has 1545  
been discharged or provided for, and only after there has been 1546  
filed with the board of trustees a petition requesting such 1547  
election, signed by a number of qualified electors residing in 1548  
the new community district equal to not less than eight per cent 1549  
of the total vote cast for all candidates for governor in the 1550  
new community district at the most recent general election at 1551

which a governor was elected. If a majority of the votes cast 1552  
favor dissolution, the board of trustees shall, by resolution, 1553  
declare the authority dissolved and thereupon the community 1554  
authority shall be dissolved. A certified copy of the resolution 1555  
shall, within fifteen days after its adoption, be filed with the 1556  
clerk of the organizational board of commissioners of the county 1557  
with which the petition for the organization of the new 1558  
community authority was filed. 1559

Upon dissolution of a new community authority, the powers 1560  
thereof shall cease to exist. Any property of the new community 1561  
authority shall vest with a municipal corporation, county, or 1562  
township in which that property is located or with the developer 1563  
of the new community authority or the developer's designee, all 1564  
as provided in a resolution adopted by the organizational board 1565  
of commissioners. Any vesting of property in a municipal 1566  
corporation, township, or county shall be subject to acceptance 1567  
of the property by resolution of the legislative authority of 1568  
the municipal corporation, board of township trustees, or board 1569  
of county commissioners, as applicable. If the legislative 1570  
authority of a municipal corporation, board of township 1571  
trustees, or board of county commissioners declines to accept 1572  
the property, the property vests with the developer or the 1573  
developer's designee. Any funds of the community authority at 1574  
the time of dissolution shall be transferred to the municipal 1575  
corporation and county or township, as provided in a resolution, 1576  
in which the new community district is located in the proportion 1577  
to the assessed valuation of taxable real property of the new 1578  
community authority within such municipal corporation and 1579  
township or county as said valuation appears on the current 1580  
assessment rolls. 1581

**Sec. 505.14.** The board of township trustees of a township 1582

described in section 505.13 of the Revised Code, which, for any 1583  
reason, is inaccessible from the mainland at some time of the 1584  
year, may construct, acquire, purchase, lease, and maintain a 1585  
house as the residence of a resident physician, when, in the 1586  
opinion of a majority of the members of such board, it is 1587  
necessary for the maintenance of the public health and welfare. 1588

For the maintenance, construction, acquisition, purchase, 1589  
or lease of such a house the board may levy a tax upon all the 1590  
taxable property in the township, in such amount as it 1591  
determines. 1592

The question of levying such a tax shall be submitted to 1593  
the qualified electors of the township at a general election or 1594  
a special election held on a day on which a primary election may 1595  
be held. The trustees shall certify such resolution to the board 1596  
of elections not later than four p.m. of the ninetieth day 1597  
before the day of the election. Twenty days' notice thereof 1598  
shall be previously given by posting in at least three public 1599  
places in the township. Such notice shall state specifically the 1600  
amount to be raised and the purpose thereof. If a majority of 1601  
all votes cast at such election upon the proposition is in favor 1602  
thereof, the tax provided for is authorized. 1603

Upon the authorization of such tax levy the board may 1604  
issue notes in anticipation of such revenues, to mature in not 1605  
more than two years from the date of issue, and to bear interest 1606  
at not more than four per cent per annum. 1607

**Sec. 505.20.** In addition to the tax already authorized by 1608  
law, the board of township trustees may levy a tax, not to 1609  
exceed five mills on the dollar for the purpose of drilling an 1610  
oil or gas well in the township, when so authorized by a 1611  
majority vote of the electors of such township at a ~~regular~~ 1612

general election or a special election held on a day on which a 1613  
primary election may be held. Such election shall be conducted 1614  
the same as elections for township officers, and the tax shall 1615  
be collected as other taxes. 1616

**Sec. 505.47.** The board of township trustees may pay the 1617  
cost of the construction, rebuilding, or repair of footbridges 1618  
authorized by section 505.46 of the Revised Code out of any 1619  
funds, unappropriated for any other purpose, in the township 1620  
treasury. If there be no funds in the township treasury 1621  
available for these purposes, the board may levy a tax for the 1622  
purpose of procuring the necessary funds for the construction, 1623  
rebuilding, or repair of the footbridges. The tax shall be 1624  
levied upon all of the taxable property in the township and 1625  
shall be certified, levied, and collected in the manner 1626  
prescribed for other township taxes. The money so raised shall 1627  
be paid over to the township fiscal officer, and the fiscal 1628  
officer shall pay it out on the order of the board, certified by 1629  
the fiscal officer. 1630

The tax shall not be levied until it has been approved by 1631  
a majority of the qualified voters of the township, voting at 1632  
~~any a general election or a special election held on a day on~~ 1633  
~~which a primary election at which the question shall be~~ 1634  
~~submitted may be held. The election shall be called at a regular~~ 1635  
~~meeting of the board and shall be held within thirty days from~~ 1636  
~~the date of the resolution of the board calling for it. Twenty~~ 1637  
days' notice of the election shall be given by the posting of 1638  
notices by the fiscal officer in ten public places of the 1639  
township. Provisions for holding the election shall be made by 1640  
the board of elections, upon receiving notice from the fiscal 1641  
officer of the date and purpose of the election. 1642

**Sec. 511.27.** (A) To defray the expenses of the township 1643  
park district and for purchasing, appropriating, operating, 1644  
maintaining, and improving lands for parks or recreational 1645  
purposes, the board of park commissioners may levy a sufficient 1646  
tax within the ten-mill limitation, not to exceed one mill on 1647  
each dollar of valuation on all real and personal property 1648  
within the township, and on all real and personal property 1649  
within any municipal corporation that is within the township, 1650  
that was within the township at the time that the park district 1651  
was established, or the boundaries of which are coterminous with 1652  
or include the township. The levy shall be over and above all 1653  
other taxes and limitations on such property authorized by law. 1654

(B) Except as otherwise provided in division (C) of this 1655  
section, the board of park commissioners, not less than ninety 1656  
days before the day of the election, may declare by resolution 1657  
that the amount of taxes that may be raised within the ten-mill 1658  
limitation will be insufficient to provide an adequate amount 1659  
for the necessary requirements of the district and that it is 1660  
necessary to levy a tax in excess of that limitation for the use 1661  
of the district. The resolution shall specify the purpose for 1662  
which the taxes shall be used, the annual rate proposed, and the 1663  
number of consecutive years the levy will be in effect. Upon the 1664  
adoption of the resolution, the question of levying the taxes 1665  
shall be submitted to the electors of the township and the 1666  
electors of any municipal corporation that is within the 1667  
township, that was within the township at the time that the park 1668  
district was established, or the boundaries of which are 1669  
coterminous with or include the township, at a general election 1670  
or a special election to be held on a day on which a primary 1671  
election may be held on whichever of the following occurs first: 1672

~~(1) The day of the next ensuing general election;~~ 1673



~~(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. 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 commissioners is appointed by the board of township trustees, before a tax can be levied and certified to the county auditor pursuant to section 5705.34 of the Revised Code or before a resolution for a tax levy can be certified to the board of elections pursuant to section 511.28 of the Revised Code, the board of park commissioners shall receive approval for its levy request from the board of township trustees. The board of park commissioners shall adopt a resolution requesting the board of township trustees to approve the levy request, stating the annual rate of the proposed levy and the reason for the levy request. On receiving this request, the board of township trustees shall vote on whether to approve the request and, if a majority votes to approve it, shall issue a resolution approving the levy at the requested rate.

**Sec. 511.28.** A copy of any resolution for a tax levy 1704  
adopted by the township board of park commissioners as provided 1705  
in section 511.27 of the Revised Code shall be certified by the 1706  
clerk of the board of park commissioners to the board of 1707  
elections of the proper county, together with a certified copy 1708  
of the resolution approving the levy, passed by the board of 1709  
township trustees if such a resolution is required by division 1710  
(C) of section 511.27 of the Revised Code, not less than ninety 1711  
days before a general election or a special election held on a 1712  
day on which a primary election—in any year may be held. The 1713  
board of elections shall submit the proposal to the electors as 1714  
provided in section 511.27 of the Revised Code at ~~the succeeding~~ 1715  
~~general or primary~~ that election. A resolution to renew an 1716  
existing levy may not be placed on the ballot unless the 1717  
question is submitted at the general election held during the 1718  
last year the tax to be renewed may be extended on the real and 1719  
public utility property tax list and duplicate, or at ~~any~~ the 1720  
general election or a special election held on a day on which a 1721  
primary election may be held occurring in the ensuing year. The 1722  
board of park commissioners shall cause notice that the vote 1723  
will be taken to be published once a week for two consecutive 1724  
weeks prior to the election in a newspaper of general 1725  
circulation, or as provided in section 7.16 of the Revised Code, 1726  
in the county within which the park district is located. 1727  
Additionally, if the board of elections operates and maintains a 1728  
web site, the board of elections shall post that notice on its 1729  
web site for thirty days prior to the election. The notice shall 1730  
state the purpose of the proposed levy, the annual rate proposed 1731  
expressed in dollars and cents for each one hundred dollars of 1732  
valuation as well as in mills for each one dollar of valuation, 1733  
the number of consecutive years during which the levy shall be 1734  
in effect, and the time and place of the election. 1735

The form of the ballots cast at the election shall be: "An 1736  
additional tax for the benefit of (name of township park 1737  
district) ..... for the purpose of (purpose stated in the 1738  
order of the board) ..... at a rate not 1739  
exceeding ..... mills for each one dollar of valuation, 1740  
which amounts to (rate expressed in dollars and 1741  
cents) ..... for each one hundred dollars of valuation, for 1742  
(number of years the levy is to run) .....

FOR THE TAX LEVY
AGAINST THE TAX LEVY

1744  
1745  
1746

" 1747

If the levy submitted is a proposal to renew, increase, or 1748  
decrease an existing levy, the form of the ballot specified in 1749  
this section may be changed by substituting for the words "An 1750  
additional" at the beginning of the form, the words "A renewal 1751  
of a" in the case of a proposal to renew an existing levy in the 1752  
same amount; the words "A renewal of ..... mills and an 1753  
increase of ..... mills to constitute a" in the case of an 1754  
increase; or the words "A renewal of part of an existing levy, 1755  
being a reduction of ..... mills, to constitute a" in the 1756  
case of a decrease in the rate of the existing levy. 1757

If the tax is to be placed on the current tax list, the 1758  
form of the ballot shall be modified by adding, after the 1759  
statement of the number of years the levy is to run, the phrase 1760  
", commencing in ..... (first year the tax is to be 1761  
levied), first due in calendar year ..... (first calendar 1762  
year in which the tax shall be due)." 1763

The question covered by the order shall be submitted as a 1764

separate proposition, but may be printed on the same ballot with 1765  
any other proposition submitted at the same election, other than 1766  
the election of officers. More than one such question may be 1767  
submitted at the same election. 1768

**Sec. 511.34.** In townships composed of islands, and on one 1769  
of which islands lands have been conveyed in trust for the 1770  
benefit of the inhabitants of the island for use as a park, and 1771  
a board of park trustees has been provided for the control of 1772  
the park, the board of township trustees may create a tax 1773  
district of the island to raise funds by taxation as provided 1774  
under divisions (A) and (B) of this section. 1775

(A) For the care and maintenance of parks on the island, 1776  
the board of township trustees annually may levy a tax, not to 1777  
exceed one mill, upon all the taxable property in the district. 1778  
The tax shall be in addition to all other levies authorized by 1779  
law, and subject to no limitation on tax rates except as 1780  
provided in this division. 1781

The proceeds of the tax levy shall be expended by the 1782  
board of township trustees for the purpose of the care and 1783  
maintenance of the parks, and shall be paid out of the township 1784  
treasury upon the orders of the board of park trustees. 1785

(B) For the purpose of acquiring additional land for use 1786  
as a park, the board of township trustees may levy a tax in 1787  
excess of the ten-mill limitation on all taxable property in the 1788  
district. ~~The~~ 1789

The tax shall be proposed by resolution adopted by two- 1790  
thirds of the members of the board of township trustees. The 1791  
resolution shall specify the purpose and rate of the tax and the 1792  
number of years the tax will be levied, which shall not exceed 1793

five years, and which may include a levy on the current tax list 1794  
and duplicate. The resolution shall go into immediate effect 1795  
upon its passage, and no publication of the resolution is 1796  
necessary other than that provided for in the notice of 1797  
election. The board of township trustees shall certify a copy of 1798  
the resolution to the proper board of elections not later than 1799  
ninety days before ~~the primary or a~~ general election ~~in the~~ 1800  
~~township or a special election held on a day on which a primary~~ 1801  
election may be held, and the board of elections shall submit 1802  
the question of the tax to the voters of the district at ~~the~~ 1803  
~~succeeding primary or general~~ that election. The board of 1804  
elections shall make the necessary arrangements for the 1805  
submission of the question to the electors of the district, and 1806  
the election shall be conducted, canvassed, and certified in the 1807  
same manner as regular elections in the township for the 1808  
election of officers. Notice of the election shall be published 1809  
in a newspaper of general circulation in the township once a 1810  
week for two consecutive weeks, or as provided in section 7.16 1811  
of the Revised Code prior to the election. If the board of 1812  
elections operates and maintains a web site, notice of the 1813  
election also shall be posted on that web site for thirty days 1814  
prior to the election. The notice shall state the purpose of the 1815  
tax, the proposed rate of the tax expressed in dollars and cents 1816  
for each one hundred dollars of valuation and mills for each one 1817  
dollar of valuation, the number of years the tax will be in 1818  
effect, the first year the tax will be levied, and the time and 1819  
place of the election. 1820

The form of the ballots cast at an election held under 1821  
this division shall be as follows: 1822

"An additional tax for the benefit of ..... (name of 1823  
the township) for the purpose of acquiring additional park land 1824

at a rate of ..... mills for each one dollar of valuation, 1825  
which amounts to ..... (rate expressed in dollars and cents) 1826  
for each one hundred dollars of valuation, for ..... (number 1827  
of years the levy is to run) beginning in ..... (first 1828  
year the tax will be levied). 1829

FOR THE TAX LEVY
AGAINST THE TAX LEVY

1830

1831

1832

"

1833

The question shall be submitted as a separate proposition 1834  
but may be printed on the same ballot with any other proposition 1835  
submitted at the same election other than the election of 1836  
officers. More than one such question may be submitted at the 1837  
same election. 1838

If the levy is approved by a majority of electors voting 1839  
on the question, the board of elections shall certify the result 1840  
of the election to the tax commissioner. In the first year of 1841  
the levy, the tax shall be extended on the tax lists after the 1842  
February settlement following the election. If the tax is to be 1843  
placed on the tax lists of the current year as specified in the 1844  
resolution, the board of elections shall certify the result of 1845  
the election immediately after the canvass to the board of 1846  
township trustees, which shall forthwith make the necessary levy 1847  
and certify the levy to the county auditor, who shall extend the 1848  
levy on the tax lists for collection. After the first year of 1849  
the levy, the levy shall be included in the annual tax budget 1850  
that is certified to the county budget commission. 1851

**Sec. 703.20.** (A) Villages may surrender their corporate 1852  
powers upon the petition to the legislative authority of the 1853

village, or, in the alternative, to the board of elections of 1854  
the county in which the largest portion of the population of the 1855  
village resides as provided in division (B) (1) of this section, 1856  
of at least thirty per cent of the electors thereof, to be 1857  
determined by the number voting at the last regular municipal 1858  
election and by an affirmative vote of a majority of the 1859  
electors at a general election or a special election held on a 1860  
day on which a primary election may be held, which shall be 1861  
provided for by the legislative authority or, in the 1862  
alternative, at a general or such a special election as provided 1863  
for by the board of elections under division (B) (1) of this 1864  
section. The election shall be conducted, canvassed, and the 1865  
result certified and made known as at regular municipal 1866  
elections. If the result of the election is in favor of the 1867  
surrender, the village clerk or, in the alternative, the board 1868  
of elections shall certify the result to the secretary of state, 1869  
the auditor of state, and the county recorder, who shall record 1870  
it in their respective offices. The corporate powers of the 1871  
village shall cease upon the recording of the certified election 1872  
results in the county recorder's office. 1873

(B) (1) If the legislative authority of a village fails to 1874  
act upon the petition within thirty days after receipt of the 1875  
petition, the electors may present the petition to the board of 1876  
elections to determine the validity and sufficiency of the 1877  
signatures. The petition shall be governed by the rules of 1878  
section 3501.38 of the Revised Code. The petition shall be filed 1879  
with the board of elections of the county in which the largest 1880  
portion of the population of the village resides. If the 1881  
petition is sufficient, the board of elections shall submit the 1882  
question "Shall the village of ..... surrender its 1883  
corporate powers?" for the approval or rejection of the electors 1884

of the village at the next general election, or the next special 1885  
election held on a day on which a primary election,~~in any year~~ 1886  
may be held, occurring after the period ending ninety days after 1887  
the filing of the petition with the board. If the result of the 1888  
election is in favor of the surrender, the board of elections 1889  
shall certify the results to the secretary of state, the auditor 1890  
of state, and the county recorder, who shall record it in their 1891  
respective offices. The corporate powers of the village shall 1892  
cease upon the recording of the certified election results in 1893  
the county recorder's office. 1894

(2) In addition to filing the petition with the board of 1895  
elections as provided in division (B)(1) of this section, a copy 1896  
of the petition shall be filed with the board of township 1897  
trustees of each township affected by the surrender. 1898

(C) The auditor of state shall assist in facilitating a 1899  
timely and systematic manner for complying with the requirements 1900  
of section 703.21 of the Revised Code. 1901

**Sec. 707.30.** (A) The petition required by section 707.29 1902  
of the Revised Code shall be signed by twenty per cent of the 1903  
electors in the territory, as determined by the total number of 1904  
votes cast within that territory for the office of governor at 1905  
the preceding general election for that office, and filed with 1906  
the board of county commissioners requesting that the question 1907  
of incorporating territory as a city be placed on the ballot at 1908  
a general election or a special election held on a day on which 1909  
a primary election may be held. The petition shall contain or 1910  
have attached to it all of the following: 1911

(1) A full description and an accurate map of the 1912  
territory within the proposed municipal corporation; 1913



(2) A statement signed by the county auditor as to the total assessed valuation of the area proposed for incorporation; 1914  
1915

(3) A statement showing that the territory meets all the criteria for incorporation of a city listed in division (A) of section 707.29 of the Revised Code; 1916  
1917  
1918

(4) A statement by the secretary of state that the name proposed in the petition is not being used by any other municipal corporation in the state; 1919  
1920  
1921

(5) The name of a person to act as agent for the petitioners. 1922  
1923

(B) Upon filing the petition, the agent for the petitioners shall cause notice of the filing for incorporation, containing the substance of the petition and the date of filing, to be published in a newspaper of general circulation in the county, for a period of three consecutive weeks. Any interested person or any municipal corporation through a representative may appear in support of or against the information contained in the incorporation petition at any session of the board before the board makes its determination and informs the board of elections of its determination under division (D) of this section. 1924  
1925  
1926  
1927  
1928  
1929  
1930  
1931  
1932  
1933

(C) The petition required by section 707.29 of the Revised Code may be presented to the board of county commissioners at any session of the board, after which the board shall make it available for inspection by any interested person. 1934  
1935  
1936  
1937

Upon the filing of the petition with the board of county commissioners, the board shall inform the board of elections and transfer to it a copy of the petition and any other relevant information available so that the board of elections may determine the sufficiency of the signatures on the petition. The 1938  
1939  
1940  
1941  
1942

petition shall be in conformity with the requirements of section 1943  
3501.38 of the Revised Code. The board of elections shall make 1944  
its determination and report its conclusions regarding the 1945  
sufficiency of the signatures to the board of county 1946  
commissioners within sixty days after the date the petition was 1947  
filed with the board of county commissioners. 1948

The board of county commissioners may refer the 1949  
description and the map or plat of the territory sought to be 1950  
incorporated to the county engineer for a report upon their 1951  
accuracy. When these items are so referred to ~~him~~ the engineer, 1952  
the engineer shall, during the ninety-day period following the 1953  
filing of the petition, report in writing to the board upon ~~his~~ 1954  
the engineer's findings. ~~His~~ The engineer's report is not 1955  
conclusive upon the board. Failure of the engineer to make a 1956  
report does not affect the jurisdiction or duty of the board to 1957  
proceed. 1958

(D) The board of county commissioners shall, within ninety 1959  
days after the petition is filed, determine whether the 1960  
territory named in the petition fulfills all of the requirements 1961  
listed in divisions (A) (1) to (5) of this section and whether 1962  
notice has been published as required by division (B) of this 1963  
section, and shall so inform the board of elections. If the 1964  
board of county commissioners determines that the territory 1965  
meets all of these requirements, and if the board of elections 1966  
determines that the signatures on the petitions are sufficient, 1967  
the board of elections shall ~~schedule a special election. Every~~ 1968  
make the necessary arrangements for the submission of such 1969  
question to every elector residing in the territory sought to be 1970  
incorporated under the petition. The form of the ballots cast at 1971  
such an election shall be ~~permitted to vote on the following~~ 1972  
~~question, which shall be placed on the ballot as follows:~~ 1973

"Shall the area known as ..... (insert a brief description of the area sought to be incorporated) be incorporated into a new city to be known as ..... (insert the name of the proposed new city)?

For incorporation
Against incorporation

"

If a majority of the voters voting in the ~~special~~ election votes in favor of incorporation, the board of elections shall certify this result to the board of county commissioners. The incorporation of the territory as a city shall proceed as provided for municipal corporations in sections 707.08, 707.09, 707.21 to 707.24, 707.27, and 707.28 of the Revised Code.

If a majority of the voters voting in the ~~special~~ election votes against incorporation, the board of elections shall certify this result to the board of county commissioners, incorporation proceedings shall cease, and no further petitions shall be filed proposing the same incorporation for at least three years after the date of that election.

(E) The ~~entire cost~~ costs of a ~~special~~ an election held pursuant to this section that are payable by a subdivision under division (D) of section 3501.17 of the Revised Code shall be charged, if the results of the election are in favor of incorporation, to the newly formed municipal corporation, and if the results of the election are against incorporation, to the township or townships from which territory was proposed for incorporation in the same proportion as the amount of territory in each township was to the total area proposed for

incorporation. 2003

(F) If the territory sought to be incorporated does 2004  
incorporate and if the territory includes any real property 2005  
owned by an existing municipal corporation, such real property 2006  
shall be exempt from zoning regulations of the new municipal 2007  
corporation so long as it is used for public purposes by the 2008  
municipal corporation that owns it. 2009

Public service contracts entered into by the township 2010  
prior to the incorporation shall be renegotiated within six 2011  
months after the effective date of incorporation. 2012

**Sec. 715.38.** The legislative authority of a municipal 2013  
corporation which, for any reason, is inaccessible from the 2014  
mainland at some time of the year, may provide for the 2015  
maintenance of a physician when, in the opinion of a majority of 2016  
the members of the legislative authority, it is necessary for 2017  
the preservation of the public health and welfare. 2018

An additional tax may be levied upon all the taxable 2019  
property in the municipal corporation, in such amount as the 2020  
legislative authority determines, to provide for such 2021  
maintenance. The question of levying such tax, and the amount 2022  
thereof, shall be separately submitted to the qualified electors 2023  
of the municipal corporation at a general election or a special 2024  
election held on a day on which a primary election may be held. 2025  
Twenty days' notice thereof shall be previously given by posting 2026  
in at least three public places in the municipal corporation. 2027  
Such notice shall state specifically the amount to be raised and 2028  
the purpose thereof. If a majority of all votes cast at such 2029  
election upon the proposition are in favor thereof, the tax 2030  
provided for shall be authorized. 2031

Upon authorization of the tax levy as provided by this 2032  
section, the legislative authority may issue notes in 2033  
anticipation of such revenues, to mature in not more than two 2034  
years from the date of issue, and to bear interest at not more 2035  
than four per cent per annum. 2036

**Sec. 715.691.** (A) As used in this section: 2037

(1) "Contracting party" means a municipal corporation that 2038  
has entered into a joint economic development zone contract or 2039  
any party succeeding to the municipal corporation, or a township 2040  
that entered into a joint economic development zone contract 2041  
with a municipal corporation. 2042

(2) "Zone" means a joint economic development zone 2043  
designated under this section. 2044

(3) "Substantial amendment" means an amendment to a joint 2045  
economic development zone contract that increases the rate of 2046  
municipal income tax that may be imposed within the zone, 2047  
changes the purposes for which municipal income tax revenue 2048  
derived from the zone may be used, or adds new territory to the 2049  
zone. 2050

(B) This section provides procedures and requirements for 2051  
creating and operating a joint economic development zone. This 2052  
section applies only if one of the contracting parties to the 2053  
zone does not levy a municipal income tax under Chapter 718. of 2054  
the Revised Code. 2055

At any time before January 1, 2015, two or more municipal 2056  
corporations or one or more townships and one or more municipal 2057  
corporations may enter into a contract whereby they agree to 2058  
share in the costs of improvements for an area or areas located 2059  
in one or more of the contracting parties that they designate as 2060

a joint economic development zone for the purpose of 2061  
facilitating new or expanded growth for commercial or economic 2062  
development in the state. The contract and zone shall meet the 2063  
requirements of divisions (B) to (J) of this section. 2064

(C) The contract shall set forth each contracting party's 2065  
contribution to the joint economic development zone. The 2066  
contributions may be in any form that the contracting parties 2067  
agree to, and may include, but are not limited to, the provision 2068  
of services, money, or equipment. The contract may be amended, 2069  
renewed, or terminated with the consent of the contracting 2070  
parties, subject to division (K) of this section. The contract 2071  
shall continue in existence throughout the term it specifies and 2072  
shall be binding on the contracting parties and on any entities 2073  
succeeding to the contracting parties. If the contract is 2074  
approved by the electors of any contracting party under division 2075  
(F) of this section or substantially amended after the effective 2076  
date of H.B. 289 of the 130th general assembly, June 5, 2014, 2077  
the contracting parties shall include within the contract or the 2078  
amendment to the contract an economic development plan for the 2079  
zone, a schedule for the implementation or provision of any new, 2080  
expanded, or additional services, facilities, or improvements 2081  
within the zone or in the area surrounding the zone, and any 2082  
provisions necessary for the contracting parties to create a 2083  
joint economic development review council in compliance with 2084  
section 715.692 of the Revised Code. 2085

(D) Before the legislative authority of any of the 2086  
contracting parties enacts an ordinance or resolution approving 2087  
a contract to designate a joint economic development zone, the 2088  
legislative authority of each of the contracting parties shall 2089  
hold a public hearing concerning the contract and zone. Each 2090  
legislative authority shall provide at least thirty days' public 2091

notice of the time and place of the public hearing in a 2092  
newspaper of general circulation in the municipal corporation or 2093  
township. During the thirty-day period prior to the public 2094  
hearing, all of the following documents shall be available for 2095  
public inspection in the office of the clerk of the legislative 2096  
authority of a municipal corporation that is a contracting party 2097  
and in the office of the fiscal officer of a township that is a 2098  
contracting party: 2099

(1) A copy of the contract designating the zone; 2100

(2) A description of the area or areas to be included in 2101  
the zone, including a map in sufficient detail to denote the 2102  
specific boundaries of the area or areas; 2103

(3) An economic development plan for the zone that 2104  
includes a schedule for the provision of any new, expanded, or 2105  
additional services, facilities, or improvements. 2106

A public hearing held under division (D) of this section 2107  
shall allow for public comment and recommendations on the 2108  
contract and zone. The contracting parties may include in the 2109  
contract any of those recommendations prior to approval of the 2110  
contract. 2111

(E) After the public hearings required under division (D) 2112  
of this section have been held and the economic development plan 2113  
has been approved under division (D) of section 715.692 of the 2114  
Revised Code, and before January 1, 2015, each contracting party 2115  
may enact an ordinance or resolution approving the contract to 2116  
designate a joint economic development zone. After each 2117  
contracting party has enacted an ordinance or resolution, the 2118  
clerk of the legislative authority of a municipal corporation 2119  
that is a contracting party and the fiscal officer of a township 2120

that is a contracting party shall file with the board of 2121  
elections of each county within which a contracting party is 2122  
located a copy of the ordinance or resolution approving the 2123  
contract and shall direct the board of elections to submit the 2124  
ordinance or resolution to the electors of the contracting party 2125  
on the day of the next general, primary, or special election 2126  
occurring at least ninety days after the ordinance or resolution 2127  
is filed with the board of elections. If any of the contracting 2128  
parties is a township, however, then only the township or 2129  
townships shall submit the resolution to the electors. The board 2130  
of elections shall not submit an ordinance or resolution filed 2131  
under this division to the electors at any election occurring on 2132  
or after January 1, 2015. 2133

(F) (1) If a vote is required to approve a municipal 2134  
corporation as a contracting party to a joint economic 2135  
development zone under this section, the ballot shall be in the 2136  
following form: 2137

"Shall the ordinance of the legislative authority of the 2138  
(city or village) of (name of contracting party) approving the 2139  
contract with (name of each other contracting party) for the 2140  
designation of a joint economic development zone be approved? 2141

FOR THE ORDINANCE AND CONTRACT
AGAINST THE ORDINANCE AND CONTRACT

2142  
2143  
2144  
"

(2) If a vote is required to approve a township as a 2146  
contracting party to a joint economic development zone under 2147  
this section, the ballot shall be in the following form: 2148

"Shall the resolution of the board of township trustees of 2149



the township of (name of contracting party) approving the 2150  
contract with (name of each other contracting party) for the 2151  
designation of a joint economic development zone be approved? 2152

FOR THE RESOLUTION AND CONTRACT
AGAINST THE RESOLUTION AND CONTRACT

2153  
2154  
2155

" 2156

If a majority of the electors of each contracting party 2157  
voting on the issue vote for the ordinance or resolution and 2158  
contract, the ordinance or resolution shall become effective 2159  
immediately and the contract shall go into effect immediately or 2160  
in accordance with its terms. 2161

(G) (1) A board of directors shall govern each joint 2162  
economic development zone created under this section. The 2163  
members of the board shall be appointed as provided in the 2164  
contract. Each of the contracting parties shall appoint three 2165  
members to the board. Terms for each member shall be for two 2166  
years, each term ending on the same day of the month of the year 2167  
as did the term that it succeeds. A member may be reappointed to 2168  
the board. 2169

(2) Membership on the board is not the holding of a public 2170  
office or employment within the meaning of any section of the 2171  
Revised Code or any charter provision prohibiting the holding of 2172  
other public office or employment. Membership on the board is 2173  
not a direct or indirect interest in a contract or expenditure 2174  
of money by a municipal corporation, township, county, or other 2175  
political subdivision with which a member may be affiliated. 2176  
Notwithstanding any provision of law or a charter to the 2177  
contrary, no member of the board shall forfeit or be 2178

disqualified from holding any public office or employment by 2179  
reason of membership on the board. 2180

(3) The board is a public body for the purposes of section 2181  
121.22 of the Revised Code. Chapter 2744. of the Revised Code 2182  
applies to the board and the zone. 2183

(H) The contract may grant to the board of directors 2184  
appointed under division (G) of this section the power to adopt 2185  
a resolution to levy an income tax within the zone. The income 2186  
tax shall be used for the purposes of the zone and for the 2187  
purposes of the contracting parties pursuant to the contract. 2188  
Not less than fifty per cent of the revenue from the tax shall 2189  
be used solely to provide the new, expanded, or additional 2190  
services, facilities, or improvements specified in the economic 2191  
development plan until all such services, facilities, or 2192  
improvements have been completed as specified in that plan. The 2193  
income tax may be levied in the zone based on income earned by 2194  
persons working within the zone and on the net profits of 2195  
businesses located in the zone. The income tax is subject to 2196  
Chapter 718. of the Revised Code, except that a vote shall be 2197  
required by the electors residing in the zone to approve the 2198  
rate of income tax unless a majority of the electors residing 2199  
within the zone, as determined by the total number of votes cast 2200  
in the zone for the office of governor at the most recent 2201  
general election for that office, submit a petition to the board 2202  
requesting that the election provided for in division (H) (1) of 2203  
this section not be held. If no electors reside within the zone, 2204  
then division (H) (3) of this section applies. The rate of the 2205  
income tax shall be no higher than the highest rate being levied 2206  
by a municipal corporation that is a party to the contract. 2207

(1) The board of directors may levy an income tax at a 2208

rate that is not higher than the highest rate being levied by a 2209  
municipal corporation that is a party to the contract, provided 2210  
that the rate of the income tax is first submitted to and 2211  
approved by the electors of the zone at the ~~succeeding regular~~ 2212  
next general election or special election held on a day on which 2213  
a primary election, or a special election called by the board 2214  
may be held, occurring subsequent to ninety days after a 2215  
certified copy of the resolution levying the income tax and 2216  
calling for the election is filed with the board of elections. 2217  
If the voters approve the levy of the income tax, the income tax 2218  
shall be in force for the full period of the contract 2219  
establishing the zone. No election shall be held under this 2220  
section if a majority of the electors residing within the zone, 2221  
determined as specified in division (H) of this section, submit 2222  
a petition to that effect to the board of directors. Any 2223  
increase in the rate of an income tax by the board of directors 2224  
shall be approved by a vote of the electors of the zone and 2225  
shall be in force for the remaining period of the contract 2226  
establishing the zone. 2227

(2) Whenever a zone is located in the territory of more 2228  
than one contracting party, a majority vote of the electors in 2229  
each of the several portions of the territory of the contracting 2230  
parties constituting the zone approving the levy of the tax is 2231  
required before it may be imposed under division (H) of this 2232  
section. 2233

(3) If no electors reside in the zone, no election for the 2234  
approval or rejection of an income tax shall be held under this 2235  
section, provided that where no electors reside in the zone, the 2236  
rate of the income tax shall be no higher than the highest rate 2237  
being levied by a municipal corporation that is a party to the 2238  
contract. 2239

(4) The board of directors of a zone levying an income tax 2240  
shall enter into an agreement with one of the municipal 2241  
corporations that is a party to the contract to administer, 2242  
collect, and enforce the income tax on behalf of the zone. 2243

(5) The board of directors of a zone shall publish or post 2244  
public notice within the zone of any resolution adopted levying 2245  
an income tax in the same manner required of municipal 2246  
corporations under sections 731.21 and 731.25 of the Revised 2247  
Code. 2248

(I) (1) If for any reason a contracting party reverts to or 2249  
has its boundaries changed so that it is classified as a 2250  
township that is the entity succeeding to that contracting 2251  
party, the township is considered to be a municipal corporation 2252  
for the purposes of the contract for the full period of the 2253  
contract establishing the joint economic development zone, 2254  
except that if that contracting party is administering, 2255  
collecting, and enforcing the income tax on behalf of the 2256  
district as provided in division (H) (4) of this section, the 2257  
contract shall be amended to allow one of the other contracting 2258  
parties to administer, collect, and enforce that tax. 2259

(2) Notwithstanding any other section of the Revised Code, 2260  
if there is any change in the boundaries of a township so that a 2261  
municipal corporation once located within the township is no 2262  
longer so located, the township shall remain in existence even 2263  
though its remaining unincorporated area contains less than 2264  
twenty-two square miles, if the township has been or becomes a 2265  
party to a contract creating a joint economic development zone 2266  
under this section or the contract creating that joint economic 2267  
development zone under this section is terminated or repudiated 2268  
for any reason by any party or person. The township shall 2269

continue its existing status in all respects, including having 2270  
the same form of government and the same elected board of 2271  
trustees as its governing body. The township shall continue to 2272  
receive all of its tax levies and sources of income as a 2273  
township in accordance with any section of the Revised Code, 2274  
whether the levies and sources of income generate millage within 2275  
the ten-mill limitation or in excess of the ten-mill limitation. 2276  
The name of the township may be changed to the name of the 2277  
contracting party appearing in the contract creating a joint 2278  
economic development zone under this section, so long as the 2279  
name does not conflict with any other name in the state that has 2280  
been certified by the secretary of state. The township shall 2281  
have all of the powers set out in sections 715.79, 715.80, and 2282  
715.81 of the Revised Code. 2283

(J) If, after creating and operating a joint economic 2284  
development zone under this section, a contracting party that 2285  
did not levy a municipal income tax under Chapter 718. of the 2286  
Revised Code levies such a tax, the tax shall not apply to the 2287  
zone for the full period of the contract establishing the zone 2288  
if the board of directors of the zone has levied an income tax 2289  
as provided in division (H) of this section. 2290

(K) No substantial amendment may be made to any joint 2291  
economic development zone contract after December 31, 2014. 2292

**Sec. 715.70.** (A) This section and section 715.71 of the 2293  
Revised Code apply only to: 2294

(1) Municipal corporations and townships within a county 2295  
that has adopted a charter under Sections 3 and 4 of Article X, 2296  
Ohio Constitution; 2297

(2) Municipal corporations and townships that have created 2298

a joint economic development district comprised entirely of real property owned by a municipal corporation at the time the district was created under this section. The real property owned by the municipal corporation shall include an airport owned by the municipal corporation and located entirely beyond the municipal corporation's corporate boundary.

(3) Municipal corporations or townships that are part of or contiguous to a transportation improvement district created under Chapter 5540. of the Revised Code and that have created a joint economic development district under this section or section 715.71 of the Revised Code prior to November 15, 1995;

(4) Municipal corporations that have previously entered into a contract creating a joint economic development district pursuant to division (A) (2) of this section, even if the territory to be included in the district does not meet the requirements of that division.

(B) (1) One or more municipal corporations and one or more townships may enter into a contract approved by the legislative authority of each contracting party pursuant to which they create as a joint economic development district an area or areas for the purpose of facilitating economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people in the state and in the area of the contracting parties. A municipal corporation described in division (A) (4) of this section may enter into a contract with other municipal corporations and townships to create a new joint economic development district. In a district that includes a municipal corporation described in division (A) (4) of this section, the territory of each of the contracting parties shall be contiguous to the territory of at least one other contracting

party, or contiguous to the territory of a township or municipal 2329  
corporation that is contiguous to another contracting party, 2330  
even if the intervening township or municipal corporation is not 2331  
a contracting party. The area or areas of land to be included in 2332  
the district shall not include any parcel of land owned in fee 2333  
by a municipal corporation or a township or parcel of land that 2334  
is leased to a municipal corporation or a township, unless the 2335  
municipal corporation or township is a party to the contract or 2336  
unless the municipal corporation or township has given its 2337  
consent to have its parcel of land included in the district by 2338  
the adoption of a resolution. As used in this division, "parcel 2339  
of land" means any parcel of land owned by a municipal 2340  
corporation or a township for at least a six-month period within 2341  
a five-year period prior to the creation of a district, but 2342  
"parcel of land" does not include streets or public ways and 2343  
sewer, water, and other utility lines whether owned in fee or 2344  
otherwise. 2345

The district created shall be located within the territory 2346  
of one or more of the participating parties and may consist of 2347  
all or a portion of such territory. The boundaries of the 2348  
district shall be described in the contract or in an addendum to 2349  
the contract. 2350

(2) Prior to the public hearing to be held pursuant to 2351  
division (D)(2) of this section, the participating parties shall 2352  
give a copy of the proposed contract to each municipal 2353  
corporation located within one-quarter mile of the proposed 2354  
joint economic development district and not otherwise a party to 2355  
the contract, and afford the municipal corporation the 2356  
reasonable opportunity, for a period of thirty days following 2357  
receipt of the proposed contract, to make comments and 2358  
suggestions to the participating parties regarding elements 2359

contained in the proposed contract. 2360

(3) The district shall not exceed two thousand acres in 2361  
area. The territory of the district shall not completely 2362  
surround territory that is not included within the boundaries of 2363  
the district. 2364

(4) Sections 503.07 to 503.12 of the Revised Code do not 2365  
apply to territory included within a district created pursuant 2366  
to this section as long as the contract creating the district is 2367  
in effect, unless the legislative authority of each municipal 2368  
corporation and the board of township trustees of each township 2369  
included in the district consent, by ordinance or resolution, to 2370  
the application of those sections of the Revised Code. 2371

(5) Upon the execution of the contract creating the 2372  
district by the parties to the contract, a participating 2373  
municipal corporation or township included within the district 2374  
shall file a copy of the fully executed contract with the county 2375  
recorder of each county within which a party to the contract is 2376  
located, in the miscellaneous records of the county. No 2377  
annexation proceeding pursuant to Chapter 709. of the Revised 2378  
Code that proposes the annexation to, merger, or consolidation 2379  
with a municipal corporation of any unincorporated territory 2380  
within the district shall be commenced for a period of three 2381  
years after the contract is filed with the county recorder of 2382  
each county within which a party to the contract is located 2383  
unless each board of township trustees whose territory is 2384  
included, in whole or part, within the district and the 2385  
territory proposed to be annexed, merged, or consolidated adopts 2386  
a resolution consenting to the commencement of the proceeding 2387  
and a copy of the resolution is filed with the legislative 2388  
authority of each county within which a party to the contract is 2389



located or unless the contract is terminated during this period. 2390

The contract entered into between the municipal 2391  
corporations and townships pursuant to this section may provide 2392  
for the prohibition of any annexation by the participating 2393  
municipal corporations of any unincorporated territory within 2394  
the district beyond the three-year mandatory prohibition of any 2395  
annexation provided for in division (B) (5) of this section. 2396

(C) (1) After the legislative authority of a municipal 2397  
corporation and the board of township trustees have adopted an 2398  
ordinance and resolution approving a contract to create a joint 2399  
economic development district pursuant to this section, and 2400  
after a contract has been signed, the municipal corporations and 2401  
townships shall jointly file a petition with the legislative 2402  
authority of each county within which a party to the contract is 2403  
located. 2404

(a) The petition shall contain all of the following: 2405

(i) A statement that the area or areas of the district ~~is-~~ 2406  
are not greater than two thousand acres and is located within 2407  
the territory of one or more of the contracting parties; 2408

(ii) A brief summary of the services to be provided by 2409  
each party to the contract or a reference to the portion of the 2410  
contract describing those services; 2411

(iii) A description of the area or areas to be designated 2412  
as the district; 2413

(iv) The signature of a representative of each of the 2414  
contracting parties. 2415

(b) The following documents shall be filed with the 2416  
petition: 2417

(i) A signed copy of the contract, together with copies of district maps and plans related to or part of the contract; 2418  
2419

(ii) A certified copy of the ordinances and resolutions of the contracting parties approving the contract; 2420  
2421

(iii) A certificate from each of the contracting parties indicating that the public hearings required by division (D) (2) of this section have been held, the date of the hearings, and evidence of publication of the notice of the hearings; 2422  
2423  
2424  
2425

(iv) One or more signed statements of persons who are owners of property located in whole or in part within the area to be designated as the district, requesting that the property be included within the district, provided that those statements shall represent a majority of the persons owning property located in whole or in part within the district and persons owning a majority of the acreage located within the district. A signature may be withdrawn by the signer up to but not after the time of the public hearing required by division (D) (2) of this section. 2426  
2427  
2428  
2429  
2430  
2431  
2432  
2433  
2434  
2435

(2) The legislative authority of each county within which a party to the contract is located shall adopt a resolution approving the petition for the creation of the district if the petition and other documents have been filed in accordance with the requirements of division (C) (1) of this section. If the petition and other documents do not substantially meet the requirements of that division, the legislative authority of any county within which a party to the contract is located may adopt a resolution disapproving the petition for the creation of the district. The legislative authority of each county within which a party to the contract is located shall adopt a resolution approving or disapproving the petition within thirty days after 2436  
2437  
2438  
2439  
2440  
2441  
2442  
2443  
2444  
2445  
2446  
2447

the petition was filed. If the legislative authority of each 2448  
such county does not adopt the resolution within the thirty-day 2449  
period, the petition shall be deemed approved and the contract 2450  
shall go into effect immediately after that approval or at such 2451  
other time as the contract specifies. 2452

(D) (1) The contract creating the district shall set forth 2453  
or provide for the amount or nature of the contribution of each 2454  
municipal corporation and township to the development and 2455  
operation of the district and may provide for the sharing of the 2456  
costs of the operation of and improvements for the district. The 2457  
contributions may be in any form to which the contracting 2458  
municipal corporations and townships agree and may include but 2459  
are not limited to the provision of services, money, real or 2460  
personal property, facilities, or equipment. The contract may 2461  
provide for the contracting parties to share revenue from taxes 2462  
levied on property by one or more of the contracting parties if 2463  
those revenues may lawfully be applied to that purpose under the 2464  
legislation by which those taxes are levied. The contract shall 2465  
provide for new, expanded, or additional services, facilities, 2466  
or improvements, including expanded or additional capacity for 2467  
or other enhancement of existing services, facilities, or 2468  
improvements, provided that those services, facilities, or 2469  
improvements, or expanded or additional capacity for or 2470  
enhancement of existing services, facilities, or improvements, 2471  
required herein have been provided within the two-year period 2472  
prior to the execution of the contract. 2473

(2) Before the legislative authority of a municipal 2474  
corporation or a board of township trustees passes any ordinance 2475  
or resolution approving a contract to create a joint economic 2476  
development district pursuant to this section, the legislative 2477  
authority of the municipal corporation and the board of township 2478

trustees shall each hold a public hearing concerning the joint 2479  
economic development district contract and shall provide thirty 2480  
days' public notice of the time and place of the public hearing 2481  
in a newspaper of general circulation in the municipal 2482  
corporation and the township. The board of township trustees may 2483  
provide additional notice to township residents in accordance 2484  
with section 9.03 of the Revised Code, and any additional notice 2485  
shall include the public hearing announcement; a summary of the 2486  
terms of the contract; a statement that the entire text of the 2487  
contract and district maps and plans are on file for public 2488  
examination in the office of the township fiscal officer; and 2489  
information pertaining to any tax changes that will or may occur 2490  
as a result of the contract. 2491

During the thirty-day period prior to the public hearing, 2492  
a copy of the text of the contract together with copies of 2493  
district maps and plans related to or part of the contract shall 2494  
be on file, for public examination, in the offices of the clerk 2495  
of the legislative authority of the municipal corporation and of 2496  
the township fiscal officer. The public hearing provided for in 2497  
division (D)(2) of this section shall allow for public comment 2498  
and recommendations from the public on the proposed contract. 2499  
The contracting parties may include in the contract any of those 2500  
recommendations prior to the approval of the contract. 2501

(3) Any resolution of the board of township trustees that 2502  
approves a contract that creates a joint economic development 2503  
district pursuant to this section shall be subject to a 2504  
referendum of the electors of the township. When a referendum 2505  
petition, signed by ten per cent of the number of electors in 2506  
the township who voted for the office of governor at the most 2507  
recent general election for the office of governor, is presented 2508  
to the board of township trustees within thirty days after the 2509

board of township trustees adopted the resolution, ordering that 2510  
the resolution be submitted to the electors of the township for 2511  
their approval or rejection, the board of township trustees 2512  
shall, after ten days and not later than four p.m. of the 2513  
ninetieth day before the election, certify the text of the 2514  
resolution to the board of elections. The board of elections 2515  
shall submit the resolution to the electors of the township for 2516  
their approval or rejection at the next general, election or 2517  
special election held on a day on which a primary, or special- 2518  
election may be held, occurring subsequent to ninety days after 2519  
the certifying of the petition to the board of elections. 2520

(4) Upon the creation of a district under this section or 2521  
section 715.71 of the Revised Code, one of the contracting 2522  
parties shall file a copy of the following with the director of 2523  
development: 2524

(a) The petition and other documents described in division 2525  
(C)(1) of this section, if the district is created under this 2526  
section; 2527

(b) The documents described in division (D) of section 2528  
715.71 of the Revised Code, if the district is created under 2529  
this section. 2530

(E) The district created by the contract shall be governed 2531  
by a board of directors that shall be established by or pursuant 2532  
to the contract. The board is a public body for the purposes of 2533  
section 121.22 of the Revised Code. The provisions of Chapter 2534  
2744. of the Revised Code apply to the board and the district. 2535  
The members of the board shall be appointed as provided in the 2536  
contract from among the elected members of the legislative 2537  
authorities and the elected chief executive officers of the 2538  
contracting parties, provided that there shall be at least two 2539

members appointed from each of the contracting parties. 2540

(F) The contract shall enumerate the specific powers, 2541  
duties, and functions of the board of directors of a district, 2542  
and the contract shall provide for the determination of 2543  
procedures that are to govern the board of directors. The 2544  
contract may grant to the board the power to adopt a resolution 2545  
to levy an income tax within the district. The income tax shall 2546  
be used for the purposes of the district and for the purposes of 2547  
the contracting municipal corporations and townships pursuant to 2548  
the contract. The income tax may be levied in the district based 2549  
on income earned by persons working or residing within the 2550  
district and based on the net profits of businesses located in 2551  
the district. The income tax shall follow the provisions of 2552  
Chapter 718. of the Revised Code, except that a vote shall be 2553  
required by the electors residing in the district to approve the 2554  
rate of income tax. If no electors reside within the district, 2555  
then division (F) (4) of this section applies. The rate of the 2556  
income tax shall be no higher than the highest rate being levied 2557  
by a municipal corporation that is a party to the contract. 2558

(1) Within one hundred eighty days after the first meeting 2559  
of the board of directors, the board may levy an income tax, 2560  
provided that the rate of the income tax is first submitted to 2561  
and approved by the electors of the district at the ~~succeeding~~ 2562  
~~regular next general election or special election held on a day~~ 2563  
~~on which a primary election, or a special election called by the~~ 2564  
~~board may be held~~, occurring subsequent to ninety days after a 2565  
certified copy of the resolution levying the income tax and 2566  
calling for the election is filed with the board of elections. 2567  
If the voters approve the levy of the income tax, the income tax 2568  
shall be in force for the full period of the contract 2569  
establishing the district. Any increase in the rate of an income 2570

tax that was first levied within one hundred eighty days after 2571  
the first meeting of the board of directors shall be approved by 2572  
a vote of the electors of the district, shall be in force for 2573  
the remaining period of the contract establishing the district, 2574  
and shall not be subject to division (F) (2) of this section. 2575

(2) Any resolution of the board of directors levying an 2576  
income tax that is adopted subsequent to one hundred eighty days 2577  
after the first meeting of the board of directors shall be 2578  
subject to a referendum as provided in division (F) (2) of this 2579  
section. Any resolution of the board of directors levying an 2580  
income tax that is adopted subsequent to one hundred eighty days 2581  
after the first meeting of the board of directors shall be 2582  
subject to an initiative proceeding to amend or repeal the 2583  
resolution levying the income tax as provided in division (F) (2) 2584  
of this section. When a referendum petition, signed by ten per 2585  
cent of the number of electors in the district who voted for the 2586  
office of governor at the most recent general election for the 2587  
office of governor, is filed with the county auditor of each 2588  
county within which a party to the contract is located within 2589  
thirty days after the resolution is adopted by the board or when 2590  
an initiative petition, signed by ten per cent of the number of 2591  
electors in the district who voted for the office of governor at 2592  
the most recent general election for the office of governor, is 2593  
filed with the county auditor of each such county ordering that 2594  
a resolution to amend or repeal a prior resolution levying an 2595  
income tax be submitted to the electors within the district for 2596  
their approval or rejection, the county auditor of each such 2597  
county, after ten days and not later than four p.m. of the 2598  
ninetieth day before the election, shall certify the text of the 2599  
resolution to the board of elections of that county. The county 2600  
auditor of each such county shall retain the petition. The board 2601

of elections shall submit the resolution to such electors, for 2602  
their approval or rejection, at the next general, election or 2603  
special election held on a day on which a primary, or special- 2604  
election may be held, occurring subsequent to ninety days after 2605  
the certifying of such petition to the board of elections. 2606

(3) Whenever a district is located in the territory of 2607  
more than one contracting party, a majority vote of the 2608  
electors, if any, in each of the several portions of the 2609  
territory of the contracting parties constituting the district 2610  
approving the levy of the tax is required before it may be 2611  
imposed pursuant to this division. 2612

(4) If there are no electors residing in the district, no 2613  
election for the approval or rejection of an income tax shall be 2614  
held pursuant to this section, provided that where no electors 2615  
reside in the district, the maximum rate of the income tax that 2616  
may be levied shall not exceed one per cent. 2617

(5) The board of directors of a district levying an income 2618  
tax shall enter into an agreement with one of the municipal 2619  
corporations that is a party to the contract to administer, 2620  
collect, and enforce the income tax on behalf of the district. 2621  
The resolution levying the income tax shall provide the same 2622  
credits, if any, to residents of the district for income taxes 2623  
paid to other such districts or municipal corporations where the 2624  
residents work, as credits provided to residents of the 2625  
municipal corporation administering the income tax. 2626

(6) (a) The board shall publish or post public notice 2627  
within the district of any resolution adopted levying an income 2628  
tax in the same manner required of municipal corporations under 2629  
sections 731.21 and 731.25 of the Revised Code. 2630



(b) Except as otherwise specified by this division, any referendum or initiative proceeding within a district shall be conducted in the same manner as is required for such proceedings within a municipal corporation pursuant to sections 731.28 to 731.40 of the Revised Code.

(G) Membership on the board of directors does not constitute the holding of a public office or employment within the meaning of any section of the Revised Code or any charter provision prohibiting the holding of other public office or employment, and shall not constitute an interest, either direct or indirect, in a contract or expenditure of money by any municipal corporation, township, county, or other political subdivision with which the member may be connected. No member of a board of directors shall be disqualified from holding any public office or employment, nor shall such member forfeit or be disqualified from holding any such office or employment, by reason of the member's membership on the board of directors, notwithstanding any law or charter provision to the contrary.

(H) The powers and authorizations granted pursuant to this section or section 715.71 of the Revised Code are in addition to and not in derogation of all other powers granted to municipal corporations and townships pursuant to law. When exercising a power or performing a function or duty under a contract authorized pursuant to this section or section 715.71 of the Revised Code, a municipal corporation may exercise all of the powers of a municipal corporation, and may perform all the functions and duties of a municipal corporation, within the district, pursuant to and to the extent consistent with the contract. When exercising a power or performing a function or duty under a contract authorized pursuant to this section or section 715.71 of the Revised Code, a township may exercise all

of the powers of a township, and may perform all the functions 2662  
and duties of a township, within the district, pursuant to and 2663  
to the extent consistent with the contract. The district board 2664  
of directors has no powers except those specifically set forth 2665  
in the contract as agreed to by the participating parties. No 2666  
political subdivision shall authorize or grant any tax exemption 2667  
pursuant to Chapter 1728. or section 3735.67, 5709.62, 5709.63, 2668  
or 5709.632 of the Revised Code on any property located within 2669  
the district without the consent of the contracting parties. The 2670  
prohibition for any tax exemption pursuant to this division 2671  
shall not apply to any exemption filed, pending, or approved, or 2672  
for which an agreement has been entered into, before the 2673  
effective date of the contract entered into by the parties. 2674

(I) Municipal corporations and townships may enter into 2675  
binding agreements pursuant to a contract authorized under this 2676  
section or section 715.71 of the Revised Code with respect to 2677  
the substance and administration of zoning and other land use 2678  
regulations, building codes, public permanent improvements, and 2679  
other regulatory and proprietary matters that are determined, 2680  
pursuant to the contract, to be for a public purpose and to be 2681  
desirable with respect to the operation of the district or to 2682  
facilitate new or expanded economic development in the state or 2683  
the district, provided that no contract shall exempt the 2684  
territory within the district from the procedures and processes 2685  
of land use regulation applicable pursuant to municipal 2686  
corporation, township, and county regulations, including but not 2687  
limited to procedures and processes concerning zoning. 2688

(J) A contract creating a joint economic development 2689  
district under this section or section 715.71 of the Revised 2690  
Code may designate property as a community entertainment 2691  
district or may be amended to designate property as a community 2692

entertainment district as prescribed in division (D) of section 2693  
4301.80 of the Revised Code. A joint economic development 2694  
district contract or amendment designating a community 2695  
entertainment district shall include all information and 2696  
documentation described in divisions (B) (1) through (6) of 2697  
section 4301.80 of the Revised Code. The public notice required 2698  
under division (D) (2) of this section and division (C) of 2699  
section 715.71 of the Revised Code shall specify that the 2700  
contract designates a community entertainment district and 2701  
describe the location of that district. Except as provided in 2702  
division (F) of section 4301.80 of the Revised Code, an area 2703  
designated as a community entertainment district under a joint 2704  
economic development district contract shall not lose its 2705  
designation even if the contract is canceled or terminated. 2706

(K) A contract entered into pursuant to this section or 2707  
section 715.71 of the Revised Code may be amended and it may be 2708  
renewed, canceled, or terminated as provided in or pursuant to 2709  
the contract. The contract may be amended to add property owned 2710  
by one of the contracting parties to the district, or may be 2711  
amended to delete property from the district whether or not one 2712  
of the contracting parties owns the deleted property. The 2713  
contract shall continue in existence throughout its term and 2714  
shall be binding on the contracting parties and on any entities 2715  
succeeding to such parties, whether by annexation, merger, or 2716  
otherwise. The income tax levied by the board pursuant to this 2717  
section or section 715.71 of the Revised Code shall apply in the 2718  
entire district throughout the term of the contract, 2719  
notwithstanding that all or a portion of the district becomes 2720  
subject to annexation, merger, or incorporation. No township or 2721  
municipal corporation is divested of its rights or obligations 2722  
under the contract because of annexation, merger, or succession 2723

of interests. 2724

(L) After the creation of a joint economic development 2725  
district described in division (A)(2) of this section, a 2726  
municipal corporation that is a contracting party may cease to 2727  
own property included in the district, but such property shall 2728  
continue to be included in the district and subject to the terms 2729  
of the contract. 2730

**Sec. 715.71.** (A) This section provides alternative 2731  
procedures and requirements to those set forth in section 715.70 2732  
of the Revised Code for creating and operating a joint economic 2733  
development district. Divisions (B), (C), (D)(1) to (3), and (F) 2734  
of section 715.70 of the Revised Code do not apply to a joint 2735  
economic development district established under this section. 2736  
However, divisions (A), (D)(4), (E), (G), (H), (I), (J), (K), 2737  
and (L) of section 715.70 of the Revised Code do apply to a 2738  
district established under this section. 2739

(B) One or more municipal corporations and one or more 2740  
townships may enter into a contract approved by the legislative 2741  
authority of each contracting party pursuant to which they 2742  
create as a joint economic development district one or more 2743  
areas for the purpose of facilitating economic development to 2744  
create or preserve jobs and employment opportunities and to 2745  
improve the economic welfare of the people in this state and in 2746  
the area of the contracting parties. The district created shall 2747  
be located within the territory of one or more of the 2748  
contracting parties and may consist of all or a portion of that 2749  
territory. The boundaries of the district shall be described in 2750  
the contract or in an addendum to the contract. The area or 2751  
areas of land to be included in the district shall not include 2752  
any parcel of land owned in fee by or leased to a municipal 2753

corporation or township, unless the municipal corporation or 2754  
township is a party to the contract or has given its consent to 2755  
have its parcel of land included in the district by the adoption 2756  
of a resolution. As used in this division, "parcel of land" has 2757  
the same meaning as in division (B) of section 715.70 of the 2758  
Revised Code. 2759

(C) Before the legislative authority of a municipal 2760  
corporation or a board of township trustees adopts an ordinance 2761  
or resolution approving a contract to create a joint economic 2762  
development district under this section, it shall hold a public 2763  
hearing concerning the joint economic development district 2764  
contract and shall provide thirty days' public notice of the 2765  
time and place of the public hearing in a newspaper of general 2766  
circulation in the municipal corporation and the township. Each 2767  
municipal corporation and township that is a party to the 2768  
contract shall hold a public hearing. During the thirty-day 2769  
period prior to a public hearing, a copy of the text of the 2770  
contract together with copies of district maps and plans related 2771  
to or part of the contract shall be on file, for public 2772  
examination, in the offices of the clerk of the legislative 2773  
authority of the municipal corporation and of the township 2774  
fiscal officer. The public hearings provided for in this 2775  
division shall allow for public comment and recommendations on 2776  
the proposed contract. The participating parties may include in 2777  
the contract any of those recommendations prior to approval of 2778  
the contract. 2779

(D) After the legislative authority of a municipal 2780  
corporation and the board of township trustees have adopted an 2781  
ordinance and resolution approving a contract to create a joint 2782  
economic development district, the municipal corporation and the 2783  
township jointly shall file with the legislative authority of 2784

each county within which a party to the contract is located all 2785  
of the following: 2786

(1) A signed copy of the contract, together with copies of 2787  
district maps and plans related to or part of the contract; 2788

(2) Certified copies of the ordinances and resolutions of 2789  
the contracting parties relating to the district and the 2790  
contract; 2791

(3) A certificate of each of the contracting parties that 2792  
the public hearings provided for in division (C) of this section 2793  
have been held, the date of the hearings, and evidence of 2794  
publication of the notice of the hearings. 2795

(E) Within thirty days after the filing under division (D) 2796  
of this section, the legislative authority of each county within 2797  
which a party to the contract is located shall adopt a 2798  
resolution acknowledging the receipt of the required documents, 2799  
approving the creation of the joint economic development 2800  
district, and directing that the resolution of the board of 2801  
township trustees approving the contract be submitted to the 2802  
electors of the township for approval at the next succeeding 2803  
general, election or special election held on a day on which a 2804  
primary, or special election may be held. The legislative 2805  
authority of the county shall file with the board of elections 2806  
at least ninety days before the day of the election a copy of 2807  
the resolution of the board of township trustees approving the 2808  
contract. The resolution of the legislative authority of the 2809  
county also shall specify the date the election is to be held 2810  
and shall direct the board of elections to conduct the election 2811  
in the township. If the resolution of the legislative authority 2812  
of the county is not adopted within the thirty-day period after 2813  
the filing under division (D) of this section, the joint 2814

economic development district shall be deemed approved by the 2815  
county legislative authority, and the board of township trustees 2816  
shall file its resolution with the board of elections for 2817  
submission to the electors of the township for approval at the 2818  
next succeeding general, ~~primary,~~ election or special election 2819  
held on the day on which a primary election may be held. The 2820  
filing shall occur at least ninety days before the specified 2821  
date the election is to be held and shall direct the board of 2822  
elections to conduct the election in the township. 2823

The ballot shall be in the following form: 2824

"Shall the resolution of the board of township trustees 2825  
approving the contract with ..... (here insert name of 2826  
each municipal corporation and other township that is a party to 2827  
the contract) for the creation of a joint economic development 2828  
district be approved? 2829

FOR THE RESOLUTION AND CONTRACT
AGAINST THE RESOLUTION AND CONTRACT

" 2833

If a majority of the electors of the township voting on 2834  
the issue vote for the resolution and contract, the resolution 2835  
shall become effective immediately and the contract shall go 2836  
into effect immediately or in accordance with its terms. 2837

(F) The contract creating the district shall set forth or 2838  
provide for the amount or nature of the contribution of each 2839  
municipal corporation and township to the development and 2840  
operation of the district and may provide for the sharing of the 2841  
costs of the operation of and improvements for the district. The 2842  
contributions may be in any form to which the contracting 2843

municipal corporations and townships agree and may include but 2844  
are not limited to the provision of services, money, real or 2845  
personal property, facilities, or equipment. The contract may 2846  
provide for the contracting parties to share revenue from taxes 2847  
levied on property by one or more of the contracting parties if 2848  
those revenues may lawfully be applied to that purpose under the 2849  
legislation by which those taxes are levied. The contract shall 2850  
provide for new, expanded, or additional services, facilities, 2851  
or improvements, including expanded or additional capacity for 2852  
or other enhancement of existing services, facilities, or 2853  
improvements, provided that the existing services, facilities, 2854  
or improvements, or the expanded or additional capacity for or 2855  
enhancement of the existing services, facilities, or 2856  
improvements, have been provided within the two-year period 2857  
prior to the execution of the contract. 2858

(G) The contract shall enumerate the specific powers, 2859  
duties, and functions of the board of directors of the district 2860  
and shall provide for the determination of procedures that are 2861  
to govern the board of directors. The contract may grant to the 2862  
board the power to adopt a resolution to levy an income tax 2863  
within the district. The income tax shall be used for the 2864  
purposes of the district and for the purposes of the contracting 2865  
municipal corporations and townships pursuant to the contract. 2866  
The income tax may be levied in the district based on income 2867  
earned by persons working or residing within the district and 2868  
based on the net profits of businesses located in the district. 2869  
The income tax of the district shall follow the provisions of 2870  
Chapter 718. of the Revised Code, except that no vote shall be 2871  
required by the electors residing in the district. The rate of 2872  
the income tax shall be no higher than the highest rate being 2873  
levied by a municipal corporation that is a party to the 2874



contract. 2875

The board of directors of a district levying an income tax 2876  
shall enter into an agreement with one of the municipal 2877  
corporations that is a party to the contract to administer, 2878  
collect, and enforce the income tax on behalf of the district. 2879  
The resolution levying the income tax shall provide the same 2880  
credits, if any, to residents of the district for income taxes 2881  
paid to other districts or municipal corporations where the 2882  
residents work, as credits provided to residents of the 2883  
municipal corporation administering the income tax. 2884

(H) No annexation proceeding pursuant to Chapter 709. of 2885  
the Revised Code that proposes the annexation to or merger or 2886  
consolidation with a municipal corporation, except a municipal 2887  
corporation that is a party to the contract, of any 2888  
unincorporated territory within the district shall be commenced 2889  
for a period of three years after the contract is filed with the 2890  
legislative authority of each county within which a party to the 2891  
contract is located in accordance with division (D) of this 2892  
section unless each board of township trustees whose territory 2893  
is included, in whole or part, within the district and the 2894  
territory proposed to be annexed, merged, or consolidated adopts 2895  
a resolution consenting to the commencement of the proceeding 2896  
and a copy of the resolution is filed with the legislative 2897  
authority of each such county or unless the contract is 2898  
terminated during this three-year period. The contract entered 2899  
into between the municipal corporations and townships pursuant 2900  
to this section may provide for the prohibition of any 2901  
annexation by the participating municipal corporations of any 2902  
unincorporated territory within the district. 2903

**Sec. 715.72.** (A) As used in this section: 2904

(1) "Contracting parties" means one or more municipal corporations, one or more townships, and, under division (D) of this section, one or more counties that have entered into a contract under this section to create a joint economic development district.

(2) "District" means a joint economic development district created under this section.

(3) "Contract for utility services" means a contract under which a municipal corporation agrees to provide to a township or another municipal corporation water, sewer, electric, or other utility services necessary to the public health, safety, and welfare.

(4) "Business" means a sole proprietorship, a corporation for profit, a pass-through entity as defined in section 5733.04 of the Revised Code, the federal government, the state, the state's political subdivisions, a nonprofit organization, or a school district.

(5) "Owner" means a partner of a partnership, a member of a limited liability company, a majority shareholder of an S corporation, a person with a majority ownership interest in a pass-through entity, or any officer, employee, or agent with authority to make decisions legally binding upon a business.

(6) "Record owner" means the person or persons in whose name a parcel is listed on the tax list or exempt list compiled by the county auditor under section 319.28 or 5713.08 of the Revised Code.

(7) A business "operates within" a district if the net profits of the business or the income of employees of the business would be subject to an income tax levied within the

district. 2934

(8) An employee is "employed within" a district if any 2935  
portion of the employee's income would be subject to an income 2936  
tax levied within the district. 2937

(9) "Mixed-use development" means a real estate project 2938  
that tends to mitigate traffic and sprawl by integrating some 2939  
combination of retail, office, residential, hotel, recreation, 2940  
and other functions in a pedestrian-oriented environment that 2941  
maximizes the use of available space by allowing members of the 2942  
community to live, work, and play in one architecturally 2943  
expressive area with multiple amenities. 2944

(B) This section provides alternative procedures and 2945  
requirements to those set forth in sections 715.70 and 715.71 of 2946  
the Revised Code for creating and operating a joint economic 2947  
development district. This section applies to municipal 2948  
corporations and townships that are located in the same county 2949  
or in adjacent counties. 2950

(C) One or more municipal corporations, one or more 2951  
townships, and, under division (D) of this section, one or more 2952  
counties may enter into a contract pursuant to which they 2953  
designate one or more areas as a joint economic development 2954  
district for the purpose of facilitating economic development 2955  
and redevelopment, to create or preserve jobs and employment 2956  
opportunities, and to improve the economic welfare of the people 2957  
in this state and in the area of the contracting parties. 2958

(1) Except as otherwise provided in division (C) (2) of 2959  
this section, the territory of each of the contracting parties 2960  
shall be contiguous to the territory of at least one other 2961  
contracting party, or contiguous to the territory of a township, 2962

municipal corporation, or county that is contiguous to another 2963  
contracting party, even if the intervening township or municipal 2964  
corporation is not a contracting party. 2965

(2) Contracting parties that have entered into a contract 2966  
under section 715.70 or 715.71 of the Revised Code creating a 2967  
joint economic development district prior to November 15, 1995, 2968  
may enter into a contract under this section even if the 2969  
territory of each of the contracting parties is not contiguous 2970  
to the territory of at least one other contracting party, or 2971  
contiguous to the territory of a township or municipal 2972  
corporation that is contiguous to another contracting party as 2973  
otherwise required under division (C)(1) of this section. The 2974  
contract and district shall meet the requirements of this 2975  
section. 2976

(D) If, on or after December 30, 2008, but on or before 2977  
June 30, 2009, one or more municipal corporations and one or 2978  
more townships enter into a contract or amend an existing 2979  
contract under this section, one or more counties in which all 2980  
of those municipal corporations or townships are located also 2981  
may enter into the contract as a contracting party or parties. 2982

(E) (1) The area or areas to be included in a joint 2983  
economic development district shall meet all of the following 2984  
criteria: 2985

(a) The area or areas shall be located within the 2986  
territory of one or more of the contracting parties and may 2987  
consist of all of the territory of any or all of the contracting 2988  
parties. 2989

(b) No electors, except those residing in a mixed-use 2990  
development, shall reside within the area or areas on the 2991

effective date of the contract creating the district. 2992

(c) The area or areas shall not include any parcel of land 2993  
owned in fee by or leased to a municipal corporation or 2994  
township, unless the municipal corporation or township is a 2995  
contracting party or has given its consent to have the parcel of 2996  
land included in the district by the adoption of an ordinance or 2997  
resolution. 2998

(2) The contracting parties may designate excluded parcels 2999  
within the boundaries of the joint economic development 3000  
district. Excluded parcels are not part of the district and 3001  
persons employed or residing on such parcels shall not be 3002  
subject to any income tax imposed within the district under 3003  
division (F) (5) of this section. 3004

(F) (1) The contract creating a joint economic development 3005  
district shall provide for the amount or nature of the 3006  
contribution of each contracting party to the development and 3007  
operation of the district and may provide for the sharing of the 3008  
costs of the operation of and improvements for the district. The 3009  
contributions may be in any form to which the contracting 3010  
parties agree and may include, but are not limited to, the 3011  
provision of services, money, real or personal property, 3012  
facilities, or equipment. 3013

(2) The contract may provide for the contracting parties 3014  
to share revenue from taxes levied by one or more of the 3015  
contracting parties if those revenues may lawfully be applied to 3016  
that purpose under the legislation by which those taxes are 3017  
levied. 3018

(3) The contract shall include an economic development 3019  
plan for the district that consists of a schedule for the 3020

provision of new, expanded, or additional services, facilities, 3021  
or improvements. The contract may provide for expanded or 3022  
additional capacity for or other enhancement of existing 3023  
services, facilities, or improvements. 3024

(4) The contract shall enumerate the specific powers, 3025  
duties, and functions of the board of directors of the district 3026  
described under division (P) of this section and shall designate 3027  
procedures consistent with that division for appointing members 3028  
to the board. The contract shall enumerate rules to govern the 3029  
board in carrying out its business under this section. 3030

(5) (a) The contract may grant to the board the power to 3031  
adopt a resolution to levy an income tax within the entire 3032  
district or within portions of the district designated by the 3033  
contract. The income tax shall be used to carry out the economic 3034  
development plan for the district or the portion of the district 3035  
in which the tax is levied and for any other lawful purpose of 3036  
the contracting parties pursuant to the contract, including the 3037  
provision of utility services by one or more of the contracting 3038  
parties. 3039

(b) An income tax levied under this section shall be based 3040  
on both the income earned by persons employed or residing within 3041  
the district and the net profit of businesses operating within 3042  
the district. 3043

Except as provided in this section, the income tax levied 3044  
within the district is subject to Chapter 718. of the Revised 3045  
Code, except that no vote shall be required. The rate of the 3046  
income tax shall be no higher than the highest rate being levied 3047  
by a municipal corporation that is a contracting party. 3048

(c) If the board adopts a resolution to levy an income 3049

tax, it shall enter into an agreement with a municipal 3050  
corporation that is a contracting party to administer, collect, 3051  
and enforce the income tax on behalf of the district. 3052

(d) A resolution levying an income tax under this section 3053  
shall require the contracting parties to annually set aside a 3054  
percentage, to be stated in the resolution, of the amount of the 3055  
income tax collected for the long-term maintenance of the 3056  
district. 3057

(e) An income tax levied under this section shall apply in 3058  
the district or the portion of the district in which the 3059  
contract authorizes an income tax throughout the term of the 3060  
contract creating the district. The tax shall not apply to any 3061  
persons employed or residing on a parcel excluded from the 3062  
district under division (E) (2) of this section. 3063

(6) If there is unincorporated territory in the district, 3064  
the contract shall specify that restrictions on annexation 3065  
proceedings under division (R) of this section apply to such 3066  
unincorporated territory. The contract may prohibit proceedings 3067  
under Chapter 709. of the Revised Code proposing the annexation 3068  
to, merger of, or consolidation with a municipal corporation 3069  
that is a contracting party of any unincorporated territory 3070  
within a township that is a contracting party during the term of 3071  
the contract regardless of whether that territory is located 3072  
within the district. 3073

(7) The contract may designate property as a community 3074  
entertainment district, or may be amended to designate property 3075  
as a community entertainment district, as prescribed in division 3076  
(D) of section 4301.80 of the Revised Code. A contract or 3077  
amendment designating a community entertainment district shall 3078  
include all information and documentation described in divisions 3079

(B) (1) to (6) of section 4301.80 of the Revised Code. The public notice required under division (I) of this section shall specify that the contract designates a community entertainment district and describe the location of that district. Except as provided in division (F) of section 4301.80 of the Revised Code, an area designated as a community entertainment district under a joint economic development district contract shall not lose its designation even if the contract is canceled or terminated.

(G) The contract creating a joint economic development district shall continue in existence throughout its term and shall be binding on the contracting parties and on any parties succeeding to the contracting parties, whether by annexation, merger, or consolidation. Except as provided in division (H) of this section, the contract may be amended, renewed, or terminated with the approval of the contracting parties or any parties succeeding to the contracting parties. If the contract is amended to add or remove an area to or from an existing district, the amendment shall be adopted in the manner prescribed under division (L) of this section.

(H) If two or more contracting parties previously have entered into a separate contract for utility services, then amendment, renewal, or termination of the separate contract for utility services shall not constitute any part of the consideration for the contract creating a joint economic development district. A contract creating a joint economic development district shall be rebuttably presumed to violate this division if it is entered into within two years prior or five years subsequent to the amendment, renewal, or termination of a separate contract for utility services that two or more contracting parties previously have entered into. The presumption stated in this division may be rebutted by clear and



convincing evidence of both of the following: 3111

(1) That other substantial consideration existed to 3112  
support the contract creating a joint economic development 3113  
district; 3114

(2) That the contracting parties entered into the contract 3115  
creating a joint economic development district freely and 3116  
without duress or coercion related to the amendment, renewal, or 3117  
termination of the separate contract for utility services. 3118

A contract creating a joint economic development district 3119  
that violates this division is void and unenforceable. 3120

(I) (1) Before the legislative authority of any of the 3121  
contracting parties adopts an ordinance or resolution approving 3122  
a contract to create a district, the legislative authority of 3123  
each of the contracting parties shall hold a public hearing 3124  
concerning the contract and district. Each legislative authority 3125  
shall provide at least thirty days' public notice of the time 3126  
and place of the public hearing in a newspaper of general 3127  
circulation in the municipal corporation, township, or county, 3128  
as applicable. During the thirty-day period prior to the public 3129  
hearing and until the date that an ordinance or resolution is 3130  
adopted under division (K) of this section to approve the joint 3131  
economic development district contract, all of the following 3132  
documents shall be available for public inspection in the office 3133  
of the clerk of the legislative authority of a municipal 3134  
corporation and county that is a contracting party and in the 3135  
office of the fiscal officer of a township that is a contracting 3136  
party: 3137

(a) A copy of the contract creating the district, 3138  
including the economic development plan for the district and the 3139

schedule for the provision of new, expanded, or additional 3140  
services, facilities, or improvements described in division (F) 3141  
(3) of this section; 3142

(b) A description of the area or areas to be included in 3143  
the district, including a map in sufficient detail to denote the 3144  
specific boundaries of the area or areas and to indicate any 3145  
zoning restrictions applicable to the area or areas, and the 3146  
parcel number, provided for under section 319.28 of the Revised 3147  
Code, of any parcel located within the boundaries of the joint 3148  
economic development district and excluded from the district 3149  
under division (E) (2) of this section; 3150

(c) If the contract authorizes the board of directors of 3151  
the district to adopt a resolution to levy an income tax within 3152  
the district or within portions of the district, a schedule for 3153  
the collection of the tax. 3154

(2) A public hearing held under this division shall allow 3155  
for public comment and recommendations on the contract and 3156  
district. The contracting parties may include in the contract 3157  
any of those recommendations prior to approval of the contract. 3158

(J) Before any of the contracting parties approves a 3159  
contract under division (K) of this section, the contracting 3160  
parties shall circulate one or more petitions to record owners 3161  
of real property located within the proposed joint economic 3162  
development district and owners of businesses operating within 3163  
the proposed district. The petitions shall state that all of the 3164  
documents described in divisions (I) (1) (a) to (c) of this 3165  
section are available for public inspection in the office of the 3166  
clerk of the legislative authority of each municipal corporation 3167  
and county that is a contracting party or the office of the 3168  
fiscal officer of each township that is a contracting party. The 3169

petitions shall clearly indicate that, by signing the petition, 3170  
the record owner or owner consents to the proposed joint 3171  
economic development district. 3172

A contracting party may send written notice of the 3173  
petitions by certified mail with return receipt requested to the 3174  
last known mailing addresses of any or all of the record owners 3175  
of real property located within the proposed district or the 3176  
owners of businesses operating within the proposed district. The 3177  
contracting parties shall equally share the costs of complying 3178  
with this division. 3179

(K) (1) After the public hearings required under division 3180  
(I) of this section have been held and the petitions described 3181  
in division (J) of this section have been signed by the majority 3182  
of the record owners of real property located within the 3183  
proposed joint economic development district and by a majority 3184  
of the owners of businesses, if any, operating within the 3185  
proposed district, each contracting party may adopt an ordinance 3186  
or resolution approving the contract to create a joint economic 3187  
development district. Not later than ten days after all of the 3188  
contracting parties have adopted ordinances or resolutions 3189  
approving the district contract, each contracting party shall 3190  
give notice of the proposed district to all of the following: 3191

(a) Each record owner of real property to be included in 3192  
the district and in the territory of that contracting party who 3193  
did not sign the petitions described in division (J) of this 3194  
section; 3195

(b) An owner of each business operating within the 3196  
district and in the territory of that contracting party no owner 3197  
of which signed the petitions described in division (J) of this 3198  
section. 3199

(2) Such notices shall be given by certified mail and 3200  
shall specify that the property or business is located within an 3201  
area to be included in the district and that all of the 3202  
documents described in divisions (I) (1) (a) to (c) of this 3203  
section are available for public inspection in the office of the 3204  
clerk of the legislative authority of each municipal corporation 3205  
and county that is a contracting party or the office of the 3206  
fiscal officer of each township that is a contracting party. The 3207  
contracting parties shall equally share the costs of complying 3208  
with division (K) of this section. 3209

(L) (1) The contracting parties may amend the joint 3210  
economic development district contract to add any area that was 3211  
not originally included in the district if the area satisfies 3212  
the criteria prescribed under division (E) of this section. The 3213  
contracting parties may also amend the district contract to 3214  
remove any area originally included in the district or exclude 3215  
one or more parcels located within the district pursuant to 3216  
division (E) (2) of this section. 3217

(2) An amendment adding an area to a district, removing an 3218  
area from the district, or excluding one or more parcels from 3219  
the district may be approved only by a resolution or ordinance 3220  
adopted by each of the contracting parties. The contracting 3221  
parties shall conduct public hearings on the amendment and 3222  
provide notice in the manner required under division (I) of this 3223  
section for original contracts. The contracting parties shall 3224  
make available for public inspection a copy of the amendment, a 3225  
description of the area to be added, removed, or excluded to or 3226  
from the district, and a map of that area in sufficient detail 3227  
to denote the specific boundaries of the area and to indicate 3228  
any zoning restrictions applicable to the area. 3229

(3) Before adopting a resolution or ordinance approving 3230  
the addition of an area to the district, the contracting parties 3231  
shall circulate petitions to the record owners of real property 3232  
located within the proposed addition to the district and owners 3233  
of businesses operating within the proposed addition to the 3234  
district in the same manner required under division (J) of this 3235  
section for original contracts. The contracting parties may 3236  
notify such record owners of real property and owners of 3237  
businesses that the petitions are available for signing in the 3238  
same manner provided by that division. The contracting parties 3239  
shall equally share the costs of complying with this division. 3240

(4) The contracting parties to a joint economic 3241  
development district may vote to approve an amendment to the 3242  
district contract under this division after the public hearings 3243  
required under division (L) (2) of this section are completed 3244  
and, if the amendment adds an area or areas to the district, the 3245  
petitions required under division (L) (3) of this section have 3246  
been signed by the majority of record owners of real property 3247  
located within the area or areas added to the district and by a 3248  
majority of the owners of businesses, if any, operating within 3249  
the proposed addition to the district. 3250

(5) Not later than ten days after all of the contracting 3251  
parties have adopted ordinances or resolutions approving an 3252  
amendment adding one or more areas to the district, each 3253  
contracting party shall give notice of the addition to all of 3254  
the following: 3255

(a) Each record owner of real property to be included in 3256  
the addition to the district and in the territory of that 3257  
contracting party who did not sign the petitions described in 3258  
division (L) (3) of this section; 3259

(b) An owner of each business operating within the 3260  
addition to the district and in the territory of that 3261  
contracting party no owner of which signed the petitions 3262  
described in division (L) (3) of this section. 3263

The contracting parties shall equally share the costs of 3264  
complying with division (L) (5) of this section. 3265

(M) (1) A board of township trustees that is a party to a 3266  
contract creating a joint economic development district may 3267  
choose not to submit its resolution approving the contract to 3268  
the electors of the township if all of the following conditions 3269  
are satisfied: 3270

(a) The resolution has been approved by a unanimous vote 3271  
of the members of the board of township trustees or, if a county 3272  
is one of the contracting parties under division (D) of this 3273  
section, the resolution has been approved by a majority vote of 3274  
the members of the board of township trustees; 3275

(b) The contracting parties have circulated petitions as 3276  
required under division (J) of this section and obtained the 3277  
signatures required under division (L) of this section; 3278

(c) The territory to be included in the proposed district 3279  
is zoned in a manner appropriate to the function of the 3280  
district. 3281

(2) If the board of township trustees has not invoked its 3282  
authority under division (M) (1) of this section, the board, at 3283  
least ninety days before the date of the election, shall file 3284  
its resolution approving the district contract with the board of 3285  
elections for submission to the electors of the township for 3286  
approval at the next succeeding general, election or special 3287  
election held on a day on which a primary, ~~or special~~ election 3288

may be held. 3289

(3) Any contract creating a district in which a board of 3290  
township trustees is a party shall provide that the contract is 3291  
not effective before the thirty-first day after its approval, 3292  
including approval by the electors of the township if required 3293  
by this section. 3294

(4) If the board of township trustees invokes its 3295  
authority under division (M) (1) of this section and does not 3296  
submit the district contract to the electors for approval, the 3297  
resolution of the board of township trustees approving the 3298  
contract is subject to a referendum of the electors of the 3299  
township when requested through a petition. When signed by ten 3300  
per cent of the number of electors in the township who voted for 3301  
the office of governor at the most recent general election, a 3302  
referendum petition asking that the resolution be submitted to 3303  
the electors of the township may be presented to the board of 3304  
township trustees. Such a petition shall be presented within 3305  
thirty days after the board of township trustees adopts the 3306  
resolution approving the district contract. The board of 3307  
township trustees shall, not later than four p.m. of the tenth 3308  
day after receipt of the petition, certify the text of the 3309  
resolution to the board of elections. The board of elections 3310  
shall submit the resolution to the electors of the township for 3311  
their approval or rejection at the next general, election or 3312  
special election held on a day on which a primary, or special 3313  
election may be held, occurring at least ninety days after 3314  
certification of the resolution. 3315

(N) The ballot respecting a resolution to create a 3316  
district or a referendum of such a resolution shall be in the 3317  
following form: 3318

"Shall the resolution of the board of township trustees 3319  
approving the contract with ..... (here insert name of 3320  
every other contracting party) for the creation of a joint 3321  
economic development district be approved? 3322

FOR THE RESOLUTION AND CONTRACT 3323

AGAINST THE RESOLUTION AND CONTRACT" 3324

If a majority of the electors of the township voting on 3325  
the issue vote for the resolution and contract, the resolution 3326  
shall become effective immediately and the contract shall go 3327  
into effect on the thirty-first day after the election or 3328  
thereafter in accordance with terms of the contract. 3329

(O) Upon the creation of a district under this section, 3330  
one of the contracting parties shall file a copy of each of the 3331  
following documents with the director of development services: 3332

(1) All of the documents described in divisions (I) (1) (a) 3333  
to (c) of this section; 3334

(2) Certified copies of the ordinances and resolutions of 3335  
the contracting parties relating to the contract and district; 3336

(3) Documentation from each contracting party that the 3337  
public hearings required by division (I) of this section have 3338  
been held, the date of the hearings, and evidence that notice of 3339  
the hearings was published as required by that division; 3340

(4) A copy of the signed petitions required under 3341  
divisions (J) and (K) of this section. 3342

(P) A board of directors shall govern each district 3343  
created under this section. 3344

(1) If there are businesses operating and persons employed 3345



within the district, the board shall be composed of the 3346  
following members: 3347

(a) One member representing the municipal corporations 3348  
that are contracting parties; 3349

(b) One member representing the townships that are 3350  
contracting parties; 3351

(c) One member representing the owners of businesses 3352  
operating within the district; 3353

(d) One member representing the persons employed within 3354  
the district; 3355

(e) One member representing the counties that are 3356  
contracting parties, or, if no contracting party is a county, 3357  
one member selected by the members described in divisions (P) (1) 3358  
(a) to (d) of this section. 3359

The members of the board shall be appointed as provided in 3360  
the district contract. Of the members initially appointed to the 3361  
board, the member described in division (P) (1) (a) of this 3362  
section shall serve a term of one year; the member described in 3363  
division (P) (1) (b) of this section shall serve a term of two 3364  
years; the member described in division (P) (1) (c) of this 3365  
section shall serve a term of three years; and the members 3366  
described in divisions (P) (1) (d) and (e) of this section shall 3367  
serve terms of four years. Thereafter, terms for each member 3368  
shall be for four years, each term ending on the same day of the 3369  
same month of the year as did the term that it succeeds. A 3370  
member may be reappointed to the board, but no member shall 3371  
serve more than two consecutive terms on the board. 3372

The member described in division (P) (1) (e) of this section 3373  
shall serve as chairperson of the board described under division 3374

(P) (1) of this section. 3375

(2) If there are no businesses operating or persons 3376  
employed within the district, the board shall be composed of the 3377  
following members: 3378

(a) One member representing the municipal corporations 3379  
that are contracting parties; 3380

(b) One member representing the townships that are 3381  
contracting parties; 3382

(c) One member representing the counties that are 3383  
contracting parties, or if no contracting party is a county, one 3384  
member selected by the members described in divisions (P) (2) (a) 3385  
and (b) of this section. 3386

The members of the board shall be appointed as provided in 3387  
the district contract. Of the members initially appointed to the 3388  
board, the member described in division (P) (2) (a) of this 3389  
section shall serve a term of one year; the member described in 3390  
division (P) (2) (b) of this section shall serve a term of two 3391  
years; and the member described in division (P) (2) (c) of this 3392  
section shall serve a term of three years. Thereafter, terms for 3393  
each member shall be for four years, each term ending on the 3394  
same day of the same month of the year as did the term that it 3395  
succeeds. A member may be reappointed to the board, but no 3396  
member shall serve more than two consecutive terms on the board. 3397

The member described in division (P) (2) (c) of this section 3398  
shall serve as chairperson of a board described under division 3399  
(P) (2) of this section. 3400

(3) A board described under division (P) (1) or (2) of this 3401  
section has no powers except as described in this section and in 3402  
the contract creating the district. 3403

(4) Membership on the board of directors of a joint economic development district created under this section is not the holding of a public office or employment within the meaning of any section of the Revised Code prohibiting the holding of other public office or employment. Membership on such a board is not a direct or indirect interest in a contract or expenditure of money by a municipal corporation, township, county, or other political subdivision with which a member may be affiliated. Notwithstanding any provision of law to the contrary, no member of a board of directors of a joint economic development district shall forfeit or be disqualified from holding any public office or employment by reason of membership on the board.

(5) The board of directors of a joint economic development district is a public body for the purposes of section 121.22 of the Revised Code. Chapter 2744. of the Revised Code applies to such a board and the district.

(Q) (1) On or before the date occurring six months after the effective date of the district contract, an owner of a business operating within the district may, on behalf of the business and its employees, file a complaint with the court of common pleas of the county in which the majority of the territory of the district is located requesting exemption from any income tax imposed by the board of directors of the district under division (F) (5) of this section if all of the following apply:

(a) The business operated within an unincorporated area of the district before the effective date of the district contract;

(b) No owner of the business signed a petition described in division (J) of this section;

(c) Neither the business nor its employees has derived or 3433  
will derive any material benefit from the new, expanded, or 3434  
additional services, facilities, or improvements described in 3435  
the economic development plan for the district, or the material 3436  
benefit that has, or will be, derived is negligible in 3437  
comparison to the income tax revenue generated from the net 3438  
profits of the business and the income of employees of the 3439  
business. 3440

The legislative authority of each contracting party shall 3441  
be made a party to the proceedings and the business owner filing 3442  
the complaint shall serve notice of the complaint by certified 3443  
mail to each such contracting party. The court shall not accept 3444  
any complaint filed more than six months after the effective 3445  
date of the district contract. 3446

(2) Any or all of the contracting parties may submit a 3447  
written answer to the complaint submitted under division (Q) (1) 3448  
of this section to the court within thirty days after notice of 3449  
the complaint was served upon them. Such a contracting party 3450  
shall submit to the court, along with the answer, documentation 3451  
sufficient to prove that the contracting party sent copies of 3452  
the answer to the owner of the business who filed the complaint. 3453

(3) The court shall review each complaint submitted by a 3454  
business owner under division (Q) (1) of this section and each 3455  
answer submitted by a contracting party under division (Q) (2) of 3456  
this section. The court may make a determination on the record 3457  
and the evidence thus submitted, or it may conduct a hearing and 3458  
request the presence of the business owner and the contracting 3459  
parties to present evidence relevant to the complaint. The court 3460  
shall make a determination on the complaint not sooner than 3461  
thirty days but not later than sixty days after the complaint is 3462

filed by the business owner. The court may make a determination 3463  
more than sixty days after the complaint is filed if the 3464  
business owner and all contracting parties to the district 3465  
consent. 3466

(4) The court shall grant the exemption requested in the 3467  
complaint if all of the criteria described in divisions (Q) (1) 3468  
(a) to (c) of this section are met. 3469

(5) If all the criteria described in divisions (Q) (1) (a) 3470  
to (c) of this section are not met, the court shall deny the 3471  
complaint and the exemption. 3472

(6) The court shall send notice of the determination with 3473  
respect to the complaint to the owner of the business and each 3474  
contracting party. If the court grants the exemption, the net 3475  
profits of the business from operations within the district and 3476  
the income of its employees from employment within the district 3477  
are exempt from any income tax imposed by the board of directors 3478  
of the district. If the court denies the exemption, the net 3479  
profits of the business and the income of its employees shall be 3480  
taxed according to the terms of the district contract and any 3481  
taxes, penalties, and interest accrued before the date of the 3482  
court's determination shall be paid in full. In addition, no 3483  
owner of the business may submit another complaint under 3484  
division (Q) (1) of this section for the same district contract. 3485  
The court's determination on a complaint filed under division 3486  
(Q) of this section is final. 3487

(7) Chapter 2506. of the Revised Code does not apply to 3488  
the proceedings described in division (Q) of this section. 3489

(R) (1) No proceeding pursuant to Chapter 709. of the 3490  
Revised Code that proposes the annexation to, merger of, or 3491

consolidation with a municipal corporation of any unincorporated territory within a joint economic development district may be commenced at any time between the effective date of the contract creating the district and the date the contract expires, terminates, or is otherwise rendered unenforceable. This division does not apply if each board of township trustees whose territory is included within the district and whose territory is proposed to be annexed, merged, or consolidated adopts a resolution consenting to the commencement of the proceeding. Each such board of township trustees shall file a copy of the resolution with the clerk of the legislative authority of each county within which a contracting party is located.

(2) The contract creating a joint economic development district may prohibit any annexation proceeding by a contracting municipal corporation of any unincorporated territory within the district or zone beyond the period described in division (R)(1) of this section.

(3) No contracting party is divested or relieved of its rights or obligations under the contract creating a joint economic development district because of annexation, merger, or consolidation.

(S) Contracting parties may enter into agreements pursuant to the contract creating a joint economic development district with respect to the substance and administration of zoning and other land use regulations, building codes, permanent public improvements, and other regulatory and proprietary matters determined to be for a public purpose. No contract, however, shall exempt the territory within the district from the procedures of land use regulation applicable pursuant to municipal corporation, township, and county regulations,

including, but not limited to, zoning procedures. 3522

(T) The powers granted under this section are in addition 3523  
to and not in the derogation of all other powers possessed by or 3524  
granted to municipal corporations, townships, and counties 3525  
pursuant to law. 3526

(1) When exercising a power or performing a function or 3527  
duty under a contract entered into under this section, a 3528  
municipal corporation may exercise all the powers of a municipal 3529  
corporation, and may perform all the functions and duties of a 3530  
municipal corporation, within the district, pursuant to and to 3531  
the extent consistent with the contract. 3532

(2) When exercising a power or performing a function or 3533  
duty under a contract entered into under division (D) of this 3534  
section, a county may exercise all of the powers of a county, 3535  
and may perform all the functions and duties of a county, within 3536  
the district pursuant to and to the extent consistent with the 3537  
contract. 3538

(3) When exercising a power or performing a function or 3539  
duty under a contract entered into under this section, a 3540  
township may exercise all the powers of a township, and may 3541  
perform all the functions and duties of a township, within the 3542  
district, pursuant to and to the extent consistent with the 3543  
contract. 3544

(U) No political subdivision shall grant any tax exemption 3545  
under Chapter 1728. or section 3735.67, 5709.62, 5709.63, or 3546  
5709.632 of the Revised Code on any property located within the 3547  
district without the consent of all the contracting parties. The 3548  
prohibition against granting a tax exemption under this section 3549  
does not apply to any exemption filed, pending, or approved 3550

before the effective date of the contract entered into under 3551  
this section. 3552

**Sec. 718.04.** (A) Notwithstanding division (A) of section 3553  
715.013 of the Revised Code, a municipal corporation may levy a 3554  
tax on income and a withholding tax if such taxes are levied in 3555  
accordance with the provisions and limitations specified in this 3556  
chapter. On or after January 1, 2016, the ordinance or 3557  
resolution levying such taxes, as adopted or amended by the 3558  
legislative authority of the municipal corporation, shall 3559  
include all of the following: 3560

(1) A statement that the tax is an annual tax levied on 3561  
the income of every person residing in or earning or receiving 3562  
income in the municipal corporation and that the tax shall be 3563  
measured by municipal taxable income; 3564

(2) A statement that the municipal corporation is levying 3565  
the tax in accordance with the limitations specified in this 3566  
chapter and that the resolution or ordinance thereby 3567  
incorporates the provisions of this chapter; 3568

(3) The rate of the tax; 3569

(4) Whether, and the extent to which, a credit, as 3570  
described in division (D) of this section, will be allowed 3571  
against the tax; 3572

(5) The purpose or purposes of the tax; 3573

(6) Any other provision necessary for the administration 3574  
of the tax, provided that the provision does not conflict with 3575  
any provision of this chapter. 3576

(B) Any municipal corporation that, on or before March 23, 3577  
2015, levies an income tax at a rate in excess of one per cent 3578



may continue to levy the tax at the rate specified in the 3579  
original ordinance or resolution, provided that such rate 3580  
continues in effect as specified in the original ordinance or 3581  
resolution. 3582

(C) (1) No municipal corporation shall tax income at other 3583  
than a uniform rate. 3584

(2) Except as provided in division (B) of this section, no 3585  
municipal corporation shall levy a tax on income at a rate in 3586  
excess of one per cent without having obtained the approval of 3587  
the excess by a majority of the electors of the municipality 3588  
voting on the question at a general, ~~primary~~, election or a 3589  
special election held on a day on which a primary election may 3590  
be held. The legislative authority of the municipal corporation 3591  
shall file with the board of elections at least ninety days 3592  
before the day of the election a copy of the ordinance together 3593  
with a resolution specifying the date the election is to be held 3594  
and directing the board of elections to conduct the election. 3595  
The ballot shall be in the following form: "Shall the Ordinance 3596  
providing for a... per cent levy on income for (Brief 3597  
description of the purpose of the proposed levy) be passed? 3598

FOR THE INCOME TAX
AGAINST THE INCOME TAX

"

In the event of an affirmative vote, the proceeds of the 3603  
levy may be used only for the specified purpose. 3604

(D) A municipal corporation may, by ordinance or 3605  
resolution, grant a credit to residents of the municipal 3606  
corporation for all or a portion of the taxes paid to any 3607

municipal corporation, in this state or elsewhere, by the 3608  
resident or by a pass-through entity owned, directly or 3609  
indirectly, by a resident, on the resident's distributive or 3610  
proportionate share of the income of the pass-through entity. A 3611  
municipal corporation is not required to refund taxes not paid 3612  
to the municipal corporation. 3613

(E) Except as otherwise provided in this chapter, a 3614  
municipal corporation that levies an income tax in effect for 3615  
taxable years beginning before January 1, 2016, may continue to 3616  
administer and enforce the provisions of such tax for all 3617  
taxable years beginning before January 1, 2016, provided that 3618  
the provisions of such tax are consistent with this chapter as 3619  
it existed prior to March 23, 2015. 3620

(F) Nothing in this chapter authorizes a municipal 3621  
corporation to levy a tax on income, or to administer or collect 3622  
such a tax or penalties or interest related to such a tax, 3623  
contrary to the provisions and limitations specified in this 3624  
chapter. No municipal corporation shall enforce an ordinance or 3625  
resolution that conflicts with the provisions of this chapter. 3626

(G) (1) Division (G) of this section applies to a municipal 3627  
corporation that, at the time of entering into a written 3628  
agreement under division (G) (2) of this section, shares the same 3629  
territory as a city, local, or exempted village school district, 3630  
to the extent that not more than thirty per cent of the 3631  
territory of the municipal corporation is located outside the 3632  
school district and a portion of the territory of the school 3633  
district that is not located within the municipal corporation is 3634  
located within another municipal corporation having a population 3635  
of four hundred thousand or more according to the federal 3636  
decennial census most recently completed before the agreement is 3637

entered into under division (G) (2) of this section. 3638

(2) The legislative authority of a municipal corporation 3639  
to which division (G) of this section applies may propose to the 3640  
electors an income tax, one of the purposes of which shall be to 3641  
provide financial assistance to the school district described in 3642  
division (G) (1) of this section. Prior to proposing the tax, the 3643  
legislative authority shall negotiate and enter into a written 3644  
agreement with the board of education of that school district 3645  
specifying the tax rate; the percentage or amount of tax revenue 3646  
to be paid to the school district or the method of establishing 3647  
or determining that percentage or amount, which may be subject 3648  
to change periodically; the purpose for which the school 3649  
district will use the money; the first year the tax will be 3650  
levied; the date of the election on the question of the tax; and 3651  
the method and schedule by which, and the conditions under 3652  
which, the municipal corporation will make payments to the 3653  
school district. The tax shall otherwise comply with the 3654  
provisions and limitations specified in this chapter. 3655

**Sec. 718.09.** (A) This section applies to either of the 3656  
following: 3657

(1) A municipal corporation that shares the same territory 3658  
as a city, local, or exempted village school district, to the 3659  
extent that not more than five per cent of the territory of the 3660  
municipal corporation is located outside the school district and 3661  
not more than five per cent of the territory of the school 3662  
district is located outside the municipal corporation; 3663

(2) A municipal corporation that shares the same territory 3664  
as a city, local, or exempted village school district, to the 3665  
extent that not more than five per cent of the territory of the 3666  
municipal corporation is located outside the school district, 3667

more than five per cent but not more than ten per cent of the 3668  
territory of the school district is located outside the 3669  
municipal corporation, and that portion of the territory of the 3670  
school district that is located outside the municipal 3671  
corporation is located entirely within another municipal 3672  
corporation having a population of four hundred thousand or more 3673  
according to the federal decennial census most recently 3674  
completed before the agreement is entered into under division 3675  
(B) of this section. 3676

(B) The legislative authority of a municipal corporation 3677  
to which this section applies may propose to the electors an 3678  
income tax, one of the purposes of which shall be to provide 3679  
financial assistance to the school district through payment to 3680  
the district of not less than twenty-five per cent of the 3681  
revenue generated by the tax, except that the legislative 3682  
authority may not propose to levy the income tax on the incomes 3683  
of nonresident individuals. Prior to proposing the tax, the 3684  
legislative authority shall negotiate and enter into a written 3685  
agreement with the board of education of the school district 3686  
specifying the tax rate, the percentage of tax revenue to be 3687  
paid to the school district, the purpose for which the school 3688  
district will use the money, the first year the tax will be 3689  
levied, which shall be the first year after the year in which 3690  
the levy is approved or any later year, the date of the ~~special~~ 3691  
election on at which the question of the tax will appear on the 3692  
ballot, which shall be a general election or a special election 3693  
held on a day on which a primary election may be held, and the 3694  
method and schedule by which the municipal corporation will make 3695  
payments to the school district. ~~The special election shall be~~ 3696  
~~held on a day specified in division (D) of section 3501.01 of~~ 3697  
~~the Revised Code, except that the special election may not be~~ 3698

~~held on the day for holding a primary election as authorized by~~ 3699  
~~the municipal corporation's charter unless the municipal~~ 3700  
~~corporation is to have a primary election on that day.~~ 3701

After the legislative authority and board of education 3702  
have entered into the agreement, the legislative authority shall 3703  
provide for levying the tax by ordinance. The ordinance shall 3704  
include the provisions described in division (A) of section 3705  
718.04 of the Revised Code and shall state the tax rate, the 3706  
percentage of tax revenue to be paid to the school district, the 3707  
purpose for which the municipal corporation will use its share 3708  
of the tax revenue, the first year the tax will be levied, and 3709  
that the question of the income tax will be submitted to the 3710  
electors of the municipal corporation. The legislative authority 3711  
also shall adopt a resolution specifying the ~~regular or special~~ 3712  
~~election~~ date the election will be held, as provided in the 3713  
written agreement, and directing the board of elections to 3714  
conduct the election. At least ninety days before the date of 3715  
the election, the legislative authority shall file certified 3716  
copies of the ordinance and resolution with the board of 3717  
elections. 3718

(C) The board of elections shall make the necessary 3719  
arrangements for the submission of the question to the electors 3720  
of the municipal corporation, and shall conduct the election in 3721  
the same manner as any other municipal income tax election. 3722  
Notice of the election shall be published in a newspaper of 3723  
general circulation in the municipal corporation once a week for 3724  
four consecutive weeks, or as provided in section 7.16 of the 3725  
Revised Code, prior to the election, and shall include 3726  
statements of the rate and municipal corporation and school 3727  
district purposes of the income tax, the percentage of tax 3728  
revenue that will be paid to the school district, and the first 3729

year the tax will be levied. The ballot shall be in the 3730  
following form: 3731

"Shall the ordinance providing for a ..... per cent levy 3732  
on income for (brief description of the municipal corporation 3733  
and school district purposes of the levy, including a statement 3734  
of the percentage of tax revenue that will be paid to the school 3735  
district) be passed? The income tax, if approved, will not be 3736  
levied on the incomes of individuals who do not reside in (the 3737  
name of the municipal corporation). 3738

For the income tax	3740
Against the income tax	3741

" 3742

(D) If the question is approved by a majority of the 3743  
electors, the municipal corporation shall impose the income tax 3744  
beginning on the first day of January of the year specified in 3745  
the ordinance. The proceeds of the levy may be used only for the 3746  
specified purposes, including payment of the specified 3747  
percentage to the school district. 3748

**Sec. 718.10.** (A) This section applies to a group of two or 3749  
more municipal corporations that, taken together, share the same 3750  
territory as a single city, local, or exempted village school 3751  
district, to the extent that not more than five per cent of the 3752  
territory of the municipal corporations as a group is located 3753  
outside the school district and not more than five per cent of 3754  
the territory of the school district is located outside the 3755  
municipal corporations as a group. 3756

(B) The legislative authorities of the municipal 3757  
corporations in a group of municipal corporations to which this 3758

section applies each may propose to the electors an income tax, 3759  
to be levied in concert with income taxes in the other municipal 3760  
corporations of the group, except that a legislative authority 3761  
may not propose to levy the income tax on the incomes of 3762  
individuals who do not reside in the municipal corporation. One 3763  
of the purposes of such a tax shall be to provide financial 3764  
assistance to the school district through payment to the 3765  
district of not less than twenty-five per cent of the revenue 3766  
generated by the tax. Prior to proposing the taxes, the 3767  
legislative authorities shall negotiate and enter into a written 3768  
agreement with each other and with the board of education of the 3769  
school district specifying the tax rate, the percentage of the 3770  
tax revenue to be paid to the school district, the first year 3771  
the tax will be levied, which shall be the first year after the 3772  
year in which the levy is approved or any later year, and the 3773  
date of the election on the question of the tax, which shall be 3774  
a general election or a special election held on a day on which 3775  
a primary election may be held, and all of which shall be the 3776  
same for each municipal corporation. The agreement also shall 3777  
state the purpose for which the school district will use the 3778  
money, and specify the method and schedule by which each 3779  
municipal corporation will make payments to the school district. 3780  
~~The special election shall be held on a day specified in~~ 3781  
~~division (D) of section 3501.01 of the Revised Code, including a~~ 3782  
~~day on which all of the municipal corporations are to have a~~ 3783  
~~primary election.~~ 3784

After the legislative authorities and board of education 3785  
have entered into the agreement, each legislative authority 3786  
shall provide for levying its tax by ordinance. Each ordinance 3787  
shall include the provisions described in division (A) of 3788  
section 718.04 of the Revised Code and shall state the rate of 3789

the tax, the percentage of tax revenue to be paid to the school 3790  
district, the purpose for which the municipal corporation will 3791  
use its share of the tax revenue, and the first year the tax 3792  
will be levied. Each ordinance also shall state that the 3793  
question of the income tax will be submitted to the electors of 3794  
the municipal corporation on the same date as the submission of 3795  
questions of an identical tax to the electors of each of the 3796  
other municipal corporations in the group, and that unless the 3797  
electors of all of the municipal corporations in the group 3798  
approve the tax in their respective municipal corporations, none 3799  
of the municipal corporations in the group shall levy the tax. 3800  
Each legislative authority also shall adopt a resolution 3801  
specifying the ~~regular or special election~~ date the election 3802  
will be held, as provided in the written agreement, and 3803  
directing the board of elections to conduct the election. At 3804  
least ninety days before the date of the election, each 3805  
legislative authority shall file certified copies of the 3806  
ordinance and resolution with the board of elections. 3807

(C) For each of the municipal corporations, the board of 3808  
elections shall make the necessary arrangements for the 3809  
submission of the question to the electors, and shall conduct 3810  
the election in the same manner as any other municipal income 3811  
tax election. For each of the municipal corporations, notice of 3812  
the election shall be published in a newspaper of general 3813  
circulation in the municipal corporation once a week for four 3814  
consecutive weeks, or as provided in section 7.16 of the Revised 3815  
Code, prior to the election. The notice shall include a 3816  
statement of the rate and municipal corporation and school 3817  
district purposes of the income tax, the percentage of tax 3818  
revenue that will be paid to the school district, and the first 3819  
year the tax will be levied, and an explanation that the tax 3820



will not be levied unless an identical tax is approved by the 3821  
electors of each of the other municipal corporations in the 3822  
group. The ballot shall be in the following form: 3823

"Shall the ordinance providing for a ... per cent levy on 3824  
income for (brief description of the municipal corporation and 3825  
school district purposes of the levy, including a statement of 3826  
the percentage of income tax revenue that will be paid to the 3827  
school district) be passed? The income tax, if approved, will 3828  
not be levied on the incomes of individuals who do not reside in 3829  
(the name of the municipal corporation). In order for the income 3830  
tax to be levied, the voters of (the other municipal 3831  
corporations in the group), which are also in the (name of the 3832  
school district) school district, must approve an identical 3833  
income tax and agree to pay the same percentage of the tax 3834  
revenue to the school district. 3835

For the income tax
Against the income tax

3836

3837

3838

"

3839

(D) If the question is approved by a majority of the 3840  
electors and identical taxes are approved by a majority of the 3841  
electors in each of the other municipal corporations in the 3842  
group, the municipal corporation shall impose the tax beginning 3843  
on the first day of January of the year specified in the 3844  
ordinance. The proceeds of the levy may be used only for the 3845  
specified purposes, including payment of the specified 3846  
percentage to the school district. 3847

**Sec. 1545.041.** (A) Any township park district created 3848  
pursuant to section 511.18 of the Revised Code that includes 3849

park land located outside the township in which the park 3850  
district was established may be converted under the procedures 3851  
provided in this section into a park district to be operated and 3852  
maintained as provided for in this chapter, provided that there 3853  
is no existing park district created under section 1545.04 of 3854  
the Revised Code in the county in which the township park 3855  
district is located. The proposed park district shall include 3856  
within its boundary all townships and municipal corporations in 3857  
which lands owned by the township park district seeking 3858  
conversion are located, and may include any other townships and 3859  
municipal corporations in the county in which the township park 3860  
district is located. 3861

(B) Conversion of a township park district into a park 3862  
district operated and maintained under this chapter shall be 3863  
initiated by a resolution adopted by the board of park 3864  
commissioners of the park district. Any resolution initiating a 3865  
conversion shall include the following: 3866

(1) The name of the township park district seeking 3867  
conversion; 3868

(2) The name of the proposed park district; 3869

(3) An accurate description of the territory to be 3870  
included in the proposed district; 3871

(4) An accurate map or plat of the proposed park district. 3872  
The resolution may also include a proposed tax levy for the 3873  
operation and maintenance of the proposed park district. If such 3874  
a tax levy is proposed, the resolution shall specify the annual 3875  
rate of the tax, expressed in dollars and cents for each one 3876  
hundred dollars of valuation and in mills for each dollar of 3877  
valuation, and shall specify the number of consecutive years the 3878

levy will be in effect. The annual rate of such a tax may not be 3879  
higher than the total combined millage of all levies then in 3880  
effect for the benefit of the township park district named in 3881  
the resolution. 3882

(C) Upon adoption of the resolution provided for in 3883  
division (B) of this section, the board of park commissioners of 3884  
the township park district seeking conversion under this section 3885  
shall certify the resolution to the board of elections of the 3886  
county in which the park district is located no later than four 3887  
p.m. of the seventy-fifth day before the day of the election at 3888  
which the question will be voted upon. Upon certification of the 3889  
resolution to the board, the board of elections shall make the 3890  
necessary arrangements to submit the question of conversion of 3891  
the township park into a park district operated and maintained 3892  
under Chapter 1545. of the Revised Code, to the electors who 3893  
reside in the territory of the proposed park district and are 3894  
qualified to vote at the next ~~primary or~~ general election ~~who~~ 3895  
~~reside in the territory of the proposed park district~~ or special 3896  
election held on a day on which a primary election may be held. 3897  
The question shall provide for a tax levy if such a levy is 3898  
specified in the resolution. 3899

(D) The ballot submitted to the electors as provided in 3900  
division (C) of this section shall contain the following 3901  
language: 3902

"Shall the ..... (name of the township park 3903  
district seeking conversion) be converted into a park district 3904  
to be operated and maintained under Chapter 1545. of the Revised 3905  
Code under the name of ..... (name of proposed park 3906  
district), which park district shall include the following 3907  
townships and municipal corporations: 3908

(Name townships and municipal corporations) 3909

Approval of the proposed conversion will result in the 3910  
termination of all existing tax levies voted for the benefit 3911  
of ..... (name of the township park district sought to 3912  
be converted) and in the levy of a new tax for the operation and 3913  
maintenance of ..... (name of proposed park district) 3914  
at a rate not exceeding ..... (number of mills) mills for 3915  
each one dollar of valuation, which is ..... (rate expressed 3916  
in dollars and cents) for each one hundred dollars of valuation, 3917  
for ..... (number of years the millage is to be imposed) years, 3918  
commencing on the ..... (year) tax duplicate. 3919

For the proposed conversion
Against the proposed conversion

3920  
3921  
3922

"

3923

(E) If the proposed conversion is approved by at least a 3924  
majority of the electors voting on the proposal, the township 3925  
park district that seeks conversion shall become a park district 3926  
subject to Chapter 1545. of the Revised Code effective the first 3927  
day of January following approval by the voters. The park 3928  
district shall have the name specified in the resolution, and 3929  
effective the first day of January following approval by the 3930  
voters, the following shall occur: 3931

(1) The indebtedness of the former township park district 3932  
shall be assumed by the new park district; 3933

(2) All rights, assets, properties, and other interests of 3934  
the former township park district shall become vested in the new 3935  
park district, including the rights to any tax revenues 3936  
previously vested in the former township park district; 3937

provided, that all tax levies in excess of the ten mill 3938  
limitation approved for the benefit of the former township park 3939  
district shall be removed from the tax lists after the February 3940  
settlement next succeeding the conversion. Any tax levy approved 3941  
in connection with the conversion shall be certified as provided 3942  
in section 5705.25 of the Revised Code. 3943

(3) The members of the board of park commissioners of the 3944  
former township park district shall be the members ~~of the~~ 3945  
~~members~~ of the board of park commissioners of the new park 3946  
district, with all the same powers and duties as if appointed 3947  
under section 1545.05 of the Revised Code. The term of each such 3948  
commissioner shall expire on the first day of January of the 3949  
year following the year in which his term would have expired 3950  
under section 511.19 of the Revised Code. Thereafter, 3951  
commissioners shall be appointed pursuant to section 1545.05 of 3952  
the Revised Code. 3953

**Sec. 1545.21.** The board of park commissioners, by 3954  
resolution, may submit to the electors of the park district the 3955  
question of levying taxes for the use of the district. The 3956  
resolution shall declare the necessity of levying such taxes, 3957  
shall specify the purpose for which such taxes shall be used, 3958  
the annual rate proposed, and the number of consecutive years 3959  
the rate shall be levied. Such resolution shall be forthwith 3960  
certified to the board of elections in each county in which any 3961  
part of such district is located, not later than the ninetieth 3962  
day before the day of the election, and the question of the levy 3963  
of taxes as provided in such resolution shall be submitted to 3964  
the electors of the district at a general election or a special 3965  
election held on a day on which a primary election to be held on 3966  
whichever of the following occurs first: 3967

~~(A) The day of the next general election;~~ 3968

~~(B) The first Tuesday after the first Monday in May in any~~ 3969  
~~calendar year, except that if a presidential primary election is~~ 3970  
~~held in that calendar year, then the day of that election may be~~ 3971  
~~held. The~~ 3972

The ballot shall set forth the purpose for which the taxes 3973  
shall be levied, the annual rate of levy, and the number of 3974  
years of such levy. If the tax is to be placed on the current 3975  
tax list, the form of the ballot shall state that the tax will 3976  
be levied in the current tax year and shall indicate the first 3977  
calendar year the tax will be due. If the resolution of the 3978  
board of park commissioners provides that an existing levy will 3979  
be canceled upon the passage of the new levy, the ballot may 3980  
include a statement that: "an existing levy of ... mills 3981  
(stating the original levy millage), having ... years remaining, 3982  
will be canceled and replaced upon the passage of this levy." In 3983  
such case, the ballot may refer to the new levy as a 3984  
"replacement levy" if the new millage does not exceed the 3985  
original millage of the levy being canceled or as a "replacement 3986  
and additional levy" if the new millage exceeds the original 3987  
millage of the levy being canceled. If a majority of the 3988  
electors voting upon the question of such levy vote in favor 3989  
thereof, such taxes shall be levied and shall be in addition to 3990  
the taxes authorized by section 1545.20 of the Revised Code, and 3991  
all other taxes authorized by law. The rate submitted to the 3992  
electors at any one time shall not exceed two mills annually 3993  
upon each dollar of valuation unless the purpose of the levy 3994  
includes providing operating revenues for one of Ohio's major 3995  
metropolitan zoos, as defined in section 4503.74 of the Revised 3996  
Code, in which case the rate shall not exceed three mills 3997  
annually upon each dollar of valuation. When a tax levy has been 3998

authorized as provided in this section or in section 1545.041 of 3999  
the Revised Code, the board of park commissioners may issue 4000  
bonds pursuant to section 133.24 of the Revised Code in 4001  
anticipation of the collection of such levy, provided that such 4002  
bonds shall be issued only for the purpose of acquiring and 4003  
improving lands. Such levy, when collected, shall be applied in 4004  
payment of the bonds so issued and the interest thereon. The 4005  
amount of bonds so issued and outstanding at any time shall not 4006  
exceed one per cent of the total tax valuation in such district. 4007  
Such bonds shall bear interest at a rate not to exceed the rate 4008  
determined as provided in section 9.95 of the Revised Code. 4009

**Sec. 3311.21.** (A) In addition to the resolutions 4010  
authorized by sections 5705.194, 5705.199, 5705.21, 5705.212, 4011  
and 5705.213 of the Revised Code, the board of education of a 4012  
joint vocational or cooperative education school district by a 4013  
vote of two-thirds of its full membership may at any time adopt 4014  
a resolution declaring the necessity to levy a tax in excess of 4015  
the ten-mill limitation for a period not to exceed ten years to 4016  
provide funds for any one or more of the following purposes, 4017  
which may be stated in the following manner in such resolution, 4018  
the ballot, and the notice of election: purchasing a site or 4019  
enlargement thereof and for the erection and equipment of 4020  
buildings; for the purpose of enlarging, improving, or 4021  
rebuilding thereof; for the purpose of providing for the current 4022  
expenses of the joint vocational or cooperative school district; 4023  
or for a continuing period for the purpose of providing for the 4024  
current expenses of the joint vocational or cooperative 4025  
education school district. The resolution shall specify the 4026  
amount of the proposed rate and, if a renewal, whether the levy 4027  
is to renew all, or a portion of, the existing levy, and shall 4028  
specify the first year in which the levy will be imposed. If the 4029

levy provides for but is not limited to current expenses, the 4030  
resolution shall apportion the annual rate of the levy between 4031  
current expenses and the other purpose or purposes. Such 4032  
apportionment may but need not be the same for each year of the 4033  
levy, but the respective portions of the rate actually levied 4034  
each year for current expenses and the other purpose or purposes 4035  
shall be limited by such apportionment. The portion of any such 4036  
rate actually levied for current expenses of a joint vocational 4037  
or cooperative education school district shall be used in 4038  
applying division (A) of section 3317.01 of the Revised Code. 4039  
The portion of any such rate not apportioned to the current 4040  
expenses of a joint vocational or cooperative education school 4041  
district shall be used in applying division (B) of this section. 4042  
On the adoption of such resolution, the joint vocational or 4043  
cooperative education school district board of education shall 4044  
certify the resolution to the board of elections of the county 4045  
containing the most populous portion of the district, which 4046  
board shall receive resolutions for filing and send them to the 4047  
boards of elections of each county in which territory of the 4048  
district is located, furnish all ballots for the election as 4049  
provided in section 3505.071 of the Revised Code, and prepare 4050  
the election notice; and the board of elections of each county 4051  
in which the territory of such district is located shall make 4052  
the other necessary arrangements for the submission of the 4053  
question to the electors of the joint vocational or cooperative 4054  
education school district at the next ~~primary or general~~ 4055  
election or special election held on a day on which a primary 4056  
election may be held, occurring not less than ninety days after 4057  
the resolution was received from the joint vocational or 4058  
cooperative education school district board of education, ~~or at~~ 4059  
~~a special election to be held at a time designated by the~~ 4060  
~~district board of education consistent with the requirements of~~ 4061



~~section 3501.01 of the Revised Code, which date shall not be~~ 4062  
~~earlier than ninety days after the adoption and certification of~~ 4063  
~~the resolution.~~ 4064

The board of elections of the county or counties in which 4065  
territory of the joint vocational or cooperative education 4066  
school district is located shall cause to be published in a 4067  
newspaper of general circulation in that district an 4068  
advertisement of the proposed tax levy question, together with a 4069  
statement of the amount of the proposed levy once a week for two 4070  
consecutive weeks or as provided in section 7.16 of the Revised 4071  
Code, prior to the election at which the question is to appear 4072  
on the ballot. If the board of elections operates and maintains 4073  
a web site, the board also shall post the advertisement on its 4074  
web site for thirty days prior to that election. 4075

If a majority of the electors voting on the question of 4076  
levying such tax vote in favor of the levy, the joint vocational 4077  
or cooperative education school district board of education 4078  
shall annually make the levy within the district at the rate 4079  
specified in the resolution and ballot or at any lesser rate, 4080  
and the county auditor of each affected county shall annually 4081  
place the levy on the tax list and duplicate of each school 4082  
district in the county having territory in the joint vocational 4083  
or cooperative education school district. The taxes realized 4084  
from the levy shall be collected at the same time and in the 4085  
same manner as other taxes on the duplicate, and the taxes, when 4086  
collected, shall be paid to the treasurer of the joint 4087  
vocational or cooperative education school district and 4088  
deposited to a special fund, which shall be established by the 4089  
joint vocational or cooperative education school district board 4090  
of education for all revenue derived from any tax levied 4091  
pursuant to this section and for the proceeds of anticipation 4092

notes which shall be deposited in such fund. After the approval 4093  
of the levy, the joint vocational or cooperative education 4094  
school district board of education may anticipate a fraction of 4095  
the proceeds of the levy and from time to time, during the life 4096  
of the levy, but in any year prior to the time when the tax 4097  
collection from the levy so anticipated can be made for that 4098  
year, issue anticipation notes in an amount not exceeding fifty 4099  
per cent of the estimated proceeds of the levy to be collected 4100  
in each year up to a period of five years after the date of the 4101  
issuance of the notes, less an amount equal to the proceeds of 4102  
the levy obligated for each year by the issuance of anticipation 4103  
notes, provided that the total amount maturing in any one year 4104  
shall not exceed fifty per cent of the anticipated proceeds of 4105  
the levy for that year. Each issue of notes shall be sold as 4106  
provided in Chapter 133. of the Revised Code, and shall, except 4107  
for such limitation that the total amount of such notes maturing 4108  
in any one year shall not exceed fifty per cent of the 4109  
anticipated proceeds of the levy for that year, mature serially 4110  
in substantially equal installments, during each year over a 4111  
period not to exceed five years after their issuance. 4112

(B) Prior to the application of section 319.301 of the 4113  
Revised Code, the rate of a levy that is limited to, or to the 4114  
extent that it is apportioned to, purposes other than current 4115  
expenses shall be reduced in the same proportion in which the 4116  
district's total valuation increases during the life of the levy 4117  
because of additions to such valuation that have resulted from 4118  
improvements added to the tax list and duplicate. 4119

(C) The form of ballot cast at an election under division 4120  
(A) of this section shall be as prescribed by section 5705.25 of 4121  
the Revised Code. 4122

**Sec. 3311.213.** (A) With the approval of the board of 4123  
education of a joint vocational school district that is in 4124  
existence, any school district in the county or counties 4125  
comprising the joint vocational school district or any school 4126  
district in a county adjacent to a county comprising part of a 4127  
joint vocational school district may become a part of the joint 4128  
vocational school district. On the adoption of a resolution of 4129  
approval by the board of education of the joint vocational 4130  
school district, it shall advertise a copy of such resolution in 4131  
a newspaper of general circulation in the school district 4132  
proposing to become a part of such joint vocational school 4133  
district once each week for two weeks, or as provided in section 4134  
7.16 of the Revised Code, immediately following the date of the 4135  
adoption of such resolution. Such resolution shall not become 4136  
effective until the later of the sixty-first day after its 4137  
adoption or until the board of elections certifies the results 4138  
of an election in favor of joining of the school district to the 4139  
joint vocational school district if such an election is held 4140  
under division (B) of this section. 4141

(B) During the sixty-day period following the date of the 4142  
adoption of a resolution to join a school district to a joint 4143  
vocational school district under division (A) of this section, 4144  
the electors of the school district that proposes joining the 4145  
joint vocational school district may petition for a referendum 4146  
vote on the resolution. The question whether to approve or 4147  
disapprove the resolution shall be submitted to the electors of 4148  
such school district if a number of qualified electors equal to 4149  
twenty per cent of the number of electors in the school district 4150  
who voted for the office of governor at the most recent general 4151  
election for that office sign a petition asking that the 4152  
question of whether the resolution shall be disapproved be 4153

submitted to the electors. The petition shall be filed with the 4154  
board of elections of the county in which the school district is 4155  
located. If the school district is located in more than one 4156  
county, the petition shall be filed with the board of elections 4157  
of the county in which the majority of the territory of the 4158  
school district is located. The board shall certify the validity 4159  
and sufficiency of the signatures on the petition. 4160

The board of elections shall immediately notify the board 4161  
of education of the joint vocational school district and the 4162  
board of education of the school district that proposes joining 4163  
the joint vocational school district that the petition has been 4164  
filed. 4165

The effect of the resolution shall be stayed until the 4166  
board of elections certifies the validity and sufficiency of the 4167  
signatures on the petition. If the board of elections determines 4168  
that the petition does not contain a sufficient number of valid 4169  
signatures and sixty days have passed since the adoption of the 4170  
resolution, the resolution shall become effective. 4171

If the board of elections certifies that the petition 4172  
contains a sufficient number of valid signatures, the board 4173  
shall submit the question to the qualified electors of the 4174  
school district ~~on the day of~~ at the next general or special 4175  
election held on a day on which a primary election may be held, 4176  
occurring at least ninety days after but no later than six 4177  
months after the board of elections certifies the validity and 4178  
sufficiency of signatures on the petition. ~~If there is no~~ 4179  
~~general or primary election held at least ninety days after but~~ 4180  
~~no later than six months after the board of elections certifies~~ 4181  
~~the validity and sufficiency of signatures on the petition, the~~ 4182  
~~board shall submit the question to the electors at a special~~ 4183

~~election to be held on the next day specified for special~~ 4184  
~~elections in division (D) of section 3501.01 of the Revised Code~~ 4185  
~~that occurs at least ninety days after the board certifies the~~ 4186  
~~validity and sufficiency of signatures on the petition. The~~ 4187  
election shall be conducted and canvassed and the results shall 4188  
be certified in the same manner as in regular elections for the 4189  
election of members of a board of education. 4190

If a majority of the electors voting on the question 4191  
disapprove the resolution, the resolution shall not become 4192  
effective. 4193

(C) If the resolution becomes effective, the board of 4194  
education of the joint vocational school district shall notify 4195  
the county auditor of the county in which the school district 4196  
becoming a part of the joint vocational school district is 4197  
located, who shall thereupon have any outstanding levy for 4198  
building purposes, bond retirement, or current expenses in force 4199  
in the joint vocational school district spread over the 4200  
territory of the school district becoming a part of the joint 4201  
vocational school district. On the addition of a city or 4202  
exempted village school district or an educational service 4203  
center to the joint vocational school district, pursuant to this 4204  
section, the board of education of such joint vocational school 4205  
district shall submit to the state board of education a proposal 4206  
to enlarge the membership of such board by the addition of one 4207  
or more persons at least one of whom shall be a member of the 4208  
board of education or governing board of such additional school 4209  
district or educational service center, and the term of each 4210  
such additional member. On the addition of a local school 4211  
district to the joint vocational school district, pursuant to 4212  
this section, the board of education of such joint vocational 4213  
school district may submit to the state board of education a 4214

proposal to enlarge the membership of such board by the addition 4215  
of one or more persons who are members of the educational 4216  
service center governing board of such additional local school 4217  
district. On approval by the state board of education additional 4218  
members shall be added to such joint vocational school district 4219  
board of education. 4220

**Sec. 3311.22.** A governing board of an educational service 4221  
center may propose, by resolution adopted by majority vote of 4222  
its full membership, or qualified electors of the area affected 4223  
equal in number to at least fifty-five per cent of the qualified 4224  
electors voting at the last general election residing within 4225  
that portion of a school district, or districts proposed to be 4226  
transferred may propose, by petition, the transfer of a part or 4227  
all of one or more local school districts to another local 4228  
school district or districts within the territory of the 4229  
educational service center. Such transfers may be made only to 4230  
local school districts adjoining the school district that is 4231  
proposed to be transferred, unless the board of education of the 4232  
district proposed to be transferred has entered into an 4233  
agreement pursuant to section 3313.42 of the Revised Code, in 4234  
which case such transfers may be made to any local school 4235  
district within the territory of the educational service center. 4236

When a governing board of an educational service center 4237  
adopts a resolution proposing a transfer of school territory it 4238  
shall forthwith file a copy of such resolution, together with an 4239  
accurate map of the territory described in the resolution, with 4240  
the board of education of each school district whose boundaries 4241  
would be altered by such proposal. A governing board of an 4242  
educational service center proposing a transfer of territory 4243  
under the provisions of this section shall at its next regular 4244  
meeting that occurs not earlier than thirty days after the 4245

adoption by the governing board of a resolution proposing such 4246  
transfer, adopt a resolution making the transfer effective at 4247  
any time prior to the next succeeding first day of July, unless, 4248  
prior to the expiration of such thirty-day period, qualified 4249  
electors residing in the area proposed to be transferred, equal 4250  
in number to a majority of the qualified electors voting at the 4251  
last general election, file a petition of referendum against 4252  
such transfer. 4253

Any petition of transfer or petition of referendum filed 4254  
under the provisions of this section shall be filed at the 4255  
office of the educational service center superintendent. The 4256  
person presenting the petition shall be given a receipt 4257  
containing thereon the time of day, the date, and the purpose of 4258  
the petition. 4259

The educational service center superintendent shall cause 4260  
the board of elections to check the sufficiency of signatures on 4261  
any petition of transfer or petition of referendum filed under 4262  
this section and, if found to be sufficient, the superintendent 4263  
shall present the petition to the educational service center 4264  
governing board at a meeting of the board which shall occur not 4265  
later than thirty days following the filing of the petition. 4266

Upon presentation to the educational service center 4267  
governing board of a proposal to transfer territory as requested 4268  
by petition of fifty-five per cent of the qualified electors 4269  
voting at the last general election or a petition of referendum 4270  
against a proposal of the county board to transfer territory, 4271  
the governing board shall promptly certify the proposal to the 4272  
board of elections for the purpose of having the proposal placed 4273  
on the ballot at the next general election or special election 4274  
held on a day on which a primary election ~~which occurs~~ may be 4275

~~held, occurring not less than ninety days after the date of such certification, or at a special election, the date of which shall be specified in the certification, which date shall not be less than ninety days after the date of such certification.~~

Signatures on a petition of transfer or petition of referendum may be withdrawn up to and including the above mentioned meeting of the educational service center governing board only by order of the board upon testimony of the petitioner concerned under oath before the board that the petitioner's signature was obtained by fraud, duress, or misrepresentation.

If a petition is filed with the educational service center governing board which proposes the transfer of a part or all of the territory included in a resolution of transfer previously adopted by the educational service center governing board, no action shall be taken on such petition if within the thirty-day period after the adoption of the resolution of transfer a referendum petition is filed. After the election, if the proposed transfer fails to receive a majority vote, action on such petition shall then be processed under this section as though originally filed under the provisions hereof. If no referendum petition is filed within the thirty-day period after the adoption of the resolution of transfer, no action shall be taken on such petition.

If a petition is filed with the educational service center governing board which proposes the transfer of a part or all of the territory included in a petition previously filed by electors no action shall be taken on such new petition.

Upon certification of a proposal to the board or boards of elections pursuant to this section, the board or boards of elections shall make the necessary arrangements for the



submission of such question to the electors of the county or 4306  
counties qualified to vote thereon, and the election shall be 4307  
conducted and canvassed and the results shall be certified in 4308  
the same manner as in regular elections for the election of 4309  
members of a board of education. 4310

The persons qualified to vote upon a proposal are the 4311  
electors residing in the district or districts containing 4312  
territory that is proposed to be transferred. If the proposed 4313  
transfer be approved by at least a majority of the electors 4314  
voting on the proposal, the educational service center governing 4315  
board shall make such transfer at any time prior to the next 4316  
succeeding first day of July. If the proposed transfer is not 4317  
approved by at least a majority of the electors voting on the 4318  
proposal, the question of transferring any property included in 4319  
the territory covered by the proposal shall not be submitted to 4320  
electors at any election prior to the first general election the 4321  
date of which is at least two years after the date of the 4322  
original election, or the first special election held on a day 4323  
on which a primary election may be held in an even-numbered year 4324  
the date of which is at least two years after the date of the 4325  
original election. A transfer shall be subject to the approval 4326  
of the receiving board or boards of education, unless the 4327  
proposal was initiated by the educational service center 4328  
governing board, in which case, if the transfer is opposed by 4329  
the board of education offered the territory, the local board 4330  
may, within thirty days, following the receipt of the notice of 4331  
transfer, appeal to the state board of education which shall 4332  
then either approve or disapprove the transfer. 4333

Following an election upon a proposed transfer initiated 4334  
by a petition the board of education that is offered territory 4335  
shall, within thirty days following receipt of the proposal, 4336

either accept or reject the transfer. 4337

When an entire school district is proposed to be 4338  
transferred to two or more school districts and the offer is 4339  
rejected by any one of the receiving boards of education, none 4340  
of the territory included in the proposal shall be transferred. 4341

Upon the acceptance of territory by the receiving board or 4342  
boards of education the educational service center governing 4343  
board offering the territory shall file with the county auditor 4344  
and with the state board of education an accurate map showing 4345  
the boundaries of the territory transferred. 4346

Upon the making of such transfer, the net indebtedness of 4347  
the former district from which territory was transferred shall 4348  
be apportioned between the acquiring school district and that 4349  
portion of the former school district remaining after the 4350  
transfer in the ratio which the assessed valuation of the 4351  
territory transferred to the acquiring school district bears to 4352  
the assessed valuation of the original school district as of the 4353  
effective date of the transfer. As used in this section "net 4354  
indebtedness" means the difference between the par value of the 4355  
outstanding and unpaid bonds and notes of the school district 4356  
and the amount held in the sinking fund and other indebtedness 4357  
retirement funds for their redemption. 4358

Upon the making of any transfer under this section, the 4359  
funds of the district from which territory was transferred shall 4360  
be divided equitably by the educational service center governing 4361  
board between the acquiring district and any part of the 4362  
original district remaining after the transfer. 4363

If an entire district is transferred the board of 4364  
education of such district is thereby abolished or if a member 4365

of the board of education lives in that part of a school 4366  
district transferred the member becomes a nonresident of the 4367  
school district from which the territory was transferred and 4368  
such member ceases to be a member of the board of education of 4369  
such district. 4370

The legal title of all property of the board of education 4371  
in the territory transferred shall become vested in the board of 4372  
education of the school district to which such territory is 4373  
transferred. 4374

Subsequent to June 30, 1959, if an entire district is 4375  
transferred, foundation program moneys accruing to a district 4376  
accepting school territory under the provisions of this section 4377  
or former section 3311.22 of the Revised Code, shall not be 4378  
less, in any year during the next succeeding three years 4379  
following the transfer, than the sum of the amounts received by 4380  
the districts separately in the year in which the transfer was 4381  
consummated. 4382

**Sec. 3311.231.** A governing board of an educational service 4383  
center may propose, by resolution adopted by majority vote of 4384  
its full membership, or qualified electors of the area affected 4385  
equal in number to not less than fifty-five per cent of the 4386  
qualified electors voting at the last general election residing 4387  
within that portion of a school district proposed to be 4388  
transferred may propose, by petition, the transfer of a part or 4389  
all of one or more local school districts within the territory 4390  
of the center to an adjoining educational service center or to 4391  
an adjoining city or exempted village school district. 4392

A governing board of an educational service center 4393  
adopting a resolution proposing a transfer of school territory 4394  
under this section shall file a copy of such resolution together 4395

with an accurate map of the territory described in the 4396  
resolution, with the board of education of each school district 4397  
whose boundaries would be altered by such proposal. Where a 4398  
transfer of territory is proposed by a governing board of an 4399  
educational service center under this section, the governing 4400  
board shall, at its next regular meeting that occurs not earlier 4401  
than the thirtieth day after the adoption by the governing board 4402  
of the resolution proposing such transfer, adopt a resolution 4403  
making the transfer as originally proposed, effective at any 4404  
time prior to the next succeeding first day of July, unless, 4405  
prior to the expiration of such thirty-day period, qualified 4406  
electors residing in the area proposed to be transferred, equal 4407  
in number to a majority of the qualified electors voting at the 4408  
last general election, file a petition of referendum against 4409  
such transfer. 4410

Any petition of transfer or petition of referendum under 4411  
the provisions of this section shall be filed at the office of 4412  
the educational service center superintendent. The person 4413  
presenting the petition shall be given a receipt containing 4414  
thereon the time of day, the date, and the purpose of the 4415  
petition. 4416

The educational service center superintendent shall cause 4417  
the board of elections to check the sufficiency of signatures on 4418  
any such petition, and, if found to be sufficient, the 4419  
superintendent shall present the petition to the educational 4420  
service center governing board at a meeting of said governing 4421  
board which shall occur not later than thirty days following the 4422  
filing of said petition. 4423

The educational service center governing board shall 4424  
promptly certify the proposal to the board of elections of such 4425

counties in which school districts whose boundaries would be 4426  
altered by such proposal are located for the purpose of having 4427  
the proposal placed on the ballot at the next general election 4428  
or special election held on a day on which a primary election 4429  
~~which occurs may be held, occurring~~ not less than ninety days 4430  
after the date of such certification ~~or at a special election,~~ 4431  
~~the date of which shall be specified in the certification, which~~ 4432  
~~date shall not be less than ninety days after the date of such~~ 4433  
~~certification.~~ 4434

Signatures on a petition of transfer or petition of 4435  
referendum may be withdrawn up to and including the above 4436  
mentioned meeting of the educational service center governing 4437  
board only by order of the governing board upon testimony of the 4438  
petitioner concerned under oath before the board that the 4439  
petitioner's signature was obtained by fraud, duress, or 4440  
misrepresentation. 4441

If a petition is filed with the educational service center 4442  
governing board which proposes the transfer of a part or all of 4443  
the territory included either in a petition previously filed by 4444  
electors or in a resolution of transfer previously adopted by 4445  
the educational service center governing board, no action shall 4446  
be taken on such new petition as long as the previously 4447  
initiated proposal is pending before the governing board or is 4448  
subject to an election. 4449

Upon certification of a proposal to the board or boards of 4450  
elections pursuant to this section, the board or boards of 4451  
elections shall make the necessary arrangements for the 4452  
submission of such question to the electors of the county or 4453  
counties qualified to vote thereon, and the election shall be 4454  
conducted and canvassed and the results shall be certified in 4455

the same manner as in regular elections for the election of 4456  
members of a board of education. 4457

The persons qualified to vote upon a proposal are the 4458  
electors residing in the district or districts containing 4459  
territory that is proposed to be transferred. If the proposed 4460  
transfer is approved by at least a majority of the electors 4461  
voting on the proposal, the educational service center governing 4462  
board shall make such transfer at any time prior to the next 4463  
succeeding first day of July, subject to the approval of the 4464  
receiving board of education in case of a transfer to a city or 4465  
exempted village school district, and subject to the approval of 4466  
the educational service center governing board of the receiving 4467  
center, in case of a transfer to an educational service center. 4468  
If the proposed transfer is not approved by at least a majority 4469  
of the electors voting on the proposal, the question of 4470  
transferring any property included in the territory covered by 4471  
the proposal shall not be submitted to electors at any election 4472  
prior to the first general election the date of which is at 4473  
least two years after the date of the original election, or the 4474  
first special election held on a day on which a primary election 4475  
may be held in an even-numbered year the date of which is at 4476  
least two years after the date of the original election. 4477

Where a territory is transferred under this section to a 4478  
city or exempted village school district, the board of education 4479  
of such district shall, and where territory is transferred to an 4480  
educational service center the governing board of such 4481  
educational service center shall, within thirty days following 4482  
receipt of the proposal, either accept or reject the transfer. 4483

Where a governing board of an educational service center 4484  
adopts a resolution accepting territory transferred to the 4485

educational service center under the provisions of sections 4486  
3311.231 and 3311.24 of the Revised Code, the governing board 4487  
shall, at the time of the adoption of the resolution accepting 4488  
the territory, designate the school district to which the 4489  
accepted territory shall be annexed. 4490

When an entire school district is proposed to be 4491  
transferred to two or more adjoining school districts and the 4492  
offer is rejected by any one of the receiving boards of 4493  
education, none of the territory included in the proposal shall 4494  
be transferred. 4495

Upon the acceptance of territory by the receiving board or 4496  
boards of education the educational service center governing 4497  
board offering the territory shall file with the county auditor 4498  
of each county affected by the transfer and with the state board 4499  
of education an accurate map showing the boundaries of the 4500  
territory transferred. 4501

Upon the making of such transfer, the net indebtedness of 4502  
the former district from which territory was transferred shall 4503  
be apportioned between the acquiring school district and the 4504  
portion of the former school district remaining after the 4505  
transfer in the ratio which the assessed valuation of the 4506  
territory transferred to the acquiring school district bears to 4507  
the assessed valuation of the original school district as of the 4508  
effective date of the transfer. As used in this section "net 4509  
indebtedness" means the difference between the par value of the 4510  
outstanding and unpaid bonds and notes of the school district 4511  
and the amount held in the sinking fund and other indebtedness 4512  
retirement funds for their redemption. 4513

Upon the making of any transfer under this section, the 4514  
funds of the district from which territory was transferred shall 4515

be divided equitably by the educational service center governing 4516  
board, between the acquiring district and any part of the 4517  
original district remaining after the transfer. 4518

If an entire district is transferred the board of 4519  
education of such district is thereby abolished or if a member 4520  
of the board of education lives in that part of a school 4521  
district transferred the member becomes a nonresident of the 4522  
school district from which the territory was transferred and 4523  
such member ceases to be a member of the board of education of 4524  
such district. 4525

The legal title of all property of the board of education 4526  
in the territory transferred shall become vested in the board of 4527  
education of the school district to which such territory is 4528  
transferred. 4529

If an entire district is transferred, foundation program 4530  
moneys accruing to a district receiving school territory under 4531  
the provisions of this section shall not be less, in any year 4532  
during the next succeeding three years following the transfer, 4533  
than the sum of the amounts received by the districts separately 4534  
in the year in which the transfer was consummated. 4535

**Sec. 3311.26.** The state board of education may, by 4536  
resolution adopted by majority vote of its full membership, 4537  
propose the creation of a new local school district from one or 4538  
more local school districts or parts thereof, including the 4539  
creation of a local district with noncontiguous territory from 4540  
one or more local school districts if one of those districts has 4541  
entered into an agreement under section 3313.42 of the Revised 4542  
Code. Such proposal shall include an accurate map showing the 4543  
territory affected. After the adoption of the resolution, the 4544  
state board shall file a copy of such proposal with the board of 4545



education of each school district whose boundaries would be 4546  
altered by such proposal. 4547

Upon the creation of a new district under this section, 4548  
the state board shall at its next regular meeting that occurs 4549  
not earlier than thirty days after the adoption by the state 4550  
board of the resolution proposing such creation, adopt a 4551  
resolution making the creation effective prior to the next 4552  
succeeding first day of July, unless, prior to the expiration of 4553  
such thirty-day period, qualified electors residing in the area 4554  
included in such proposed new district, equal in number to 4555  
thirty-five per cent of the qualified electors voting at the 4556  
last general election, file a petition of referendum against the 4557  
creation of the proposed new district. 4558

A petition of referendum filed under this section shall be 4559  
filed at the office of the state superintendent of public 4560  
instruction. The person presenting the petition shall be given a 4561  
receipt containing thereon the time of day, the date, and the 4562  
purpose of the petition. 4563

If a petition of referendum is filed, the state board 4564  
shall, at the next regular meeting of the state board, certify 4565  
the proposal to the board of elections for the purpose of having 4566  
the proposal placed on the ballot at the next general election 4567  
or special election held on a day on which a primary election 4568  
~~which occurs may be held, occurring~~ not less than ninety days 4569  
after the date of such certification, ~~or at a special election,~~ 4570  
~~the date of which shall be specified in the certification, which~~ 4571  
~~date shall not be less than ninety days after the date of such~~ 4572  
~~certification.~~ 4573

Upon certification of a proposal to the board or boards of 4574  
elections pursuant to this section, the board or boards of 4575

elections shall make the necessary arrangements for the 4576  
submission of such question to the electors of the county or 4577  
counties qualified to vote thereon, and the election shall be 4578  
conducted and canvassed and the results shall be certified in 4579  
the same manner as in regular elections for the election of 4580  
members of a board of education. 4581

The persons qualified to vote upon a proposal are the 4582  
electors residing in the proposed new districts. 4583

If the proposed district be approved by at least a 4584  
majority of the electors voting on the proposal, the state board 4585  
shall then create such new district prior to the next succeeding 4586  
first day of July. 4587

Upon the creation of such district, the indebtedness of 4588  
each former district becoming in its entirety a part of the new 4589  
district shall be assumed in full by the new district. Upon the 4590  
creation of such district, that part of the net indebtedness of 4591  
each former district becoming only in part a part of the new 4592  
district shall be assumed by the new district which bears the 4593  
same ratio to the entire net indebtedness of the former district 4594  
as the assessed valuation of the part taken by the new district 4595  
bears to the entire assessed valuation of the former district as 4596  
fixed on the effective date of transfer. As used in this 4597  
section, "net indebtedness" means the difference between the par 4598  
value of the outstanding and unpaid bonds and notes of the 4599  
school district and the amount held in the sinking fund and 4600  
other indebtedness retirement funds for their redemption. Upon 4601  
the creation of such district, the funds of each former district 4602  
becoming in its entirety a part of the new district shall be 4603  
paid over in full to the new district. Upon the creation of such 4604  
district, the funds of each former district becoming only in 4605

part a part of the new district shall be divided equitably by 4606  
the state board between the new district and that part of the 4607  
former district not included in the new district as such funds 4608  
existed on the effective date of the creation of the new 4609  
district. 4610

The state board shall, following the election, file with 4611  
the county auditor of each county affected by the creation of a 4612  
new district an accurate map showing the boundaries of such 4613  
newly created district. 4614

When a new local school district is so created, a board of 4615  
education for such newly created district shall be appointed by 4616  
the state board. The members of such appointed board of 4617  
education shall hold their office until their successors are 4618  
elected and qualified. A board of education shall be elected for 4619  
such newly created district at the next general election held in 4620  
an odd numbered year occurring more than ninety days after the 4621  
appointment of the board of education of such newly created 4622  
district. At such election two members shall be elected for a 4623  
term of two years and three members shall be elected for a term 4624  
of four years, and, thereafter, their successors shall be 4625  
elected in the same manner and for the same terms as members of 4626  
the board of education of a local school district. 4627

When the new district consists of territory lying in two 4628  
or more counties, the state board shall determine to which 4629  
educational service center the new district shall be assigned. 4630

The legal title of all property of the board of education 4631  
in the territory taken shall become vested in the board of 4632  
education of the newly created school district. 4633

Foundation program moneys accruing to a district created 4634

under the provisions of this section or previous section 3311.26 4635  
of the Revised Code, shall not be less, in any year during the 4636  
next succeeding three years following the creation, than the sum 4637  
of the amounts received by the districts separately in the year 4638  
in which the creation of the district became effective. 4639

If, prior to September 26, 2003, a local school district 4640  
board of education or a group of individuals requests the 4641  
governing board of an educational service center to consider 4642  
proposing the creation of a new local school district, the 4643  
governing board, at any time during the one-year period 4644  
following the date that request is made, may adopt a resolution 4645  
proposing the creation of a new local school district in 4646  
response to that request and in accordance with the first 4647  
paragraph of the version of this section in effect prior to 4648  
September 26, 2003. If the governing board so proposes within 4649  
that one-year period, the governing board may proceed to create 4650  
the new local school district as it proposed, in accordance with 4651  
the version of this section in effect prior to September 26, 4652  
2003, subject to the provisions of that version authorizing a 4653  
petition and referendum on the matter. 4654

Consolidations of school districts which include all of 4655  
the schools of a county and which become effective on or after 4656  
July 1, 1959, shall be governed and included under this section. 4657

**Sec. 3311.50.** (A) As used in this section, "county school 4658  
financing district" means a taxing district consisting of the 4659  
following territory: 4660

(1) The territory that constitutes the educational service 4661  
center on the date that the governing board of that educational 4662  
service center adopts a resolution under division (B) of this 4663  
section declaring that the territory of the educational service 4664

center is a county school financing district, exclusive of any 4665  
territory subsequently withdrawn from the district under 4666  
division (D) of this section; 4667

(2) Any territory that has been added to the county school 4668  
financing district under this section. 4669

A county school financing district may include the 4670  
territory of a city, local, or exempted village school district 4671  
whose territory also is included in the territory of one or more 4672  
other county school financing districts. 4673

(B) The governing board of any educational service center 4674  
may, by resolution, declare that the territory of the 4675  
educational service center is a county school financing 4676  
district. The resolution shall state the purpose for which the 4677  
county school financing district is created, which may be for 4678  
any one or more of the following purposes: 4679

(1) To levy taxes for the provision of special education 4680  
by the school districts that are a part of the district, 4681  
including taxes for permanent improvements for special 4682  
education; 4683

(2) To levy taxes for the provision of specified 4684  
educational programs and services by the school districts that 4685  
are a part of the district, as identified in the resolution 4686  
creating the district, including the levying of taxes for 4687  
permanent improvements for those programs and services. Services 4688  
financed by the levy may include school safety and security and 4689  
mental health services, including training and employment of or 4690  
contracting for the services of safety personnel, mental health 4691  
personnel, social workers, and counselors. 4692

(3) To levy taxes for permanent improvements of school 4693

districts that are a part of the district. 4694

The governing board of the educational service center that 4695  
creates a county school financing district shall serve as the 4696  
taxing authority of the district and may use educational service 4697  
center governing board employees to perform any of the functions 4698  
necessary in the performance of its duties as a taxing 4699  
authority. A county school financing district shall not employ 4700  
any personnel. 4701

With the approval of a majority of the members of the 4702  
board of education of each school district within the territory 4703  
of the county school financing district, the taxing authority of 4704  
the financing district may amend the resolution creating the 4705  
district to broaden or narrow the purposes for which it was 4706  
created. 4707

A governing board of an educational service center may 4708  
create more than one county school financing district. If a 4709  
governing board of an educational service center creates more 4710  
than one such district, it shall clearly distinguish among the 4711  
districts it creates by including a designation of each 4712  
district's purpose in the district's name. 4713

(C) A majority of the members of a board of education of a 4714  
city, local, or exempted village school district may adopt a 4715  
resolution requesting that its territory be joined with the 4716  
territory of any county school financing district. Copies of the 4717  
resolution shall be filed with the state board of education and 4718  
the taxing authority of the county school financing district. 4719  
Within sixty days of its receipt of such a resolution, the 4720  
county school financing district's taxing authority shall vote 4721  
on the question of whether to accept the school district's 4722  
territory as part of the county school financing district. If a 4723

majority of the members of the taxing authority vote to accept 4724  
the territory, the school district's territory shall thereupon 4725  
become a part of the county school financing district unless the 4726  
county school financing district has in effect a tax imposed 4727  
under section 5705.215 of the Revised Code. If the county school 4728  
financing district has such a tax in effect, the taxing 4729  
authority shall certify a copy of its resolution accepting the 4730  
school district's territory to the school district's board of 4731  
education, which may then adopt a resolution, with the 4732  
affirmative vote of a majority of its members, proposing the 4733  
submission to the electors of the question of whether the 4734  
district's territory shall become a part of the county school 4735  
financing district and subject to the taxes imposed by the 4736  
financing district. The resolution shall set forth the date on 4737  
which the question shall be submitted to the electors, which 4738  
shall be at a general election or a special election held on a 4739  
day on which a primary election may be held~~on a date~~, as 4740  
specified in the resolution, which shall not be earlier than 4741  
ninety days after the adoption and certification of the 4742  
resolution. A copy of the resolution shall immediately be 4743  
certified to the board of elections of the proper county, which 4744  
shall make arrangements for the submission of the proposal to 4745  
the electors of the school district. The board of the joining 4746  
district shall publish notice of the election in a newspaper of 4747  
general circulation in the county once a week for two 4748  
consecutive weeks, or as provided in section 7.16 of the Revised 4749  
Code, prior to the election. Additionally, if the board of 4750  
elections operates and maintains a web site, the board of 4751  
elections shall post notice of the election on its web site for 4752  
thirty days prior to the election. The question appearing on the 4753  
ballot shall read: 4754

"Shall the territory within ..... (name of the school district proposing to join the county school financing district) ..... be added to ..... (name) ..... county school financing district, and a property tax for the purposes of ..... (here insert purposes) ..... at a rate of taxation not exceeding ..... (here insert the outstanding tax rate) ..... be in effect for ..... (here insert the number of years the tax is to be in effect or "a continuing period of time," as applicable) .....?"

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

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

(E) A city, local, or exempted village school district



does not lose its separate identity or legal existence by reason 4785  
of joining its territory to a county school financing district 4786  
under this section and an educational service center does not 4787  
lose its separate identity or legal existence by reason of 4788  
creating a county school financing district that accepts or 4789  
loses territory under this section. 4790

**Sec. 3313.38.** The board of education of a school district 4791  
that is inaccessible from the mainland at some time of the year 4792  
for any reason may purchase, erect, or rent, and maintain a 4793  
residence for a principal or teacher, when in the opinion of a 4794  
majority of the members of the board it is necessary to insure 4795  
adequate personnel for the schools of such district. To provide 4796  
a sum sufficient for the purchase price, the cost of the 4797  
erection, or the cost of renting such residence an additional 4798  
tax may be levied upon all the taxable property in the school 4799  
district, in such amount as the board determines. The question 4800  
of levying such tax, and the amount thereof, shall be separately 4801  
submitted to the qualified electors of the school district at a 4802  
general election or a special election held on a day on which a 4803  
primary election may be held. Twenty days' notice thereof shall 4804  
be previously given by posting notice of such election in at 4805  
least three public places in the school district. Such notice 4806  
shall state specifically the amount to be raised and the 4807  
purposes thereof. If a majority of all votes cast at such 4808  
election upon the proposition are in favor thereof, the tax 4809  
provided for shall be authorized. 4810

Upon authorization of the tax levy the members of the 4811  
board may issue notes in anticipation of such revenues to mature 4812  
in not more than two years from the date of issue and to bear 4813  
interest at not more than four per cent per annum. 4814

**Sec. 3313.911.** The state board of education may adopt a 4815  
resolution assigning a city, exempted village, or local school 4816  
district that is not a part of a joint vocational school 4817  
district to membership in a joint vocational school district. A 4818  
copy of the resolution shall be certified to the board of 4819  
education of the joint vocational school district and the board 4820  
of education of the district proposed to be assigned. The board 4821  
of education of the joint vocational school district shall 4822  
advertise a copy of the resolution in a newspaper of general 4823  
circulation in the district proposed to be assigned once each 4824  
week for two weeks, or as provided in section 7.16 of the 4825  
Revised Code, immediately following the certification of the 4826  
resolution to the board. The assignment shall take effect on the 4827  
ninety-first day after the state board adopts the resolution, 4828  
unless prior to that date qualified electors residing in the 4829  
school district proposed for assignment, equal in number to ten 4830  
per cent of the qualified electors of that district voting at 4831  
the last general election, file a petition against the 4832  
assignment. 4833

The petition of referendum shall be filed with the 4834  
treasurer of the board of education of the district proposed to 4835  
be assigned to the joint vocational school district. The 4836  
treasurer shall give the person presenting the petition a 4837  
receipt showing the time of day, date, and purpose of the 4838  
petition. The treasurer shall cause the board of elections to 4839  
determine the sufficiency of signatures on the petition and if 4840  
the signatures are found to be sufficient, shall present the 4841  
petition to the board of education of the district. The board of 4842  
education shall promptly certify the question to the board of 4843  
elections for the purpose of having the question placed on the 4844  
ballot at the next general, ~~primary,~~ election or special 4845

election held on a day on which a primary election may be held, 4846  
occurring not earlier than sixty days after the date of the 4847  
certification. 4848

Only those qualified electors residing in the district 4849  
proposed for assignment to the joint vocational school district 4850  
are qualified to vote on the question. If a majority of the 4851  
electors voting on the question vote against the assignment, it 4852  
shall not take place, and the state board of education shall 4853  
require the district to contract with the joint vocational 4854  
school district or another school district as authorized by 4855  
section 3313.91 of the Revised Code. 4856

If a majority of the electors voting on the question do 4857  
not vote against the assignment, the assignment shall take 4858  
immediate effect, and the board of education of the joint 4859  
vocational school district shall notify the county auditor of 4860  
the county in which the school district becoming a part of the 4861  
joint vocational school district is located to have any 4862  
outstanding levy of the joint vocational school district spread 4863  
over the territory of the school district that has become a part 4864  
of the joint vocational school district. 4865

The assignment of a school district to a joint vocational 4866  
school district pursuant to this section is subject to any 4867  
agreements made between the board of education of the assigned 4868  
school district and the board of education of the joint 4869  
vocational school district. Such an agreement may include 4870  
provisions for a payment by the assigned school district to the 4871  
joint vocational school district of an amount to be contributed 4872  
toward the cost of the existing facilities of the joint 4873  
vocational school district. 4874

**Sec. 3318.06.** (A) After receipt of the conditional 4875

approval of the Ohio facilities construction commission, the 4876  
school district board by a majority of all of its members shall, 4877  
if it desires to proceed with the project, declare all of the 4878  
following by resolution: 4879

(1) That by issuing bonds in an amount equal to the school 4880  
district's portion of the basic project cost the district is 4881  
unable to provide adequate classroom facilities without 4882  
assistance from the state; 4883

(2) Unless the school district board has resolved to 4884  
transfer money in accordance with section 3318.051 of the 4885  
Revised Code or to apply the proceeds of a property tax or the 4886  
proceeds of an income tax, or a combination of proceeds from 4887  
such taxes, as authorized under section 3318.052 of the Revised 4888  
Code, that to qualify for such state assistance it is necessary 4889  
to do either of the following: 4890

(a) Levy a tax outside the ten-mill limitation the 4891  
proceeds of which shall be used to pay the cost of maintaining 4892  
the classroom facilities included in the project; 4893

(b) Earmark for maintenance of classroom facilities from 4894  
the proceeds of an existing permanent improvement tax levied 4895  
under section 5705.21 of the Revised Code, if such tax can be 4896  
used for maintenance, an amount equivalent to the amount of the 4897  
additional tax otherwise required under this section and 4898  
sections 3318.05 and 3318.08 of the Revised Code. 4899

(3) That the question of any tax levy specified in a 4900  
resolution described in division (A) (2) (a) of this section, if 4901  
required, shall be submitted to the electors of the school 4902  
district at the next general election or special election held 4903  
on a day on which a primary election may be held, if there be a 4904

~~general or primary election occurring~~ not less than ninety and 4905  
not more than one hundred ten days after the day of the adoption 4906  
of such resolution ~~or, if not, at a special election to be held~~ 4907  
~~at a time specified in the resolution which shall be not less~~ 4908  
~~than ninety days after the day of the adoption of the resolution~~ 4909  
~~and which shall be in accordance with the requirements of~~ 4910  
~~section 3501.01 of the Revised Code.~~ 4911

Such resolution shall also state that the question of 4912  
issuing bonds of the board shall be combined in a single 4913  
proposal with the question of such tax levy. More than one 4914  
election under this section may be held in any one calendar 4915  
year. Such resolution shall specify both of the following: 4916

(a) That the rate which it is necessary to levy shall be 4917  
at the rate of not less than one-half mill for each one dollar 4918  
of valuation, and that such tax shall be levied for a period of 4919  
twenty-three years; 4920

(b) That the proceeds of the tax shall be used to pay the 4921  
cost of maintaining the classroom facilities included in the 4922  
project. 4923

(B) A copy of a resolution adopted under division (A) of 4924  
this section shall after its passage and not less than ninety 4925  
days prior to the date set therein for the election be certified 4926  
to the county board of elections. 4927

The resolution of the school district board, in addition 4928  
to meeting other applicable requirements of section 133.18 of 4929  
the Revised Code, shall state that the amount of bonds to be 4930  
issued will be an amount equal to the school district's portion 4931  
of the basic project cost, and state the maximum maturity of the 4932  
bonds which may be any number of years not exceeding the term 4933

calculated under section 133.20 of the Revised Code as 4934  
determined by the board. In estimating the amount of bonds to be 4935  
issued, the board shall take into consideration the amount of 4936  
moneys then in the bond retirement fund and the amount of moneys 4937  
to be collected for and disbursed from the bond retirement fund 4938  
during the remainder of the year in which the resolution of 4939  
necessity is adopted. 4940

If the bonds are to be issued in more than one series, the 4941  
resolution may state, in addition to the information required to 4942  
be stated under division (B) (3) of section 133.18 of the Revised 4943  
Code, the number of series, which shall not exceed five, the 4944  
principal amount of each series, and the approximate date each 4945  
series will be issued, and may provide that no series, or any 4946  
portion thereof, may be issued before such date. Upon such a 4947  
resolution being certified to the county auditor as required by 4948  
division (C) of section 133.18 of the Revised Code, the county 4949  
auditor, in calculating, advising, and confirming the estimated 4950  
average annual property tax levy under that division, shall also 4951  
calculate, advise, and confirm by certification the estimated 4952  
average property tax levy for each series of bonds to be issued. 4953

Notice of the election shall include the fact that the tax 4954  
levy shall be at the rate of not less than one-half mill for 4955  
each one dollar of valuation for a period of twenty-three years, 4956  
and that the proceeds of the tax shall be used to pay the cost 4957  
of maintaining the classroom facilities included in the project. 4958

If the bonds are to be issued in more than one series, the 4959  
board of education, when filing copies of the resolution with 4960  
the board of elections as required by division (D) of section 4961  
133.18 of the Revised Code, may direct the board of elections to 4962  
include in the notice of election the principal amount and 4963

approximate date of each series, the maximum number of years 4964  
over which the principal of each series may be paid, the 4965  
estimated additional average property tax levy for each series, 4966  
and the first calendar year in which the tax is expected to be 4967  
due for each series, in addition to the information required to 4968  
be stated in the notice under divisions (E) (3) (a) to (e) of 4969  
section 133.18 of the Revised Code. 4970

(C) (1) Except as otherwise provided in division (C) (2) of 4971  
this section, the form of the ballot to be used at such election 4972  
shall be: 4973

"A majority affirmative vote is necessary for passage. 4974

Shall bonds be issued by the ..... (here insert 4975  
name of school district) school district to pay the local share 4976  
of school construction under the State of Ohio Classroom 4977  
Facilities Assistance Program in the principal amount 4978  
of ..... (here insert principal amount of the bond 4979  
issue), to be repaid annually over a maximum period 4980  
of ..... (here insert the maximum number of years over 4981  
which the principal of the bonds may be paid) years, and an 4982  
annual levy of property taxes be made outside the ten-mill 4983  
limitation, estimated by the county auditor to average over the 4984  
repayment period of the bond issue ..... (here insert the 4985  
number of mills estimated) mills for each one dollar of tax 4986  
valuation, which amounts to ..... (rate expressed in 4987  
cents or dollars and cents, such as "thirty-six cents" or 4988  
"\$0.36") for each one hundred dollars of tax valuation to pay 4989  
the annual debt charges on the bonds and to pay debt charges on 4990  
any notes issued in anticipation of the bonds?" 4991

and, unless the additional levy 4992

of taxes is not required pursuant 4993  
to division (C) of section 4994  
3318.05 of the Revised Code, 4995

"Shall an additional levy of taxes be made for a period of 4996  
twenty-three years to benefit the ..... (here insert name 4997  
of school district) school district, the proceeds of which shall 4998  
be used to pay the cost of maintaining the classroom facilities 4999  
included in the project at the rate of ..... (here insert 5000  
the number of mills, which shall not be less than one-half mill) 5001  
mills for each one dollar of valuation? 5002

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

" 5006

(2) If authority is sought to issue bonds in more than one 5007  
series and the board of education so elects, the form of the 5008  
ballot shall be as prescribed in section 3318.062 of the Revised 5009  
Code. If the board of education elects the form of the ballot 5010  
prescribed in that section, it shall so state in the resolution 5011  
adopted under this section. 5012

(D) If it is necessary for the school district to acquire 5013  
a site for the classroom facilities to be acquired pursuant to 5014  
sections 3318.01 to 3318.20 of the Revised Code, the district 5015  
board may propose either to issue bonds of the board or to levy 5016  
a tax to pay for the acquisition of such site, and may combine 5017  
the question of doing so with the questions specified in 5018  
division (B) of this section. Bonds issued under this division 5019  
for the purpose of acquiring a site are a general obligation of 5020



the school district and are Chapter 133. securities. 5021

The form of that portion of the ballot to include the 5022  
question of either issuing bonds or levying a tax for site 5023  
acquisition purposes shall be one of the following: 5024

(1) "Shall bonds be issued by the ..... (here 5025  
insert name of the school district) school district to pay costs 5026  
of acquiring a site for classroom facilities under the State of 5027  
Ohio Classroom Facilities Assistance Program in the principal 5028  
amount of ..... (here insert principal amount of the bond 5029  
issue), to be repaid annually over a maximum period 5030  
of ..... (here insert maximum number of years over which 5031  
the principal of the bonds may be paid) years, and an annual 5032  
levy of property taxes be made outside the ten-mill limitation, 5033  
estimated by the county auditor to average over the repayment 5034  
period of the bond issue ..... (here insert number of 5035  
mills) mills for each one dollar of tax valuation, which amount 5036  
to ..... (here insert rate expressed in cents or dollars 5037  
and cents, such as "thirty-six cents" or "\$0.36") for each one 5038  
hundred dollars of valuation to pay the annual debt charges on 5039  
the bonds and to pay debt charges on any notes issued in 5040  
anticipation of the bonds?" 5041

(2) "Shall an additional levy of taxes outside the ten- 5042  
mill limitation be made for the benefit of the ..... (here 5043  
insert name of the school district) school district for the 5044  
purpose of acquiring a site for classroom facilities in the sum 5045  
of ..... (here insert annual amount the levy is to produce) 5046  
estimated by the county auditor to average ..... (here insert 5047  
number of mills) mills for each one hundred dollars of 5048  
valuation, for a period of ..... (here insert number of 5049  
years the millage is to be imposed) years?" 5050

Where it is necessary to combine the question of issuing 5051  
bonds of the school district and levying a tax as described in 5052  
division (B) of this section with the question of issuing bonds 5053  
of the school district for acquisition of a site, the question 5054  
specified in that division to be voted on shall be "For the Bond 5055  
Issues and the Tax Levy" and "Against the Bond Issues and the 5056  
Tax Levy." 5057

Where it is necessary to combine the question of issuing 5058  
bonds of the school district and levying a tax as described in 5059  
division (B) of this section with the question of levying a tax 5060  
for the acquisition of a site, the question specified in that 5061  
division to be voted on shall be "For the Bond Issue and the Tax 5062  
Levies" and "Against the Bond Issue and the Tax Levies." 5063

Where the school district board chooses to combine the 5064  
question in division (B) of this section with any of the 5065  
additional questions described in divisions (A) to (D) of 5066  
section 3318.056 of the Revised Code, the question specified in 5067  
division (B) of this section to be voted on shall be "For the 5068  
Bond Issues and the Tax Levies" and "Against the Bond Issues and 5069  
the Tax Levies." 5070

If a majority of those voting upon a proposition hereunder 5071  
which includes the question of issuing bonds vote in favor 5072  
thereof, and if the agreement provided for by section 3318.08 of 5073  
the Revised Code has been entered into, the school district 5074  
board may proceed under Chapter 133. of the Revised Code, with 5075  
the issuance of bonds or bond anticipation notes in accordance 5076  
with the terms of the agreement. 5077

**Sec. 3318.061.** This section applies only to school 5078  
districts eligible to receive additional assistance under 5079  
division (B) (2) of section 3318.04 of the Revised Code. 5080

The board of education of a school district in which a tax 5081  
described by division (B) of section 3318.05 and levied under 5082  
section 3318.06 of the Revised Code is in effect, may adopt a 5083  
resolution by vote of a majority of its members to extend the 5084  
term of that tax beyond the expiration of that tax as originally 5085  
approved under that section. The school district board may 5086  
include in the resolution a proposal to extend the term of that 5087  
tax at the rate of not less than one-half mill for each dollar 5088  
of valuation for a period of twenty-three years from the year in 5089  
which the school district board and the Ohio facilities 5090  
construction commission enter into an agreement under division 5091  
(B) (2) of section 3318.04 of the Revised Code or in the 5092  
following year, as specified in the resolution. Such a 5093  
resolution may be adopted at any time before such an agreement 5094  
is entered into and before the tax levied pursuant to section 5095  
3318.06 of the Revised Code expires. If the resolution is 5096  
combined with a resolution to issue bonds to pay the school 5097  
district's portion of the basic project cost, it shall conform 5098  
with the requirements of divisions (A) (1), (2), and (3) of 5099  
section 3318.06 of the Revised Code, except that the resolution 5100  
also shall state that the tax levy proposed in the resolution is 5101  
an extension of an existing tax levied under that section. A 5102  
resolution proposing an extension adopted under this section 5103  
does not take effect until it is approved by a majority of 5104  
electors voting in favor of the resolution at a general, ~~7~~ 5105  
election or a special election held on a day on which a primary, 5106  
~~or special~~ election may be held, as provided in this section. 5107

A tax levy extended under this section is subject to the 5108  
same terms and limitations to which the original tax levied 5109  
under section 3318.06 of the Revised Code is subject under that 5110  
section, except the term of the extension shall be as specified 5111

in this section. 5112

The school district board shall certify a copy of the 5113  
resolution adopted under this section to the proper county board 5114  
of elections not later than ninety days before the date set in 5115  
the resolution as the date of the election at which the question 5116  
will be submitted to electors. The notice of the election shall 5117  
conform with the requirements of division (A) (3) of section 5118  
3318.06 of the Revised Code, except that the notice also shall 5119  
state that the maintenance tax levy is an extension of an 5120  
existing tax levy. 5121

The form of the ballot shall be as follows: 5122

"Shall the existing tax levied to pay the cost of 5123  
maintaining classroom facilities constructed with the proceeds 5124  
of the previously issued bonds at the rate of ..... (here 5125  
insert the number of mills, which shall not be less than one- 5126  
half mill) mills per dollar of tax valuation, be extended 5127  
until ..... (here insert the year that is twenty-three years 5128  
after the year in which the district and commission will enter 5129  
into an agreement under division (B) (2) of section 3318.04 of 5130  
the Revised Code or the following year)? 5131

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

" 5132  
5133

Section 3318.07 of the Revised Code applies to ballot 5136  
questions under this section. 5137

**Sec. 3318.063.** If the board of education of a city, 5138  
exempted village, or local school district that has entered into 5139

an agreement under section 3318.051 of the Revised Code to make 5140  
transfers of money in lieu of levying the tax for maintenance of 5141  
the classroom facilities included in the district's project 5142  
determines that it no longer can continue making the transfers 5143  
so agreed to and desires to rescind that agreement, the board 5144  
shall adopt the resolution to submit the question of the tax 5145  
levy prescribed in this section. 5146

The resolution shall declare that the question of a tax 5147  
levy specified in division (F) of section 3318.051 of the 5148  
Revised Code shall be submitted to the electors of the school 5149  
district at the next general election or special election held 5150  
on a day on which a primary election may be held, if there be a 5151  
general or primary election occurring not less than seventy-five 5152  
and not more than ninety-five days after the day of the adoption 5153  
of such resolution ~~or, if not, at a special election to be held~~ 5154  
~~at a time specified in the resolution which shall be not less~~ 5155  
~~than seventy-five days after the day of the adoption of the~~ 5156  
~~resolution and which shall be in accordance with the~~ 5157  
~~requirements of section 3501.01 of the Revised Code.~~ Such 5158  
resolution shall specify both of the following: 5159

(A) That the rate which it is necessary to levy shall be 5160  
at the rate of not less than one-half mill for each one dollar 5161  
of valuation, and that such tax shall be levied for the number 5162  
of years required by division (F) of section 3318.051 of the 5163  
Revised Code; 5164

(B) That the proceeds of the tax shall be used to pay the 5165  
cost of maintaining the classroom facilities included in the 5166  
project. 5167

A copy of such resolution shall after its passage and not 5168  
less than seventy-five days prior to the date set therein for 5169

the election be certified to the county board of elections. 5170

Notice of the election shall include the fact that the tax 5171  
levy shall be at the rate of not less than one-half mill for 5172  
each one dollar of valuation for the number of years required by 5173  
division (F) of section 3318.051 of the Revised Code, and that 5174  
the proceeds of the tax shall be used to pay the cost of 5175  
maintaining the classroom facilities included in the project. 5176

The form of the ballot to be used at such election shall 5177  
be: 5178

"Shall a levy of taxes be made for a period 5179  
of ..... (here insert the number of years, which shall 5180  
not be less than the number required by division (F) of section 5181  
3318.051 of the Revised Code) years to benefit the ..... 5182  
(here insert name of school district) school district, the 5183  
proceeds of which shall be used to pay the cost of maintaining 5184  
the classroom facilities included in the project at the rate 5185  
of ..... (here insert the number of mills, which shall not 5186  
be less than one-half mill) mills for each one dollar of 5187  
valuation? 5188

FOR THE TAX LEVY
AGAINST THE TAX LEVY

" 5189  
5190  
5191  
5192

**Sec. 3318.361.** A school district board opting to qualify 5193  
for state assistance pursuant to section 3318.36 of the Revised 5194  
Code through levying the tax specified in division (D) (2) (a) or 5195  
(D) (4) of that section shall declare by resolution that the 5196  
question of a tax levy specified in division (D) (2) (a) or (4), 5197  
as applicable, of section 3318.36 of the Revised Code shall be 5198

submitted to the electors of the school district at the next 5199  
general election or special election held on a day on which a 5200  
primary election may be held, if there be a general or primary 5201  
election occurring not less than ninety and not more than one 5202  
hundred ten days after the day of the adoption of such 5203  
resolution ~~or, if not, at a special election to be held at a~~ 5204  
~~time specified in the resolution which shall be not less than~~ 5205  
~~ninety days after the day of the adoption of the resolution and~~ 5206  
~~which shall be in accordance with the requirements of section~~ 5207  
~~3501.01 of the Revised Code.~~ Such resolution shall specify both 5208  
of the following: 5209

(A) That the rate which it is necessary to levy shall be 5210  
at the rate of not less than one-half mill for each one dollar 5211  
of valuation, and that such tax shall be levied for a period of 5212  
twenty-three years; 5213

(B) That the proceeds of the tax shall be used to pay the 5214  
cost of maintaining the classroom facilities included in the 5215  
project. 5216

A copy of such resolution shall after its passage and not 5217  
less than ninety days prior to the date set therein for the 5218  
election be certified to the county board of elections. 5219

Notice of the election shall include the fact that the tax 5220  
levy shall be at the rate of not less than one-half mill for 5221  
each one dollar of valuation for a period of twenty-three years, 5222  
and that the proceeds of the tax shall be used to pay the cost 5223  
of maintaining the classroom facilities included in the project. 5224

The form of the ballot to be used at such election shall 5225  
be: 5226

"Shall a levy of taxes be made for a period of twenty- 5227

three years to benefit the ..... (here insert name of 5228  
school district) school district, the proceeds of which shall be 5229  
used to pay the cost of maintaining the classroom facilities 5230  
included in the project at the rate of ..... (here insert 5231  
the number of mills, which shall not be less than one-half mill) 5232  
mills for each one dollar of valuation? 5233

FOR THE TAX LEVY
AGAINST THE TAX LEVY

5234  
5235  
5236

"

5237

**Sec. 3354.02.** A community college district may be created 5238  
with the approval of the Ohio board of regents pursuant to 5239  
standards established by the board. The standards shall take 5240  
into consideration such factors as the population of the 5241  
proposed district, the present and potential pupil enrollment, 5242  
the present and potential higher education facilities in the 5243  
district, and such other factors as pertain to the educational 5244  
needs of the district. The Ohio board of regents may undertake 5245  
or contract for a study to be made relative to the establishment 5246  
of a community college district. 5247

The attorney general shall be the attorney for each 5248  
community college district and shall provide legal advice in all 5249  
matters relating to its powers and duties. 5250

A proposal to create a community college district may be 5251  
presented to the Ohio board of regents in any of the following 5252  
ways: 5253

(A) The board of county commissioners of any county, 5254  
having a population of not less than seventy-five thousand, may, 5255  
by resolution approved by two-thirds of its members, propose the 5256



creation of a community college district consisting of the whole 5257  
territory of such county. 5258

(B) The boards of county commissioners of any two or more 5259  
contiguous counties, which together have a combined population 5260  
of not less than seventy-five thousand, may, by a resolution 5261  
approved by two-thirds of the members of each such board, 5262  
together and jointly propose the creation of a community college 5263  
district consisting of the whole territories of such counties 5264  
together. 5265

(C) Qualified electors residing in a county or in two or 5266  
more contiguous counties may execute a petition proposing the 5267  
creation of a community college district comprised of the 5268  
territory of a county or two or more contiguous counties, 5269  
respectively. Such petition shall be presented to the board of 5270  
elections of the most populous county in which the proposed 5271  
community college district is situated, and shall be signed by 5272  
at least two per cent of the total number of resident electors 5273  
who voted in the most recent election for governor in the 5274  
territory of such proposed district. Such petition shall set 5275  
forth the necessity for the district, a demonstration that it 5276  
will be conducive to the public convenience and welfare, and a 5277  
description of the territory to be included in the proposed 5278  
district. 5279

Upon receiving a petition duly executed pursuant to this 5280  
division, the board of elections of the most populous county 5281  
shall certify the fact of such petition to the election boards 5282  
of the other counties, if any, to be included in such district. 5283  
The proposal to create such district shall be placed on the 5284  
ballot by the board of elections and submitted to vote in each 5285  
affected county or group of contiguous counties, at the next 5286

~~primary or general election or special election held on a day on~~ 5287  
~~which a primary election may be held,~~ occurring more than 5288  
seventy-five days after the filing of such petition. ~~If there is~~ 5289  
~~no primary or general election occurring within ninety days~~ 5290  
~~after the filing of such petition, the board of elections of the~~ 5291  
~~most populous county shall fix the date of a special election to~~ 5292  
~~be held in each affected county, or group of contiguous~~ 5293  
~~counties, such date to be not less than seventy five days after~~ 5294  
~~the filing of the petition and to be consistent with the~~ 5295  
~~requirements of section 3501.01 of the Revised Code.~~ If a 5296  
majority of the electors voting on the proposition in the 5297  
proposed community college district vote in favor thereof, the 5298  
board of elections of the most populous county in which the 5299  
proposed district is situated shall certify such fact to the 5300  
Ohio board of regents. 5301

(D) No county shall be included in the territory of more 5302  
than one community college district. 5303

A community college district may also be created under 5304  
division (D) of section 3358.02 of the Revised Code. 5305

**Sec. 3354.12.** (A) Upon the request by resolution approved 5306  
by the board of trustees of a community college district, and 5307  
upon certification to the board of elections not less than 5308  
ninety days prior to ~~the~~ a general election or a special 5309  
election held on a day on which a primary election may be held, 5310  
the boards of elections of the county or counties comprising 5311  
such district shall place upon the ballot in their respective 5312  
counties the question of levying a tax on all the taxable 5313  
property in the community college district outside the ten-mill 5314  
limitation, for a specified period of years or for a continuing 5315  
period of time, to provide funds for any one or more of the 5316

following purposes: the acquisition of sites, the erection, 5317  
furnishing, and equipment of buildings, the acquisition, 5318  
construction, or improvement of any property which the board of 5319  
trustees of a community college district is authorized to 5320  
acquire, construct, or improve and which has an estimated life 5321  
of usefulness of five years or more as certified by the fiscal 5322  
officer, and the payment of operating costs. ~~Not more than two-~~ 5323  
~~special elections shall be held in any one calendar year.~~ Levies 5324  
for a continuing period of time adopted under this section may 5325  
be reduced in accordance with section 5705.261 of the Revised 5326  
Code. 5327

If such proposal is to be or include the renewal of an 5328  
existing levy at the expiration thereof, the ballot for such 5329  
election shall state whether it is a renewal of a tax; a renewal 5330  
of a stated number of mills and an increase of a stated number 5331  
of mills, or a renewal of a part of an existing levy with a 5332  
reduction of a stated number of mills; the year of the tax 5333  
duplicate on which such renewal will first be made; and if 5334  
earlier, the year of the tax duplicate on which such additional 5335  
levy will first be made, which may include the tax duplicate for 5336  
the current year unless the election is to be held after the 5337  
first Tuesday after the first Monday in November of the current 5338  
tax year. The ballot shall also state the period of years for 5339  
such levy or that it is for a continuing period of time. If a 5340  
levy for a continuing period of time provides for but is not 5341  
limited to current expenses, the resolution of the board of 5342  
trustees providing for the election on such levy shall apportion 5343  
the annual rate of the levy between current expenses and the 5344  
other purpose or purposes. Such apportionment need not be the 5345  
same for each year of the levy, but the respective portions of 5346  
the rate actually levied each year for current expenses and the 5347

other purpose or purposes shall be limited by such 5348  
apportionment. The portion of the rate apportioned to the other 5349  
purpose or purposes shall be reduced as provided in division (B) 5350  
of this section. 5351

If a majority of the electors in such district voting on 5352  
such question approve thereof, the county auditor or auditors of 5353  
the county or counties comprising such district shall annually, 5354  
for the applicable years, place such levy on the tax duplicate 5355  
in such district, in an amount determined by the board of 5356  
trustees, but not to exceed the amount set forth in the 5357  
proposition approved by the electors. 5358

The boards of trustees of a community college district 5359  
shall establish a special fund for all revenue derived from any 5360  
tax levied pursuant to this section. 5361

The boards of elections of the county or counties 5362  
comprising the district shall cause to be published in a 5363  
newspaper of general circulation in each such county an 5364  
advertisement of the proposed tax levy question once a week for 5365  
two consecutive weeks, or as provided in section 7.16 of the 5366  
Revised Code, prior to the election at which the question is to 5367  
appear on the ballot. If a board of elections operates and 5368  
maintains a web site, that board also shall post the 5369  
advertisement on its web site for thirty days prior to that 5370  
election. 5371

After the approval of such levy by vote, the board of 5372  
trustees of a community college district may anticipate a 5373  
fraction of the proceeds of such levy and from time to time 5374  
issue anticipation notes having such maturity or maturities that 5375  
the aggregate principal amount of all such notes maturing in any 5376  
calendar year shall not exceed seventy-five per cent of the 5377

anticipated proceeds from such levy for such year, and that no 5378  
note shall mature later than the thirty-first day of December of 5379  
the tenth calendar year following the calendar year in which 5380  
such note is issued. Each issue of notes shall be sold as 5381  
provided in Chapter 133. of the Revised Code. 5382

The amount of bonds or anticipatory notes authorized 5383  
pursuant to Chapter 3354. of the Revised Code, may include sums 5384  
to repay moneys previously borrowed, advanced, or granted and 5385  
expended for the purposes of such bond or anticipatory note 5386  
issues, whether such moneys were advanced from the available 5387  
funds of the community college district or by other persons, and 5388  
the community college district may restore and repay to such 5389  
funds or persons from the proceeds of such issues the moneys so 5390  
borrowed, advanced or granted. 5391

All operating costs of such community college may be paid 5392  
out of any gift or grant from the state, pursuant to division 5393  
(K) of section 3354.09 of the Revised Code; out of student fees 5394  
and tuition collected pursuant to division (G) of section 5395  
3354.09 of the Revised Code; or out of unencumbered funds from 5396  
any other source of the community college income not prohibited 5397  
by law. 5398

(B) Prior to the application of section 319.301 of the 5399  
Revised Code, the rate of a levy that is limited to, or to the 5400  
extent that it is apportioned to, purposes other than current 5401  
expenses shall be reduced in the same proportion in which the 5402  
district's total valuation increases during the life of the levy 5403  
because of additions to such valuation that have resulted from 5404  
improvements added to the tax list and duplicate. 5405

**Sec. 3357.02.** A technical college district may be created 5406  
with the approval of the Ohio board of regents pursuant to 5407

standards established by it. Such standards shall take into 5408  
consideration such factors as the population of the proposed 5409  
district, the present and potential pupil enrollment, present 5410  
and potential higher education facilities in the district, and 5411  
such other factors as may pertain to the educational needs of 5412  
the district. The Ohio board of regents may undertake a study or 5413  
contract for a study to be made relative to its establishment or 5414  
application of such standards. 5415

The attorney general shall be the attorney for each 5416  
technical college district and shall provide legal advice in all 5417  
matters relating to its powers and duties. 5418

A proposal to create a technical college district may be 5419  
presented to the Ohio board of regents in any of the following 5420  
ways: 5421

(A) The board of education of a city school district may 5422  
by resolution approved by a majority of its members propose the 5423  
creation of a technical college district consisting of the whole 5424  
territory of such district. 5425

(B) The boards of two or more contiguous city, exempted 5426  
village, or local school districts or educational service 5427  
centers may by resolutions approved by a majority of the members 5428  
of each participating board propose the creation of a technical 5429  
college district consisting of the whole territories of all the 5430  
participating school districts and educational service centers. 5431

(C) The governing board of any educational service center 5432  
may by resolution approved by a majority of its members propose 5433  
the creation of a technical college district consisting of the 5434  
whole territory of such educational service center. 5435

(D) The governing boards of any two or more contiguous 5436

educational service centers may by resolutions approved by a 5437  
majority of the members of each participating board, propose the 5438  
creation of a technical college district consisting of the whole 5439  
territories of such educational service centers. 5440

(E) Qualified electors residing in a city school district, 5441  
in a county, in two or more contiguous school districts, or in 5442  
two or more contiguous counties may execute a petition proposing 5443  
the creation of a technical college district comprised of the 5444  
territory of the city school district, educational service 5445  
center, two or more contiguous school districts or educational 5446  
service centers, or two or more contiguous counties, 5447  
respectively. Such petition shall be presented to the board of 5448  
elections of the most populous county in which the technical 5449  
college district is situated and shall bear the signatures of at 5450  
least two per cent of the total number of resident electors who 5451  
voted in the most recent election for governor in the territory 5452  
of such proposed district. Such petition shall set forth the 5453  
necessity for the district, a demonstration that it will be 5454  
conducive to the public convenience and welfare, and a 5455  
description of the territory to be included in the proposed 5456  
district. 5457

Upon receiving a petition duly executed pursuant to 5458  
division (E) of this section, the board of elections of the most 5459  
populous county shall certify the fact of such petition to the 5460  
boards of elections of the other counties, if any, in which any 5461  
of the territory of the proposed district is situated. The 5462  
proposal to create a technical college district shall be placed 5463  
on the ballot by the board of elections and submitted to vote in 5464  
each affected city school district, county, or group of 5465  
contiguous school districts or counties, at the next ~~primary or~~ 5466  
general election or special election held on a day on which a 5467

~~primary election may be held, occurring more than ninety days 5468~~  
~~after the filing of such petition. If there is no primary or 5469~~  
~~general election occurring within one hundred five days after 5470~~  
~~the filing of such petition, the board of elections of the most 5471~~  
~~populous county shall fix the date of a special election to be 5472~~  
~~held in each affected city school district, county, or group of 5473~~  
~~contiguous school districts or counties, such date to be not 5474~~  
~~less than ninety days after the filing of the petition. If a 5475~~  
majority of electors voting on the proposition in the proposed 5476  
technical college district vote in favor thereof, the board of 5477  
elections of the most populous county in which the proposed 5478  
district is situated shall certify such fact to the Ohio board 5479  
of regents. 5480

**Sec. 3357.11.** For the purposes of purchasing a site or 5481  
enlargement thereof, and for the erection and equipment of 5482  
buildings, or for the purpose of enlarging, improving, or 5483  
rebuilding existing facilities, the board of trustees of a 5484  
technical college district shall determine the amount of bonds 5485  
to be issued and such other matters as pertain thereto, and may 5486  
when authorized by the vote of the electors of the district, 5487  
issue and sell such bonds as provided in Chapter 133. of the 5488  
Revised Code. Such board of trustees shall have the same 5489  
authority and be subject to the same procedure as provided in 5490  
such chapter in the case where the board of education proposes a 5491  
bond issue for the purposes noted in this section. 5492

At any time the board of trustees of a technical college 5493  
district by a vote of two-thirds of all its members may declare 5494  
by resolution the necessity of a tax outside the ten-mill 5495  
limitation for a period of years not to exceed ten years, to 5496  
provide funds for one or more of the following purposes: for 5497  
operation and maintenance, for purchasing a site or enlargement 5498



thereof, for the erection and construction or equipment of 5499  
buildings, or for the purpose of enlarging or improving or 5500  
rebuilding thereon. A copy of such resolution shall be certified 5501  
to the board of elections of the county or counties in which 5502  
such technical college district is situated, for the purpose of 5503  
placing the proposal on the ballot at ~~an~~ a general election or a 5504  
special election held on a day on which a primary election ~~to~~ 5505  
may be held at, occurring on a date designated by such board of 5506  
trustees, ~~which date shall be consistent with the requirements~~ 5507  
~~of section 3501.01 of the Revised Code,~~ but which shall not be 5508  
earlier than ninety days after the adoption and certification of 5509  
such resolution. If a majority of the electors in such district 5510  
voting on such question vote in favor of such levy, the 5511  
resolution shall go into immediate effect. The trustees shall 5512  
certify their action to the auditors of the county or counties 5513  
in which such technical college district is situated, who shall 5514  
annually thereafter place such levy on the tax duplicate in such 5515  
district in the amount set forth in the proposition approved by 5516  
the voters. 5517

After the approval of such levy by vote the board of 5518  
trustees of a technical college district may anticipate a 5519  
fraction of the proceeds of such levy and from time to time, 5520  
during the life of such levy, issue anticipation notes in an 5521  
amount not to exceed seventy-five per cent of the estimated 5522  
proceeds of such levy to be collected in each year over a period 5523  
of five years after the date of the issuance of such notes, less 5524  
an amount equal to the proceeds of such levy previously 5525  
obligated for each year by the issuance of anticipation notes, 5526  
provided, that the total amount maturing in any one year shall 5527  
not exceed seventy-five per cent of the anticipated proceeds of 5528  
such levy for that year. 5529

Each issue of notes shall be sold as provided in Chapter 5530  
133. of the Revised Code and shall mature serially in 5531  
substantially equal amounts, during each remaining year of the 5532  
levy, not to exceed five, after their issuance. 5533

All necessary expenses for the operation of such technical 5534  
college may be paid from any gifts, from grants of the state or 5535  
federal government, from student fees and tuition collected 5536  
pursuant to division (G) of section 3357.09 of the Revised Code, 5537  
or from unencumbered funds from any other source of the 5538  
technical college income, not prohibited by law. 5539

**Sec. 3381.03.** Any county, or any two or more counties, 5540  
municipal corporations, or townships, or any combination of 5541  
these may create a regional arts and cultural district by the 5542  
adoption of a resolution or ordinance by the board of county 5543  
commissioners of each county, the legislative authority of each 5544  
municipal corporation, and the board of township trustees of 5545  
each township that desires to create or to join in the creation 5546  
of the district. The resolution or ordinance shall state all of 5547  
the following: 5548

(A) The purposes for the creation of the district; 5549

(B) The counties, municipal corporations, or townships 5550  
that are to be included in the district; 5551

(C) The official name by which the district shall be 5552  
known; 5553

(D) The location of the principal office of the district 5554  
or the manner in which the location shall be selected; 5555

(E) Subject to section 3381.05 of the Revised Code, the 5556  
number, term, and compensation, which shall not exceed the sum 5557  
of fifty dollars for each board and committee meeting attended 5558

by a member, of the members of the board of trustees of the 5559  
district; 5560

(F) Subject to section 3381.05 of the Revised Code, the 5561  
manner in which members of the board of trustees of the district 5562  
shall be appointed; the method of filling vacancies; and the 5563  
period, if any, for which a trustee continues in office after 5564  
expiration of the trustee's term pending the appointment of the 5565  
trustee's successor; 5566

(G) The manner of apportioning expenses of the district 5567  
among the participating counties, municipal corporations, and 5568  
townships. 5569

The resolution or ordinance may also provide that the 5570  
authority of the districts to make grants under section 3381.20 5571  
of the Revised Code may be totally or partially delegated to one 5572  
or more area arts councils, as defined in section 757.03 of the 5573  
Revised Code, located within the district. 5574

The district provided for in the resolution or ordinance 5575  
shall be created upon the adoption of the resolution or 5576  
ordinance by the board of county commissioners of each county, 5577  
the legislative authority of each municipal corporation, and the 5578  
board of township trustees of each township enumerated in the 5579  
resolution or ordinance. The resolution or ordinance may be 5580  
amended to include additional counties, municipal corporations, 5581  
or townships or for any other purpose by the adoption of an 5582  
amendment by the board of county commissioners of each county, 5583  
the legislative authority of each municipal corporation, and the 5584  
board of township trustees of each township that has created or 5585  
joined or proposes to join the district. 5586

After each county, municipal corporation, and township has 5587

adopted a resolution or ordinance approving inclusion of 5588  
additional counties, municipal corporations, or townships in the 5589  
district, a copy of the resolution or ordinance shall be filed 5590  
with the clerk of the board of the county commissioners of each 5591  
county, the clerk of the legislative authority of each municipal 5592  
corporation, and the fiscal officer of the board of trustees of 5593  
each township proposed to be included in the district. The 5594  
inclusion is effective when all such filing is completed unless 5595  
the district to which territory is to be added has authority to 5596  
levy an ad valorem tax on property within its territory, in 5597  
which event the inclusion shall become effective upon voter 5598  
approval of the joinder and the tax. The board of trustees shall 5599  
promptly certify the proposal to the board or boards of 5600  
elections for the purpose of having the proposal placed on the 5601  
ballot at the next general election or special election held on 5602  
a day on which a primary election that occurs may be held, 5603  
occurring not less than sixty days after the date of the meeting 5604  
of the board of trustees, ~~or at a special election held on a~~ 5605  
~~date specified in the certification that is not less than sixty~~ 5606  
~~days after the date of the meeting of the board.~~ If territory of 5607  
more than one county, municipal corporation, or township is to 5608  
be added to the regional arts and cultural district, the 5609  
electors of the territories of the counties, municipal 5610  
corporations, or townships which are to be added shall vote as a 5611  
district, and the outcome of the election shall be determined by 5612  
the vote cast in the entire district. Upon certification of a 5613  
proposal to the board or boards of elections pursuant to this 5614  
section, the board or boards of elections shall make the 5615  
necessary arrangements for the submission of the questions to 5616  
the electors of the territory to be added to the district, and 5617  
the election shall be held, canvassed, and certified in the 5618  
manner provided for the submission of tax levies under section 5619

5705.19 of the Revised Code, except that the question appearing 5620  
on the ballot shall read: 5621

"Shall the territory within the ..... (name 5622  
or names of political subdivisions to be joined) be added 5623  
to ..... (name) regional arts and 5624  
cultural district? And shall a(n) ..... (here 5625  
insert type of tax or taxes) at a rate of taxation not to exceed 5626  
..... (here insert maximum tax rate or rates) be levied for 5627  
purposes of such district?" 5628

If the question is approved by a majority of the electors 5629  
voting on the question, the joinder is effective immediately, 5630  
and the district may extend the levy of the tax against all the 5631  
taxable property within the territory that has been added. If 5632  
the question is approved at a general election ~~or at a special~~ 5633  
~~election occurring prior to a general election but after the~~ 5634  
~~fifteenth day of July in any calendar year~~, the district may 5635  
amend its budget and resolution adopted pursuant to section 5636  
5705.34 of the Revised Code, and the levy shall be placed on the 5637  
current tax list and duplicate and collected as other taxes are 5638  
collected from all taxable property within the territory of the 5639  
district, including the territory added as a result of the 5640  
election. 5641

The territory of a district shall be coextensive with the 5642  
territory of the counties, municipal corporations, and townships 5643  
included within the district, provided that the same territory 5644  
may not be included in more than one regional arts and cultural 5645  
district, and provided, that if a district includes only a 5646  
portion of an entire county, a district may be created in the 5647  
remaining portion of the same county by resolution of the board 5648  
of county commissioners acting alone or in conjunction with 5649

municipal corporations and townships as provided in this 5650  
section. 5651

Sec. 3501.022. (A) Notwithstanding any section of the 5652  
Revised Code to the contrary, no question or issue proposing 5653  
either of the following may be placed on the ballot at a special 5654  
election held in August: 5655

(1) To levy, renew, replace, increase, decrease, or repeal 5656  
any tax; 5657

(2) To create, dissolve, or change the territorial 5658  
boundaries of a political subdivision or other entity authorized 5659  
to submit to the electors a question described in division (A) 5660  
(1) of this section. 5661

(B) A board of elections may not accept a resolution or 5662  
ordinance proposing to submit to the electors a question or 5663  
issue described in division (A) of this section at a special 5664  
election held in August. 5665

**Sec. 4301.421. (A)** For the purposes of section 307.696 of 5666  
the Revised Code, to pay the expenses of administering the tax, 5667  
and to pay any or all of the charge the board of elections makes 5668  
against the county to hold the election on the question of 5669  
levying the tax, or for those purposes and to provide revenues 5670  
to the county for permanent improvements, the board of county 5671  
commissioners may levy a tax on the sale of beer at a rate not 5672  
to exceed sixteen cents per gallon, on the sale of cider at a 5673  
rate not to exceed twenty-four cents per gallon, and on the sale 5674  
of wine and mixed beverages at a rate not to exceed thirty-two 5675  
cents per gallon. The tax shall be imposed on all beer, cider, 5676  
wine, and mixed beverages sold for resale at retail in the 5677  
county, and on all beer, cider, wine, and mixed beverages sold 5678

at retail in the county by the manufacturer, bottler, importer, 5679  
or other person upon which the tax has not been paid. The tax 5680  
shall not be levied on the sale of wine to be used for known 5681  
sacramental purposes. The tax may be levied for any number of 5682  
years not exceeding twenty. The tax shall be in addition to the 5683  
taxes imposed by sections 4301.42, 4301.43, 4301.432, and 5684  
4305.01 of the Revised Code. The tax shall not be considered a 5685  
cost in any computation required under rules of the liquor 5686  
control commission regulating minimum prices or mark-ups. 5687

Only one sale of the same article shall be used in 5688  
computing, reporting, and paying the amount of tax due. 5689

The tax shall be levied pursuant to a resolution of the 5690  
county commissioners approved by a majority of the electors in 5691  
the county voting on the question of levying the tax, which 5692  
resolution shall specify the rate of the tax, the number of 5693  
years the tax will be levied, and the purposes for which the tax 5694  
is levied. The election may be held on the date of a general 5695  
election or a special election held on a day on which a primary 5696  
election or special election may be held, occurring not sooner 5697  
than ninety days after the date the board certifies its 5698  
resolution to the board of elections. If approved by the 5699  
electors, the tax shall take effect on the first day of the 5700  
month specified in the resolution but not sooner than the first 5701  
day of the month that is at least sixty days after the 5702  
certification of the election results by the board of elections. 5703  
A copy of the resolution levying the tax and the certification 5704  
of the board of elections shall be certified to the tax 5705  
commissioner at least sixty days prior to the date on which the 5706  
tax is to become effective. 5707

A resolution under this section may be joined on the 5708

ballot as a single question with a resolution adopted under 5709  
section 307.697 or 5743.024 of the Revised Code to levy a tax 5710  
for the same purposes and for the purpose of paying the expenses 5711  
of administering the tax. The form of the ballot in an election 5712  
held pursuant to this section shall be as prescribed in section 5713  
307.697 of the Revised Code. 5714

(B) The board of county commissioners of a county in which 5715  
a tax is imposed under this section on the effective date of the 5716  
amendment of this section by H.B. 59 of the 130th general 5717  
assembly, September 29, 2013, may levy a tax for the purpose of 5718  
section 307.673 of the Revised Code regardless of whether or not 5719  
the cooperative agreement authorized under that section has been 5720  
entered into prior to the day the resolution adopted under 5721  
division (B)(1) or (2) of this section is adopted, for the 5722  
purpose of reimbursing a county for costs incurred in the 5723  
construction of a sports facility pursuant to an agreement 5724  
entered into by the county under section 307.696 of the Revised 5725  
Code, or for the purpose of paying the costs of capital repairs 5726  
of and improvements to a sports facility. The tax shall be 5727  
levied and approved in one of the manners prescribed by division 5728  
(B)(1) or (2) of this section. 5729

(1) The tax may be levied pursuant to a resolution adopted 5730  
by a majority of the members of the board of county 5731  
commissioners not later than September 2, 1995. A board of 5732  
county commissioners approving a tax under division (B)(1) of 5733  
this section may approve a tax under division (D)(1) of section 5734  
307.697 or division (C)(1) of section 5743.024 of the Revised 5735  
Code at the same time. Subject to the resolution being submitted 5736  
to a referendum under sections 305.31 to 305.41 of the Revised 5737  
Code, the resolution shall take effect immediately, but the tax 5738  
levied pursuant to the resolution shall not be levied prior to 5739



the day following the last day that any tax previously levied 5740  
pursuant to this division may be levied. 5741

(2) The tax may be levied pursuant to a resolution adopted 5742  
by a majority of the members of the board of county 5743  
commissioners not later than September 1, 2015, and approved by 5744  
a majority of the electors of the county voting on the question 5745  
of levying the tax. The board of county commissioners shall 5746  
certify a copy of the resolution to the board of elections 5747  
immediately upon adopting a resolution under division (D) (2) of 5748  
this section. The election may be held on the date of a general 5749  
election or a special election held on a day on which a primary 5750  
election may be held, occurring not sooner than ninety days 5751  
after the date the board certifies its resolution to the board 5752  
of elections. The form of the ballot shall be as prescribed by 5753  
division (C) of section 307.697 of the Revised Code, except that 5754  
the phrase "paying not more than one-half of the costs of 5755  
providing a sports facility together with related redevelopment 5756  
and economic development projects" shall be replaced by the 5757  
phrase "paying the costs of constructing, renovating, improving, 5758  
or repairing a sports facility and reimbursing a county for 5759  
costs incurred by the county in the construction of a sports 5760  
facility," and the phrase ", beginning ..... (here insert 5761  
the earliest date the tax would take effect)" shall be appended 5762  
after "years." A board of county commissioners submitting the 5763  
question of a tax under division (B) (2) of this section may 5764  
submit the question of a tax under division (D) (2) of section 5765  
307.697 or division (C) (2) of section 5743.024 of the Revised 5766  
Code as a single question, and the form of the ballot shall 5767  
include each of the proposed taxes. 5768

If approved by a majority of electors voting on the 5769  
question, the tax shall take effect on the day specified on the 5770

ballot, which shall not be earlier than the day following the 5771  
last day that any tax previously levied pursuant to this 5772  
division may be levied. 5773

The rate of a tax levied pursuant to division (B) (1) or 5774  
(2) of this section shall not exceed the rate specified in 5775  
division (A) of this section. A tax levied pursuant to division 5776  
(B) (1) or (2) of this section may be levied for any number of 5777  
years not exceeding twenty. 5778

A board of county commissioners adopting a resolution 5779  
under division (B) (1) or (2) of this section shall certify a 5780  
copy of the resolution to the tax commissioner immediately upon 5781  
adoption of the resolution. 5782

(C) No tax shall be levied under division (A) of this 5783  
section on or after September 23, 2008. This division does not 5784  
apply to a tax levied under division (B) of this section, and 5785  
does not prevent the collection of any tax levied under this 5786  
section before September 23, 2008, so long as that tax remains 5787  
effective. 5788

**Sec. 4301.424.** (A) For the purpose of section 351.26 of 5789  
the Revised Code and to pay any or all of the charge the board 5790  
of elections makes against the county to hold the election on 5791  
the question of levying the tax, the board of county 5792  
commissioners, in the manner prescribed by division (A) of 5793  
section 351.26 of the Revised Code, may levy a tax on each 5794  
gallon of spirituous liquor; on the sale of beer; and on the 5795  
sale of wine and mixed beverages. The tax on spirituous liquor 5796  
shall be imposed on spirituous liquor sold to or purchased by 5797  
liquor permit holders for resale, and sold at retail by the 5798  
division of liquor control, in the county at a rate not greater 5799  
than three dollars per gallon; the tax on beer, wine, and mixed 5800

beverages shall be imposed on all beer, wine, and mixed 5801  
beverages sold for resale at retail in the county, and on all 5802  
beer, wine, and mixed beverages sold at retail in the county by 5803  
the manufacturer, bottler, importer, or other person and upon 5804  
which the tax has not been paid. The rate of the tax on beer 5805  
shall not exceed sixteen cents per gallon, and the rate of the 5806  
tax on wine and mixed beverages shall not exceed thirty-two 5807  
cents per gallon. Only one sale of the same article shall be 5808  
used in computing, reporting, and paying the amount of tax due. 5809  
The tax may be levied for any number of years not exceeding 5810  
twenty. 5811

The tax shall be levied pursuant to a resolution of the 5812  
board of county commissioners adopted as prescribed by division 5813  
(A) of section 351.26 of the Revised Code and approved by a 5814  
majority of the electors in the county voting on the question of 5815  
levying the tax. The resolution shall specify the rates of the 5816  
tax, the number of years the tax will be levied, and the 5817  
purposes for which the tax is levied. Such election may be held 5818  
on the date of a general election or a special election held on 5819  
a day on which a primary election may be held, occurring not 5820  
sooner than ninety days after the date the board certifies its 5821  
resolution to the board of elections. If approved by the 5822  
electors, the tax takes effect on the first day of the month 5823  
specified in the resolution but not sooner than the first day of 5824  
the month that is at least sixty days after the certification of 5825  
the election results by the board of elections. A copy of the 5826  
resolution levying the tax shall be certified to the division of 5827  
liquor control and the tax commissioner at least sixty days 5828  
prior to the date on which the tax is to become effective. 5829

(B) A resolution under this section may be joined on the 5830  
ballot as a single question with a resolution adopted under 5831

section 5743.026 of the Revised Code to levy a tax for the same 5832  
purposes, and for the purpose of paying the expenses of 5833  
administering that tax. 5834

(C) The form of the ballot in an election held on the 5835  
question of levying a tax proposed pursuant to this section 5836  
shall be as prescribed by section 351.26 of the Revised Code. 5837

(D) No tax shall be levied under this section on or after 5838  
September 23, 2008. This division does not prevent the 5839  
collection of any tax levied under this section before that date 5840  
so long as that tax remains effective. 5841

**Sec. 5705.191.** The taxing authority of any subdivision, 5842  
other than the board of education of a school district or the 5843  
taxing authority of a county school financing district, by a 5844  
vote of two-thirds of all its members, may declare by resolution 5845  
that the amount of taxes that may be raised within the ten-mill 5846  
limitation by levies on the current tax duplicate will be 5847  
insufficient to provide an adequate amount for the necessary 5848  
requirements of the subdivision, and that it is necessary to 5849  
levy a tax in excess of such limitation for any of the purposes 5850  
in section 5705.19 of the Revised Code, or to supplement the 5851  
general fund for the purpose of making appropriations for one or 5852  
more of the following purposes: public assistance, human or 5853  
social services, relief, welfare, hospitalization, health, and 5854  
support of general hospitals, and that the question of such 5855  
additional tax levy shall be submitted to the electors of the 5856  
subdivision at a general, election or a special election held on 5857  
a day on which a primary, ~~or special~~ election ~~to~~ may be held, 5858  
occurring at a time therein specified. In the case of a 5859  
qualifying library levy for the support of a library association 5860  
or private corporation, the question of the levy shall be 5861

submitted to the electors of the association library district. 5862  
Such resolution shall not include a levy on the current tax list 5863  
and duplicate unless such election is to be held at or prior to 5864  
the general election day of the current tax year. Such 5865  
resolution shall conform to the requirements of section 5705.19 5866  
of the Revised Code, except that a levy to supplement the 5867  
general fund for the purposes of public assistance, human or 5868  
social services, relief, welfare, hospitalization, health, or 5869  
the support of general or tuberculosis hospitals may not be for 5870  
a longer period than ten years. All other levies under this 5871  
section may not be for a longer period than five years unless a 5872  
longer period is permitted by section 5705.19 of the Revised 5873  
Code, and the resolution shall specify the date of holding such 5874  
election, which shall not be earlier than ninety days after the 5875  
adoption and certification of such resolution. The resolution 5876  
shall go into immediate effect upon its passage and no 5877  
publication of the same is necessary other than that provided 5878  
for in the notice of election. A copy of such resolution, 5879  
immediately after its passage, shall be certified to the board 5880  
of elections of the proper county or counties in the manner 5881  
provided by section 5705.25 of the Revised Code, and such 5882  
section shall govern the arrangements for the submission of such 5883  
question and other matters with respect to such election, to 5884  
which section 5705.25 of the Revised Code refers, excepting that 5885  
such election shall be held on the date of the general election 5886  
or the special election held on a day on which a primary 5887  
election may be held, as specified in the resolution, ~~which~~ 5888  
~~shall be consistent with the requirements of section 3501.01 of~~ 5889  
~~the Revised Code,~~ provided that only one ~~special~~ election for 5890  
the submission of such question may be held in any one calendar 5891  
year ~~and provided that a special election may be held upon the~~ 5892  
~~same day a primary election is held.~~ Publication of notice of 5893

that election shall be made in a newspaper of general 5894  
circulation in the county once a week for two consecutive weeks, 5895  
or as provided in section 7.16 of the Revised Code, prior to the 5896  
election. If the board of elections operates and maintains a web 5897  
site, the board of elections shall post notice of the election 5898  
on its web site for thirty days prior to the election. 5899

If a majority of the electors voting on the question vote 5900  
in favor thereof, the taxing authority of the subdivision may 5901  
make the necessary levy within such subdivision or, in the case 5902  
of a qualifying library levy for the support of a library 5903  
association or private corporation, within the association 5904  
library district, at the additional rate or at any lesser rate 5905  
outside the ten-mill limitation on the tax list and duplicate 5906  
for the purpose stated in the resolution. Such tax levy shall be 5907  
included in the next annual tax budget that is certified to the 5908  
county budget commission. 5909

After the approval of such a levy by the electors, the 5910  
taxing authority of the subdivision may anticipate a fraction of 5911  
the proceeds of such levy and issue anticipation notes. In the 5912  
case of a continuing levy that is not levied for the purpose of 5913  
current expenses, notes may be issued at any time after approval 5914  
of the levy in an amount not more than fifty per cent of the 5915  
total estimated proceeds of the levy for the succeeding ten 5916  
years, less an amount equal to the fraction of the proceeds of 5917  
the levy previously anticipated by the issuance of anticipation 5918  
notes. In the case of a levy for a fixed period that is not for 5919  
the purpose of current expenses, notes may be issued at any time 5920  
after approval of the levy in an amount not more than fifty per 5921  
cent of the total estimated proceeds of the levy throughout the 5922  
remaining life of the levy, less an amount equal to the fraction 5923  
of the proceeds of the levy previously anticipated by the 5924

issuance of anticipation notes. In the case of a levy for 5925  
current expenses, notes may be issued after the approval of the 5926  
levy by the electors and prior to the time when the first tax 5927  
collection from the levy can be made. Such notes may be issued 5928  
in an amount not more than fifty per cent of the total estimated 5929  
proceeds of the levy throughout the term of the levy in the case 5930  
of a levy for a fixed period, or fifty per cent of the total 5931  
estimated proceeds for the first ten years of the levy in the 5932  
case of a continuing levy. 5933

No anticipation notes that increase the net indebtedness 5934  
of a county may be issued without the prior consent of the board 5935  
of county commissioners of that county. The notes shall be 5936  
issued as provided in section 133.24 of the Revised Code, shall 5937  
have principal payments during each year after the year of their 5938  
issuance over a period not exceeding the life of the levy 5939  
anticipated, and may have a principal payment in the year of 5940  
their issuance. 5941

"Taxing authority" and "subdivision" have the same 5942  
meanings as in section 5705.01 of the Revised Code. 5943

This section is supplemental to and not in derogation of 5944  
sections 5705.20, 5705.21, and 5705.22 of the Revised Code. 5945

**Sec. 5705.192.** (A) For the purposes of this section only, 5946  
"taxing authority" includes a township board of park 5947  
commissioners appointed under section 511.18 of the Revised 5948  
Code. 5949

(B) A taxing authority may propose to replace an existing 5950  
levy that the taxing authority is authorized to levy, regardless 5951  
of the section of the Revised Code under which the authority is 5952  
granted, except a school district emergency levy proposed 5953

pursuant to sections 5705.194 to 5705.197 of the Revised Code. 5954  
The taxing authority may propose to replace the existing levy in 5955  
its entirety at the rate at which it is authorized to be levied; 5956  
may propose to replace a portion of the existing levy at a 5957  
lesser rate; or may propose to replace the existing levy in its 5958  
entirety and increase the rate at which it is levied. If the 5959  
taxing authority proposes to replace an existing levy, the 5960  
proposed levy shall be called a replacement levy and shall be so 5961  
designated on the ballot. Except as otherwise provided in this 5962  
division, a replacement levy shall be limited to the purpose of 5963  
the existing levy, and shall appear separately on the ballot 5964  
from, and shall not be conjoined with, the renewal of any other 5965  
existing levy. In the case of an existing school district levy 5966  
imposed under section 5705.21 of the Revised Code for the 5967  
purpose specified in division (F) of section 5705.19 of the 5968  
Revised Code, or in the case of an existing school district levy 5969  
imposed under section 5705.217 of the Revised Code for the 5970  
acquisition, construction, enlargement, renovation, and 5971  
financing of permanent improvements, the replacement for that 5972  
existing levy may be for the same purpose or for the purpose of 5973  
general permanent improvements as defined in section 5705.21 of 5974  
the Revised Code. The replacement for an existing levy imposed 5975  
under division (L) of section 5705.19 or section 5705.222 of the 5976  
Revised Code may be for any purpose authorized for a levy 5977  
imposed under section 5705.222 of the Revised Code. 5978

The resolution proposing a replacement levy shall specify 5979  
the purpose of the levy; its proposed rate expressed in mills; 5980  
whether the proposed rate is the same as the rate of the 5981  
existing levy, a reduction, or an increase; the extent of any 5982  
reduction or increase expressed in mills; the first calendar 5983  
year in which the levy will be due; and the term of the levy, 5984



expressed in years or, if applicable, that it will be levied for 5985  
a continuing period of time. 5986

The sections of the Revised Code governing the maximum 5987  
rate and term of the existing levy, the contents of the 5988  
resolution that proposed the levy, the adoption of the 5989  
resolution, the arrangements for the submission of the question 5990  
of the levy, and notice of the election also govern the 5991  
respective provisions of the proposal to replace the existing 5992  
levy, except as provided in divisions (B) (1) to (4) of this 5993  
section: 5994

(1) In the case of an existing school district levy that 5995  
is imposed under section 5705.21 of the Revised Code for the 5996  
purpose specified in division (F) of section 5705.19 of the 5997  
Revised Code or under section 5705.217 of the Revised Code for 5998  
the acquisition, construction, enlargement, renovation, and 5999  
financing of permanent improvements, and that is to be replaced 6000  
by a levy for general permanent improvements, the term of the 6001  
replacement levy may be for a continuing period of time. 6002

(2) The date on which the election is held shall be as 6003  
follows: 6004

(a) For the replacement of a levy with a fixed term of 6005  
years, the date of the general election held during the last 6006  
year the existing levy may be extended on the real and public 6007  
utility property tax list and duplicate, or the date of ~~any~~ 6008  
either the general election or the special election held on a 6009  
day on which a primary election may be held, occurring in the 6010  
ensuing year; 6011

(b) For the replacement of a levy imposed for a continuing 6012  
period of time, the date of ~~any~~ a general election or a special 6013

election held on a day on which a primary election may be held, 6014  
occurring in any year after the year the levy to be replaced is 6015  
first approved by the electors, except that only one election on 6016  
the question of replacing the levy may be held during any 6017  
calendar year. 6018

The failure by the electors to approve a proposal to 6019  
replace a levy imposed for a continuing period of time does not 6020  
terminate the existing continuing levy. 6021

(3) In the case of an existing school district levy 6022  
imposed under division (B) of section 5705.21, division (C) of 6023  
section 5705.212, or division ~~(J)~~(I) of section 5705.218 of the 6024  
Revised Code, the rates allocated to the qualifying school 6025  
district and to partnering community schools each may be 6026  
increased or decreased or remain the same, and the total rate 6027  
may be increased, decreased, or remain the same. 6028

(4) In the case of an existing levy imposed under division 6029  
(L) of section 5705.19 of the Revised Code, the term may be for 6030  
any number of years not exceeding ten or for a continuing period 6031  
of time. 6032

(C) The form of the ballot at the election on the question 6033  
of a replacement levy shall be as follows: 6034

"A replacement of a tax for the benefit of ..... 6035  
(name of subdivision or public library) for the purpose 6036  
of ..... (the purpose stated in the resolution) at a rate 6037  
not exceeding ..... mills for each one dollar of valuation, 6038  
which amounts to ..... (rate expressed in dollars and 6039  
cents) for each one hundred dollars in valuation, for ..... 6040  
(number of years levy is to run, or that it will be levied for a 6041  
continuous period of time) 6042

FOR THE TAX LEVY
AGAINST THE TAX LEVY

6043  
6044  
6045  
6046

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)~~(I) 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," the following: "(of which ..... mills is to be allocated to partnering community schools)."

6047  
6048  
6049  
6050  
6051  
6052  
6053

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)~~(I) 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 reduced that is to be allocated to partnering community schools.

6054  
6055  
6056  
6057  
6058  
6059  
6060  
6061  
6062  
6063  
6064  
6065  
6066  
6067  
6068

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

6069  
6070  
6071  
6072

calendar year ..... (first calendar year in which the tax  
shall be due)." 6073  
6074

The question covered by the resolution shall be submitted 6075  
as a separate proposition, but may be printed on the same ballot 6076  
with any other proposition submitted at the same election, other 6077  
than the election of officers. More than one such question may 6078  
be submitted at the same election. 6079

(D) Two or more existing levies, or any portion of those 6080  
levies, may be combined into one replacement levy, so long as 6081  
all of the existing levies are for the same purpose and either 6082  
all are due to expire the same year or all are for a continuing 6083  
period of time. The question of combining all or portions of 6084  
those existing levies into the replacement levy shall appear as 6085  
one ballot proposition before the electors. If the electors 6086  
approve the ballot proposition, all or the stated portions of 6087  
the existing levies are replaced by one replacement levy. 6088

(E) A levy approved in excess of the ten-mill limitation 6089  
under this section shall be certified to the tax commissioner. 6090  
In the first year of a levy approved under this section, the 6091  
levy shall be extended on the tax lists after the February 6092  
settlement succeeding the election at which the levy was 6093  
approved. If the levy is to be placed on the tax lists of the 6094  
current year, as specified in the resolution providing for its 6095  
submission, the result of the election shall be certified 6096  
immediately after the canvass by the board of elections to the 6097  
taxing authority, which shall forthwith make the necessary levy 6098  
and certify it to the county auditor, who shall extend it on the 6099  
tax lists for collection. After the first year, the levy shall 6100  
be included in the annual tax budget that is certified to the 6101  
county budget commission. 6102

If notes are authorized to be issued in anticipation of 6103  
the proceeds of the existing levy, notes may be issued in 6104  
anticipation of the proceeds of the replacement levy, and such 6105  
issuance is subject to the terms and limitations governing the 6106  
issuance of notes in anticipation of the proceeds of the 6107  
existing levy. 6108

(F) This section does not authorize a tax to be levied in 6109  
any year after the year in which revenue is not needed for the 6110  
purpose for which the tax is levied. 6111

**Sec. 5705.194.** The board of education of any city, local, 6112  
exempted village, cooperative education, or joint vocational 6113  
school district at any time may declare by resolution that the 6114  
revenue that will be raised by all tax levies which the district 6115  
is authorized to impose, when combined with state and federal 6116  
revenues, will be insufficient to provide for the emergency 6117  
requirements of the school district or to avoid an operating 6118  
deficit, and that it is therefore necessary to levy an 6119  
additional tax in excess of the ten-mill limitation. The 6120  
resolution shall be confined to a single purpose and shall 6121  
specify that purpose. If the levy is proposed to renew all or a 6122  
portion of the proceeds derived from one or more existing levies 6123  
imposed pursuant to this section, it shall be called a renewal 6124  
levy and shall be so designated on the ballot. If two or more 6125  
existing levies are to be included in a single renewal levy but 6126  
are not scheduled to expire in the same year, the resolution 6127  
shall specify that the existing levies to be renewed shall not 6128  
be levied after the year preceding the year in which the renewal 6129  
levy is first imposed. Notwithstanding the original purpose of 6130  
any one or more existing levies that are to be in any single 6131  
renewal levy, the purpose of the renewal levy may be either to 6132  
avoid an operating deficit or to provide for the emergency 6133

requirements of the school district. The resolution shall 6134  
further specify the amount of money it is necessary to raise for 6135  
the specified purpose for each calendar year the millage is to 6136  
be imposed; if a renewal levy, whether the levy is to renew all, 6137  
or a portion of, the proceeds derived from one or more existing 6138  
levies; and the number of years in which the millage is to be in 6139  
effect, which may include a levy upon the current year's tax 6140  
list. The number of years may be any number not exceeding ten. 6141

The question shall be submitted at a general election or a 6142  
special election held on a date day on which a primary election 6143  
may be held, as specified in the resolution. The date shall not 6144  
be earlier than eighty days after the adoption and certification 6145  
of the resolution to the county auditor ~~and shall be consistent~~ 6146  
~~with the requirements of section 3501.01 of the Revised Code.~~ A 6147  
resolution for a renewal levy shall not be placed on the ballot 6148  
unless the question is submitted ~~on a date on which either at a~~ 6149  
general election or a special election held on a day on which a 6150  
primary election may be held ~~under division (D) of section~~ 6151  
~~3501.01 of the Revised Code, except for the first Tuesday after~~ 6152  
~~the first Monday in August, occurring~~ during the last year the 6153  
levy to be renewed may be extended on the real and public 6154  
utility property tax list and duplicate, or at any such election 6155  
held in the ensuing year, except that if the resolution proposes 6156  
renewing two or more existing levies, the question shall be 6157  
submitted on the date of ~~the a~~ general election or a special 6158  
election held on a day on which a primary election may be held 6159  
~~during, occurring in~~ the last year at least one of the levies 6160  
to be renewed may be extended on ~~that the~~ tax list and 6161  
duplicate, or at any such election held during the ensuing year. 6162  
For purposes of this section and sections 5705.197 and 5705.199 6163  
of the Revised Code, a levy shall be considered to be an 6164

"existing levy" through the year following the last year it can  
be placed on the real and public utility property tax list and  
duplicate.

~~The submission of questions to the electors under this  
section is subject to the limitation on the number of election  
dates established by section 5705.214 of the Revised Code.~~

The resolution shall go into immediate effect upon its  
passage, and no publication of the resolution shall be necessary  
other than that provided for in the notice of election. A copy  
of the resolution shall immediately after its passing be  
certified to the county auditor of the proper county. Section  
5705.195 of the Revised Code shall govern the arrangements for  
the submission of questions to the electors under this section  
and other matters concerning the election. Publication of notice  
of the election shall be made in one newspaper of general  
circulation in the county once a week for two consecutive weeks,  
or as provided in section 7.16 of the Revised Code, prior to the  
election. If the board of elections operates and maintains a web  
site, the board of elections shall post notice of the election  
on its web site for thirty days prior to the election. If a  
majority of the electors voting on the question submitted in an  
election vote in favor of the levy, the board of education of  
the school district may make the additional levy necessary to  
raise the amount specified in the resolution for the purpose  
stated in the resolution. The tax levy shall be included in the  
next tax budget that is certified to the county budget  
commission.

After the approval of the levy and prior to the time when  
the first tax collection from the levy can be made, the board of  
education may anticipate a fraction of the proceeds of the levy

and issue anticipation notes in an amount not exceeding the 6195  
total estimated proceeds of the levy to be collected during the 6196  
first year of the levy. 6197

The notes shall be issued as provided in section 133.24 of 6198  
the Revised Code, shall have principal payments during each year 6199  
after the year of their issuance over a period not to exceed 6200  
five years, and may have principal payment in the year of their 6201  
issuance. 6202

**Sec. 5705.199.** (A) At any time the board of education of a 6203  
city, local, exempted village, cooperative education, or joint 6204  
vocational school district, by a vote of two-thirds of all its 6205  
members, may declare by resolution that the revenue that will be 6206  
raised by all tax levies that the district is authorized to 6207  
impose, when combined with state and federal revenues, will be 6208  
insufficient to provide for the necessary requirements of the 6209  
school district, and that it is therefore necessary to levy a 6210  
tax in excess of the ten-mill limitation for the purpose of 6211  
providing for the necessary requirements of the school district. 6212  
Such a levy shall be proposed as a substitute for all or a 6213  
portion of one or more existing levies imposed under sections 6214  
5705.194 to 5705.197 of the Revised Code or under this section, 6215  
by levying a tax as follows: 6216

(1) In the initial year the levy is in effect, the levy 6217  
shall be in a specified amount of money equal to the aggregate 6218  
annual dollar amount of proceeds derived from the levy or 6219  
levies, or portion thereof, being substituted. 6220

(2) In each subsequent year the levy is in effect, the 6221  
levy shall be in a specified amount of money equal to the sum of 6222  
the following: 6223



(a) The dollar amount of the proceeds derived from the 6224  
levy in the prior year; and 6225

(b) The dollar amount equal to the product of the total 6226  
taxable value of all taxable real property in the school 6227  
district in the then-current year, excluding carryover property 6228  
as defined in section 319.301 of the Revised Code, multiplied by 6229  
the annual levy, expressed in mills for each one dollar of 6230  
valuation, that was required to produce the annual dollar amount 6231  
of the levy under this section in the prior year; provided, that 6232  
the amount under division (A) (2) (b) of this section shall not be 6233  
less than zero. 6234

(B) The resolution proposing the substitute levy shall 6235  
specify the annual dollar amount the levy is to produce in its 6236  
initial year; the first calendar year in which the levy will be 6237  
due; and the term of the levy expressed in years, which may be 6238  
any number not exceeding ten, or for a continuing period of 6239  
time. The resolution shall specify the date of holding the 6240  
election, which shall not be earlier than ninety days after 6241  
certification of the resolution to the board of elections, and 6242  
which shall be ~~consistent with the requirements of section~~ 6243  
3501.01 of the Revised Code the date of a general election or a 6244  
special election held on a day on which a primary election may 6245  
be held. If two or more existing levies are to be included in a 6246  
single substitute levy, but are not scheduled to expire in the 6247  
same year, the resolution shall specify that the existing levies 6248  
to be substituted shall not be levied after the year preceding 6249  
the year in which the substitute levy is first imposed. 6250

The resolution shall go into immediate effect upon its 6251  
passage, and no publication of the resolution shall be necessary 6252  
other than that provided for in the notice of election. A copy 6253

of the resolution shall immediately after its passage be 6254  
certified to the county auditor in the manner provided by 6255  
section 5705.195 of the Revised Code, and sections 5705.194 and 6256  
5705.196 of the Revised Code shall govern the arrangements for 6257  
the submission of the question and other matters concerning the 6258  
notice of election and the election, except as may be provided 6259  
otherwise in this section. 6260

(C) The form of the ballot to be used at the election on 6261  
the question of a levy under this section shall be as follows: 6262

"Shall a tax levy substituting for an existing levy be 6263  
imposed by the ..... (here insert name of school district) 6264  
for the purpose of providing for the necessary requirements of 6265  
the school district in the initial sum of ..... (here 6266  
insert the annual dollar amount the levy is to produce in its 6267  
initial year), and a levy of taxes be made outside of the ten- 6268  
mill limitation estimated by the county auditor to 6269  
require ..... (here insert number of mills) mills for each 6270  
one dollar of valuation, which amounts to ..... (here 6271  
insert rate expressed in dollars and cents) for each one hundred 6272  
dollars of valuation for the initial year of the tax, for a 6273  
period of ..... (here insert the number of years the levy 6274  
is to be imposed, or that it will be levied for a continuing 6275  
period of time), commencing in ..... (first year the tax is 6276  
to be levied), first due in calendar year ..... (first 6277  
calendar year in which the tax shall be due), with the sum of 6278  
such tax to increase only if and as new land or real property 6279  
improvements not previously taxed by the school district are 6280  
added to its tax list? 6281

6282  
6283  

FOR THE TAX LEVY
------------------

| AGAINST THE TAX LEVY

6284

"

6285

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

6286

6287

6288

6289

6290

6291

6292

6293

6294

6295

6296

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

6297

6298

6299

6300

6301

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

6302

6303

6304

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

6305

6306

6307

6308

6309

6310

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

6311

6312

~~(G)~~-(F) A levy under this section substituting for all or 6313  
a portion of one or more existing levies imposed under sections 6314  
5705.194 to 5705.197 of the Revised Code or under this section 6315  
shall be treated as having renewed the levy or levies being 6316  
substituted for purposes of the payments made under sections 6317  
5751.20 to 5751.22 of the Revised Code. 6318

~~(H)~~-(G) After the approval of a levy on the current tax 6319  
list and duplicate, and prior to the time when the first tax 6320  
collection from the levy can be made, the board of education may 6321  
anticipate a fraction of the proceeds of the levy and issue 6322  
anticipation notes in a principal amount not exceeding fifty per 6323  
cent of the total estimated proceeds of the levy to be collected 6324  
during the first year of the levy. The notes shall be issued as 6325  
provided in section 133.24 of the Revised Code, shall have 6326  
principal payments during each year after the year of their 6327  
issuance over a period not to exceed five years, and may have a 6328  
principal payment in the year of their issuance. 6329

**Sec. 5705.21.** (A) At any time, the board of education of 6330  
any city, local, exempted village, cooperative education, or 6331  
joint vocational school district, by a vote of two-thirds of all 6332  
its members, may declare by resolution that the amount of taxes 6333  
that may be raised within the ten-mill limitation by levies on 6334  
the current tax duplicate will be insufficient to provide an 6335  
adequate amount for the necessary requirements of the school 6336  
district, that it is necessary to levy a tax in excess of such 6337  
limitation for one of the purposes specified in division (A), 6338  
(D), (F), (H), or (DD) of section 5705.19 of the Revised Code, 6339  
for general permanent improvements, for the purpose of operating 6340  
a cultural center, for the purpose of providing for school 6341  
safety and security, or for the purpose of providing education 6342  
technology, and that the question of such additional tax levy 6343

shall be submitted to the electors of the school district at a 6344  
general election or a special election held on a day ~~to~~ on which 6345  
a primary election may be held, as specified in the resolution. 6346  
In the case of a qualifying library levy for the support of a 6347  
library association or private corporation, the question shall 6348  
be submitted to the electors of the association library 6349  
district. If the resolution states that the levy is for the 6350  
purpose of operating a cultural center, the ballot shall state 6351  
that the levy is "for the purpose of operating the..... 6352  
(name of cultural center).". 6353

As used in this division, "cultural center" means a 6354  
freestanding building, separate from a public school building, 6355  
that is open to the public for educational, musical, artistic, 6356  
and cultural purposes; "education technology" means, but is not 6357  
limited to, computer hardware, equipment, materials, and 6358  
accessories, equipment used for two-way audio or video, and 6359  
software; "general permanent improvements" means permanent 6360  
improvements without regard to the limitation of division (F) of 6361  
section 5705.19 of the Revised Code that the improvements be a 6362  
specific improvement or a class of improvements that may be 6363  
included in a single bond issue; and "providing for school 6364  
safety and security" includes but is not limited to providing 6365  
for permanent improvements to provide or enhance security, 6366  
employment of or contracting for the services of safety 6367  
personnel, providing mental health services and counseling, or 6368  
providing training in safety and security practices and 6369  
responses. 6370

A resolution adopted under this division shall be confined 6371  
to a single purpose and shall specify the amount of the increase 6372  
in rate that it is necessary to levy, the purpose of the levy, 6373  
and the number of years during which the increase in rate shall 6374

be in effect. The number of years may be any number not exceeding five or, if the levy is for current expenses of the district or for general permanent improvements, for a continuing period of time.

(B) (1) The board of education of a qualifying school district, by resolution, may declare that it is necessary to levy a tax in excess of the ten-mill limitation for the purpose of paying the current expenses of partnering community schools and, if any of the levy proceeds are so allocated, of the district. A qualifying school district that is not a municipal school district may allocate all of the levy proceeds to partnering community schools. A municipal school district shall allocate a portion of the levy proceeds to the current expenses of the district. The resolution shall declare that the question of the additional tax levy shall be submitted to the electors of the school district at a general election or a special election held on a day ~~to~~ on which a primary election may be held, as specified in the resolution. The resolution shall state the purpose of the levy, the rate of the tax expressed in mills per dollar of taxable value, the number of such mills to be levied for the current expenses of the partnering community schools and the number of such mills, if any, to be levied for the current expenses of the school district, the number of years the tax will be levied, and the first year the tax will be levied. The number of years the tax may be levied may be any number not exceeding ten years, or for a continuing period of time.

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

(2) (a) If any portion of the levy proceeds are to be 6406  
allocated to the current expenses of the qualifying school 6407  
district, the form of the ballot at an election held pursuant to 6408  
division (B) of this section shall be as follows: 6409

"Shall a levy be imposed by the..... (insert the name 6410  
of the qualifying school district) for the purpose of current 6411  
expenses of the school district and of partnering community 6412  
schools at a rate not exceeding..... (insert the number of 6413  
mills) mills for each one dollar of valuation, of which..... 6414  
(insert the number of mills to be allocated to partnering 6415  
community schools) mills is to be allocated to partnering 6416  
community schools), which amounts to..... (insert the rate 6417  
expressed in dollars and cents) for each one hundred dollars of 6418  
valuation, for..... (insert the number of years the levy is to 6419  
be imposed, or that it will be levied for a continuing period of 6420  
time), beginning..... (insert first year the tax is to be 6421  
levied), which will first be payable in calendar year..... 6422  
(insert the first calendar year in which the tax would be 6423  
payable)? 6424

FOR THE TAX LEVY
AGAINST THE TAX LEVY

" 6425  
6426  
6427  
6428

(b) If all of the levy proceeds are to be allocated to the 6429  
current expenses of partnering community schools, the form of 6430  
the ballot shall be as follows: 6431

"Shall a levy be imposed by the..... (insert the name 6432  
of the qualifying school district) for the purpose of current 6433  
expenses of partnering community schools at a rate not 6434

exceeding..... (insert the number of mills) mills for each one 6435  
dollar of valuation which amounts to..... (insert the rate 6436  
expressed in dollars and cents) for each one hundred dollars of 6437  
valuation, for..... (insert the number of years the levy is to 6438  
be imposed, or that it will be levied for a continuing period of 6439  
time), beginning..... (insert first year the tax is to be 6440  
levied), which will first be payable in calendar year..... 6441  
(insert the first calendar year in which the tax would be 6442  
payable)? 6443

FOR THE TAX LEVY
AGAINST THE TAX LEVY

6444  
6445  
6446

"

6447

(3) Upon each receipt of a tax distribution by the 6448  
qualifying school district, the board of education shall credit 6449  
the portion allocated to partnering community schools to the 6450  
partnering community schools fund. All income from the 6451  
investment of money in the partnering community schools fund 6452  
shall be credited to that fund. 6453

(a) If the qualifying school district is a municipal 6454  
school district, the board of education shall distribute the 6455  
partnering community schools amount among the then qualifying 6456  
community schools not more than forty-five days after the school 6457  
district receives and deposits each tax distribution. From each 6458  
tax distribution, each such partnering community school shall 6459  
receive a portion of the partnering community schools amount in 6460  
the proportion that the number of its resident students bears to 6461  
the aggregate number of resident students of all such partnering 6462  
community schools as of the date of receipt and deposit of the 6463  
tax distribution. 6464



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

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

partnering community school during the fiscal year and shall 6496  
require the initial distribution be made on or before the 6497  
thirtieth day of July. 6498

(c) For the purposes of division (B) of this section, the 6499  
number of resident students shall be the number of such students 6500  
reported under section 3317.03 of the Revised Code and 6501  
established by the department of education as of the date of 6502  
receipt and deposit of the tax distribution. 6503

(4) To the extent an agreement whereby the qualifying 6504  
school district and a community school endorse each other's 6505  
programs is necessary for the community school to qualify as a 6506  
partnering community school under division (B)(6)(b) of this 6507  
section, the board of education of the school district shall 6508  
certify to the department of education the agreement along with 6509  
the determination that such agreement satisfies the requirements 6510  
of that division. The board's determination is conclusive. 6511

(5) For the purposes of Chapter 3317. of the Revised Code 6512  
or other laws referring to the "taxes charged and payable" for a 6513  
school district, the taxes charged and payable for a qualifying 6514  
school district that levies a tax under division (B) of this 6515  
section includes only the taxes charged and payable under that 6516  
levy for the current expenses of the school district, and does 6517  
not include the taxes charged and payable for the current 6518  
expenses of partnering community schools. The taxes charged and 6519  
payable for the current expenses of partnering community schools 6520  
shall not affect the calculation of "state education aid" as 6521  
defined in section 5751.20 of the Revised Code. 6522

(6) As used in division (B) of this section: 6523

(a) "Qualifying school district" means a municipal school 6524

district, as defined in section 3311.71 of the Revised Code or a 6525  
school district that contains within its territory a partnering 6526  
community school. 6527

(b) "Partnering community school" means a community school 6528  
established under Chapter 3314. of the Revised Code that is 6529  
located within the territory of the qualifying school district 6530  
and meets one of the following criteria: 6531

(i) If the qualifying school district is a municipal 6532  
school district, the community school is sponsored by the 6533  
district or is a party to an agreement with the district whereby 6534  
the district and the community school endorse each other's 6535  
programs; 6536

(ii) If the qualifying school district is not a municipal 6537  
school district, the community school is sponsored by a sponsor 6538  
that was rated as "exemplary" in the ratings most recently 6539  
published under section 3314.016 of the Revised Code before the 6540  
resolution proposing the levy is certified to the board of 6541  
elections. 6542

(c) "Partnering community schools amount" means the 6543  
product obtained, as of the receipt and deposit of the tax 6544  
distribution, by multiplying the amount of a tax distribution by 6545  
a fraction, the numerator of which is the number of mills per 6546  
dollar of taxable value of the property tax to be allocated to 6547  
partnering community schools, and the denominator of which is 6548  
the total number of mills per dollar of taxable value authorized 6549  
by the electors in the election held under division (B) of this 6550  
section, each as set forth in the resolution levying the tax. If 6551  
the resolution allocates all of the levy proceeds to partnering 6552  
community schools, the "partnering schools amount" equals the 6553  
amount of the tax distribution. 6554

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

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

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

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

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

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

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

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

A resolution adopted under this section shall go into immediate effect upon its passage, and no publication of the resolution shall be necessary other than that provided for in the notice of election. A copy of the resolution shall immediately after its passing be certified to the board of elections of the proper county in the manner provided by section 5705.25 of the Revised Code. That section shall govern the arrangements for the submission of such question and other matters concerning the election to which that section refers, including publication of notice of the election, except that the election shall be held on the date specified in the resolution. In the case of a resolution adopted under division (B) of this section, the publication of notice of that election shall state

the number of the mills, if any, to be levied for the current 6615  
expenses of partnering community schools and the number of the 6616  
mills to be levied for the current expenses of the qualifying 6617  
school district. If a majority of the electors voting on the 6618  
question so submitted in an election vote in favor of the levy, 6619  
the board of education may make the necessary levy within the 6620  
school district or, in the case of a qualifying library levy for 6621  
the support of a library association or private corporation, 6622  
within the association library district, at the additional rate, 6623  
or at any lesser rate in excess of the ten-mill limitation on 6624  
the tax list, for the purpose stated in the resolution. A levy 6625  
for a continuing period of time may be reduced pursuant to 6626  
section 5705.261 of the Revised Code. The tax levy shall be 6627  
included in the next tax budget that is certified to the county 6628  
budget commission. 6629

(D) (1) After the approval of a levy on the current tax 6630  
list and duplicate for current expenses, for recreational 6631  
purposes, for community centers provided for in section 755.16 6632  
of the Revised Code, or for a public library of the district 6633  
under division (A) of this section, and prior to the time when 6634  
the first tax collection from the levy can be made, the board of 6635  
education may anticipate a fraction of the proceeds of the levy 6636  
and issue anticipation notes in a principal amount not exceeding 6637  
fifty per cent of the total estimated proceeds of the levy to be 6638  
collected during the first year of the levy. 6639

(2) After the approval of a levy for general permanent 6640  
improvements for a specified number of years or for permanent 6641  
improvements having the purpose specified in division (F) of 6642  
section 5705.19 of the Revised Code, the board of education may 6643  
anticipate a fraction of the proceeds of the levy and issue 6644  
anticipation notes in a principal amount not exceeding fifty per 6645

cent of the total estimated proceeds of the levy remaining to be 6646  
collected in each year over a period of five years after the 6647  
issuance of the notes. 6648

The notes shall be issued as provided in section 133.24 of 6649  
the Revised Code, shall have principal payments during each year 6650  
after the year of their issuance over a period not to exceed 6651  
five years, and may have a principal payment in the year of 6652  
their issuance. 6653

(3) After approval of a levy for general permanent 6654  
improvements for a continuing period of time, the board of 6655  
education may anticipate a fraction of the proceeds of the levy 6656  
and issue anticipation notes in a principal amount not exceeding 6657  
fifty per cent of the total estimated proceeds of the levy to be 6658  
collected in each year over a specified period of years, not 6659  
exceeding ten, after the issuance of the notes. 6660

The notes shall be issued as provided in section 133.24 of 6661  
the Revised Code, shall have principal payments during each year 6662  
after the year of their issuance over a period not to exceed ten 6663  
years, and may have a principal payment in the year of their 6664  
issuance. 6665

(4) After the approval of a levy on the current tax list 6666  
and duplicate under division (B) of this section, and prior to 6667  
the time when the first tax collection from the levy can be 6668  
made, the board of education may anticipate a fraction of the 6669  
proceeds of the levy for the current expenses of the school 6670  
district and issue anticipation notes in a principal amount not 6671  
exceeding fifty per cent of the estimated proceeds of the levy 6672  
to be collected during the first year of the levy and allocated 6673  
to the school district. The portion of the levy proceeds to be 6674  
allocated to partnering community schools under that division 6675

shall not be included in the estimated proceeds anticipated 6676  
under this division and shall not be used to pay debt charges on 6677  
any anticipation notes. 6678

The notes shall be issued as provided in section 133.24 of 6679  
the Revised Code, shall have principal payments during each year 6680  
after the year of their issuance over a period not to exceed 6681  
five years, and may have a principal payment in the year of 6682  
their issuance. 6683

~~(E) The submission of questions to the electors under this 6684  
section is subject to the limitation on the number of election- 6685  
dates established by section 5705.214 of the Revised Code. 6686~~

~~(F) The board of education of any school district that 6687  
levies a tax under this section for the purpose of providing for 6688  
school safety and security may report to the department of 6689  
education how the district is using revenue from that tax. 6690~~

**Sec. 5705.211.** (A) As used in this section: 6691

(1) "Adjusted charge-off increase" for a tax year means 6692  
two and two-tenths per cent of the cumulative carryover property 6693  
value increase. 6694

(2) "Cumulative carryover property value increase" means 6695  
the sum of the increases in carryover value certified under 6696  
division (B) (2) of section 3317.015 of the Revised Code and 6697  
included in a school district's total taxable value in the 6698  
computation of recognized valuation under division (B) of that 6699  
section for all fiscal years from the fiscal year that ends in 6700  
the first tax year a levy under this section is extended on the 6701  
tax list of real and public utility property until and including 6702  
the fiscal year that ends in the current tax year. 6703

(3) "Taxes charged and payable" means the taxes charged 6704



and payable from a tax levy extended on the real and public 6705  
utility property tax list and the general list of personal 6706  
property before any reduction under section 319.302, 323.152, or 6707  
323.158 of the Revised Code. 6708

(B) The board of education of a city, local, or exempted 6709  
village school district may adopt a resolution proposing the 6710  
levy of a tax in excess of the ten-mill limitation for the 6711  
purpose of paying the current operating expenses of the 6712  
district. If the resolution is approved as provided in division 6713  
(D) of this section, the tax may be levied at such a rate each 6714  
tax year that the total taxes charged and payable from the levy 6715  
equals the adjusted charge-off increase for the tax year or 6716  
equals a lesser amount as prescribed under division (C) of this 6717  
section. The tax may be levied for a continuing period of time 6718  
or for a specific number of years, but not fewer than five 6719  
years, as provided in the resolution. The tax may not be placed 6720  
on the tax list for a tax year beginning before the first day of 6721  
January following adoption of the resolution. A board of 6722  
education may not adopt a resolution under this section 6723  
proposing to levy a tax under this section concurrently with any 6724  
other tax levied by the board under this section. 6725

(C) After the first year a tax is levied under this 6726  
section, the rate of the tax in any year shall not exceed the 6727  
rate, estimated by the county auditor, that would cause the sums 6728  
levied from the tax against carryover property to exceed one 6729  
hundred four per cent of the sums levied from the tax against 6730  
carryover property in the preceding year. A board of education 6731  
imposing a tax under this section may specify in the resolution 6732  
imposing the tax that the percentage shall be less than one 6733  
hundred four per cent, but the percentage shall not be less than 6734  
one hundred per cent. At any time after a resolution adopted 6735

under this section is approved by a majority of electors as 6736  
provided in division (D) of this section, the board of 6737  
education, by resolution, may decrease the percentage specified 6738  
in the resolution levying the tax. 6739

(D) A resolution adopted under this section shall state 6740  
that the purpose of the tax is to pay current operating expenses 6741  
of the district, and shall specify the first year in which the 6742  
tax is to be levied, the number of years the tax will be levied 6743  
or that it will be levied for a continuing period of time, and 6744  
the election at which the question of the tax is to appear on 6745  
the ballot, which shall be a general election or a special 6746  
~~election consistent with the requirements of section 3501.01 of~~ 6747  
~~the Revised Code~~ held on a day on which a primary election may 6748  
be held. If the board of education specifies a percentage less 6749  
than one hundred four per cent pursuant to division (C) of this 6750  
section, the percentage shall be specified in the resolution. 6751

Upon adoption of the resolution, the board of education 6752  
may certify a copy of the resolution to the proper county board 6753  
of elections. The copy of the resolution shall be certified to 6754  
the board of elections not later than ninety days before the day 6755  
of the election at which the question of the tax is to appear on 6756  
the ballot. Upon receiving a timely certified copy of such a 6757  
resolution, the board of elections shall make the necessary 6758  
arrangements for the submission of the question to the electors 6759  
of the school district, and the election shall be conducted, 6760  
canvassed, and certified in the same manner as regular elections 6761  
in the school district for the election of members of the board 6762  
of education. Notice of the election shall be published in a 6763  
newspaper of general circulation in the school district once per 6764  
week for four consecutive weeks or as provided in section 7.16 6765  
of the Revised Code. The notice shall state that the purpose of 6766

the tax is for the current operating expenses of the school 6767  
district, the first year the tax is to be levied, the number of 6768  
years the tax is to be levied or that it is to be levied for a 6769  
continuing period of time, that the tax is to be levied each 6770  
year in an amount estimated to offset decreases in state base 6771  
cost funding caused by appreciation in real estate values, and 6772  
that the estimated additional tax in any year shall not exceed 6773  
the previous year's by more than four per cent, or a lesser 6774  
percentage specified in the resolution levying the tax, except 6775  
for increases caused by the addition of new taxable property. 6776

The question shall be submitted as a separate proposition 6777  
but may be printed on the same ballot with any other proposition 6778  
submitted at the same election other than the election of 6779  
officers. 6780

The form of the ballot shall be substantially as follows: 6781

"An additional tax for the benefit of (name of school 6782  
district) for the purpose of paying the current operating 6783  
expenses of the district, for ..... (number of years or for 6784  
continuing period of time), at a rate sufficient to offset any 6785  
reduction in basic state funding caused by appreciation in real 6786  
estate values? This levy will permit variable annual growth in 6787  
revenue up to ..... (amount specified by school district) 6788  
per cent for the duration of the levy. 6789

For the tax levy
Against the tax levy

"

If a majority of the electors of the school district 6794  
voting on the question vote in favor of the question, the board 6795

of elections shall certify the results of the election to the 6796  
board of education and to the tax commissioner immediately after 6797  
the canvass. 6798

(E) When preparing any estimate of the contemplated 6799  
receipts from a tax levied pursuant to this section for the 6800  
purposes of sections 5705.28 to 5705.40 of the Revised Code, and 6801  
in preparing to certify the tax under section 5705.34 of the 6802  
Revised Code, a board of education authorized to levy such a tax 6803  
shall use information supplied by the department of education to 6804  
determine the adjusted charge-off increase for the tax year for 6805  
which that certification is made. If the board levied a tax 6806  
under this section in the preceding tax year, the sum to be 6807  
certified for collection from the tax shall not exceed the sum 6808  
that would exceed the limitation imposed under division (C) of 6809  
this section. At the request of the board of education or the 6810  
treasurer of the school district, the county auditor shall 6811  
assist the board of education in determining the rate or sum 6812  
that may be levied under this section. 6813

The board of education shall certify the sum authorized to 6814  
be levied to the county auditor, and, for the purpose of the 6815  
county auditor determining the rate at which the tax is to be 6816  
levied in the tax year, the sum so certified shall be the sum to 6817  
be raised by the tax unless the sum exceeds the limitation 6818  
imposed by division (C) of this section. A tax levied pursuant 6819  
to this section shall not be levied at a rate in excess of the 6820  
rate estimated by the county auditor to produce the sum 6821  
certified by the board of education before the reductions under 6822  
sections 319.302, 323.152, and 323.158 of the Revised Code. 6823  
Notwithstanding section 5705.34 of the Revised Code, a board of 6824  
education authorized to levy a tax under this section shall 6825  
certify the tax to the county auditor before the first day of 6826

October of the tax year in which the tax is to be levied, or at 6827  
a later date as approved by the tax commissioner. 6828

**Sec. 5705.212.** (A) (1) The board of education of any school 6829  
district, at any time and by a vote of two-thirds of all of its 6830  
members, may declare by resolution that the amount of taxes that 6831  
may be raised within the ten-mill limitation will be 6832  
insufficient to provide an adequate amount for the present and 6833  
future requirements of the school district, that it is necessary 6834  
to levy not more than five taxes in excess of that limitation 6835  
for current expenses, and that each of the proposed taxes first 6836  
will be levied in a different year, over a specified period of 6837  
time. The board shall identify the taxes proposed under this 6838  
section as follows: the first tax to be levied shall be called 6839  
the "original tax." Each tax subsequently levied shall be called 6840  
an "incremental tax." The rate of each incremental tax shall be 6841  
identical, but the rates of such incremental taxes need not be 6842  
the same as the rate of the original tax. The resolution also 6843  
shall state that the question of these additional taxes shall be 6844  
submitted to the electors of the school district at a general 6845  
election or a special election held on a day on which a primary 6846  
election may be held. The resolution shall specify separately 6847  
for each tax proposed: the amount of the increase in rate that 6848  
it is necessary to levy, expressed separately for the original 6849  
tax and each incremental tax; that the purpose of the levy is 6850  
for current expenses; the number of years during which the 6851  
original tax shall be in effect; a specification that the last 6852  
year in which the original tax is in effect shall also be the 6853  
last year in which each incremental tax shall be in effect; and 6854  
the year in which each tax first is proposed to be levied. The 6855  
original tax may be levied for any number of years not exceeding 6856  
ten, or for a continuing period of time. The resolution shall 6857

specify the date of holding the ~~special~~ election, which shall 6858  
not be earlier than ninety days after the adoption and 6859  
certification of the resolution ~~and shall be consistent with the~~ 6860  
~~requirements of section 3501.01 of the Revised Code.~~ 6861

(2) The board of education, by a vote of two-thirds of all 6862  
of its members, may adopt a resolution proposing to renew taxes 6863  
levied other than for a continuing period of time under division 6864  
(A) (1) of this section. Such a resolution shall provide for 6865  
levying a tax and specify all of the following: 6866

(a) That the tax shall be called and designated on the 6867  
ballot as a renewal levy; 6868

(b) The rate of the renewal tax, which shall be a single 6869  
rate that combines the rate of the original tax and each 6870  
incremental tax into a single rate. The rate of the renewal tax 6871  
shall not exceed the aggregate rate of the original and 6872  
incremental taxes. 6873

(c) The number of years, not to exceed ten, that the 6874  
renewal tax will be levied, or that it will be levied for a 6875  
continuing period of time; 6876

(d) That the purpose of the renewal levy is for current 6877  
expenses; 6878

(e) Subject to the certification and notification 6879  
requirements of section 5705.251 of the Revised Code, that the 6880  
question of the renewal levy shall be submitted to the electors 6881  
of the school district at the general election held during the 6882  
last year the original tax may be extended on the real and 6883  
public utility property tax list and duplicate or at ~~a the~~ 6884  
general election or the special election held on a day on which 6885  
a primary election may be held, occurring during the ensuing 6886

year. 6887

(3) A resolution adopted under division (A) (1) or (2) of 6888  
this section shall go into immediate effect upon its adoption 6889  
and no publication of the resolution is necessary other than 6890  
that provided for in the notice of election. Immediately after 6891  
its adoption, a copy of the resolution shall be certified to the 6892  
board of elections of the proper county in the manner provided 6893  
by division (A) of section 5705.251 of the Revised Code, and 6894  
that division shall govern the arrangements for the submission 6895  
of the question and other matters concerning the election to 6896  
which that section refers. The election shall be held on the 6897  
date specified in the resolution. If a majority of the electors 6898  
voting on the question so submitted in an election vote in favor 6899  
of the taxes or a renewal tax, the board of education, if the 6900  
original or a renewal tax is authorized to be levied for the 6901  
current year, immediately may make the necessary levy within the 6902  
school district at the authorized rate, or at any lesser rate in 6903  
excess of the ten-mill limitation, for the purpose stated in the 6904  
resolution. No tax shall be imposed prior to the year specified 6905  
in the resolution as the year in which it is first proposed to 6906  
be levied. The rate of the original tax and the rate of each 6907  
incremental tax shall be cumulative, so that the aggregate rate 6908  
levied in any year is the sum of the rates of both the original 6909  
tax and all incremental taxes levied in or prior to that year 6910  
under the same proposal. A tax levied for a continuing period of 6911  
time under this section may be reduced pursuant to section 6912  
5705.261 of the Revised Code. 6913

(B) Notwithstanding section 133.30 of the Revised Code, 6914  
after the approval of a tax to be levied in the current or the 6915  
succeeding year and prior to the time when the first tax 6916  
collection from that levy can be made, the board of education 6917

may anticipate a fraction of the proceeds of the levy and issue 6918  
anticipation notes in an amount not to exceed fifty per cent of 6919  
the total estimated proceeds of the levy to be collected during 6920  
the first year of the levy. The notes shall be sold as provided 6921  
in Chapter 133. of the Revised Code. If anticipation notes are 6922  
issued, they shall mature serially and in substantially equal 6923  
amounts during each year over a period not to exceed five years; 6924  
and the amount necessary to pay the interest and principal as 6925  
the anticipation notes mature shall be deemed appropriated for 6926  
those purposes from the levy, and appropriations from the levy 6927  
by the board of education shall be limited each fiscal year to 6928  
the balance available in excess of that amount. 6929

If the auditor of state has certified a deficit pursuant 6930  
to section 3313.483 of the Revised Code, the notes authorized 6931  
under this section may be sold in accordance with Chapter 133. 6932  
of the Revised Code, except that the board may sell the notes 6933  
after providing a reasonable opportunity for competitive 6934  
bidding. 6935

(C) (1) The board of education of a qualifying school 6936  
district, at any time and by a vote of two-thirds of all its 6937  
members, may declare by resolution that it is necessary to levy 6938  
not more than five taxes in excess of the ten-mill limitation 6939  
for the current expenses of partnering community schools and, if 6940  
any of the levy proceeds are so allocated, of the school 6941  
district, and that each of the proposed taxes first will be 6942  
levied in a different year, over a specified period of time. A 6943  
qualifying school district that is not a municipal school 6944  
district may allocate all of the levy proceeds to partnering 6945  
community schools. A municipal school district shall allocate a 6946  
portion of the levy proceeds to the current expenses of the 6947  
district. The board shall identify the taxes proposed under this 6948



division in the same manner as in division (A) (1) of this 6949  
section. The rate of each incremental tax shall be identical, 6950  
but the rates of such incremental taxes need not be the same as 6951  
the rate of the original tax. In addition to the specifications 6952  
required of the resolution in division (A) of this section, the 6953  
resolution shall state the number of the mills to be levied each 6954  
year for the current expenses of the partnering community 6955  
schools and the number of the mills, if any, to be levied each 6956  
year for the current expenses of the school district. The number 6957  
of mills for the current expenses of partnering community 6958  
schools shall be the same for each of the incremental taxes, and 6959  
the number of mills for the current expenses of the qualifying 6960  
school district shall be the same for each of the incremental 6961  
taxes. 6962

The levy of taxes for the current expenses of a partnering 6963  
community school under division (C) of this section and the 6964  
distribution of proceeds from the tax by a qualifying school 6965  
district to partnering community schools is hereby determined to 6966  
be a proper public purpose. 6967

(2) The board of education, by a vote of two-thirds of all 6968  
of its members, may adopt a resolution proposing to renew taxes 6969  
levied other than for a continuing period of time under division 6970  
(C) (1) of this section. In such a renewal levy, the rates 6971  
allocated to the qualifying school district and to partnering 6972  
community schools each may be increased or decreased or remain 6973  
the same, and the total rate may be increased, decreased, or 6974  
remain the same. In addition to the requirements of division (A) 6975  
(2) of this section, the resolution shall state the number of 6976  
the mills to be levied for the current expenses of the 6977  
partnering community schools and the number of the mills to be 6978  
levied for the current expenses of the school district. 6979

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

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

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

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

available in excess of that amount. 7010

If the auditor of state has certified a deficit pursuant 7011  
to section 3313.483 of the Revised Code, the notes authorized 7012  
under this section may be sold in accordance with Chapter 133. 7013  
of the Revised Code, except that the board may sell the notes 7014  
after providing a reasonable opportunity for competitive 7015  
bidding. 7016

As used in division (C) of this section, "qualifying 7017  
school district" and "partnering community schools" have the 7018  
same meanings as in section 5705.21 of the Revised Code. 7019

~~(D) The submission of questions to the electors under this 7020  
section is subject to the limitation on the number of election 7021  
dates established by section 5705.214 of the Revised Code. 7022~~

**Sec. 5705.213.** (A) (1) The board of education of any school 7023  
district, at any time and by a vote of two-thirds of all of its 7024  
members, may declare by resolution that the amount of taxes that 7025  
may be raised within the ten-mill limitation will be 7026  
insufficient to provide an adequate amount for the present and 7027  
future requirements of the school district and that it is 7028  
necessary to levy a tax in excess of that limitation for current 7029  
expenses. The resolution also shall state that the question of 7030  
the additional tax shall be submitted to the electors of the 7031  
school district at a general election or a special election held 7032  
on a day on which a primary election may be held. The resolution 7033  
shall specify, for each year the levy is in effect, the amount 7034  
of money that the levy is proposed to raise, which may, for 7035  
years after the first year the levy is made, be expressed in 7036  
terms of a dollar or percentage increase over the prior year's 7037  
amount. The resolution also shall specify that the purpose of 7038  
the levy is for current expenses, the number of years during 7039

which the tax shall be in effect which may be for any number of 7040  
years not exceeding ten, and the year in which the tax first is 7041  
proposed to be levied. The resolution shall specify the date of 7042  
holding the ~~special~~ election, which shall not be earlier than 7043  
ninety-five days after the adoption and certification of the 7044  
resolution to the county auditor and not earlier than ninety 7045  
days after certification to the board of elections. ~~The date of~~ 7046  
~~the election shall be consistent with the requirements of~~ 7047  
~~section 3501.01 of the Revised Code.~~ 7048

(2) The board of education, by a vote of two-thirds of all 7049  
of its members, may adopt a resolution proposing to renew a tax 7050  
levied under division (A) (1) of this section. Such a resolution 7051  
shall provide for levying a tax and specify all of the 7052  
following: 7053

(a) That the tax shall be called and designated on the 7054  
ballot as a renewal levy; 7055

(b) The amount of the renewal tax, which shall be no more 7056  
than the amount of tax levied during the last year the tax being 7057  
renewed is authorized to be in effect; 7058

(c) The number of years, not to exceed ten, that the 7059  
renewal tax will be levied, or that it will be levied for a 7060  
continuing period of time; 7061

(d) That the purpose of the renewal levy is for current 7062  
expenses; 7063

(e) Subject to the certification and notification 7064  
requirements of section 5705.251 of the Revised Code, that the 7065  
question of the renewal levy shall be submitted to the electors 7066  
of the school district at the general election held during the 7067  
last year the tax being renewed may be extended on the real and 7068

public utility property tax list and duplicate or at ~~a~~the 7069  
general election or the special election held on a day on which 7070  
a primary election may be held, occurring during the ensuing 7071  
year. 7072

(3) A resolution adopted under division (A)(1) or (2) of 7073  
this section shall go into immediate effect upon its adoption 7074  
and no publication of the resolution is necessary other than 7075  
that provided for in the notice of election. Immediately after 7076  
its adoption, a copy of the resolution shall be certified to the 7077  
county auditor of the proper county, who shall, within five 7078  
days, calculate and certify to the board of education the 7079  
estimated levy, for the first year, and for each subsequent year 7080  
for which the tax is proposed to be in effect. The estimates 7081  
shall be made both in mills for each dollar of valuation, and in 7082  
dollars and cents for each one hundred dollars of valuation. In 7083  
making the estimates, the auditor shall assume that the amount 7084  
of the tax list remains throughout the life of the levy, the 7085  
same as the tax list for the current year. If the tax list for 7086  
the current year is not determined, the auditor shall base the 7087  
auditor's estimates on the estimated amount of the tax list for 7088  
the current year as submitted to the county budget commission. 7089

If the board desires to proceed with the submission of the 7090  
question, it shall certify its resolution, with the estimated 7091  
tax levy expressed in mills and dollars and cents per hundred 7092  
dollars of valuation for each year that the tax is proposed to 7093  
be in effect, to the board of elections of the proper county in 7094  
the manner provided by division (A) of section 5705.251 of the 7095  
Revised Code. Section 5705.251 of the Revised Code shall govern 7096  
the arrangements for the submission of the question and other 7097  
matters concerning the election to which that section refers. 7098  
The election shall be held on the date specified in the 7099

resolution. If a majority of the electors voting on the question 7100  
so submitted in an election vote in favor of the tax, and if the 7101  
tax is authorized to be levied for the current year, the board 7102  
of education immediately may make the additional levy necessary 7103  
to raise the amount specified in the resolution or a lesser 7104  
amount for the purpose stated in the resolution. 7105

~~(4) The submission of questions to the electors under this 7106  
section is subject to the limitation on the number of election 7107  
dates established by section 5705.214 of the Revised Code. 7108~~

(B) Notwithstanding sections 133.30 and 133.301 of the 7109  
Revised Code, after the approval of a tax to be levied in the 7110  
current or the succeeding year and prior to the time when the 7111  
first tax collection from that levy can be made, the board of 7112  
education may anticipate a fraction of the proceeds of the levy 7113  
and issue anticipation notes in an amount not to exceed fifty 7114  
per cent of the total estimated proceeds of the levy to be 7115  
collected during the first year of the levy. The notes shall be 7116  
sold as provided in Chapter 133. of the Revised Code. If 7117  
anticipation notes are issued, they shall mature serially and in 7118  
substantially equal amounts during each year over a period not 7119  
to exceed five years; and the amount necessary to pay the 7120  
interest and principal as the anticipation notes mature shall be 7121  
deemed appropriated for those purposes from the levy, and 7122  
appropriations from the levy by the board of education shall be 7123  
limited each fiscal year to the balance available in excess of 7124  
that amount. 7125

If the auditor of state has certified a deficit pursuant 7126  
to section 3313.483 of the Revised Code, the notes authorized 7127  
under this section may be sold in accordance with Chapter 133. 7128  
of the Revised Code, except that the board may sell the notes 7129

after providing a reasonable opportunity for competitive 7130  
bidding. 7131

**Sec. 5705.217.** (A) The board of education of a city, 7132  
local, or exempted village school district, at any time by a 7133  
vote of two-thirds of all its members, may declare by resolution 7134  
that the amount of taxes that can be raised within the ten-mill 7135  
limitation will be insufficient to provide an adequate amount 7136  
for the present and future requirements of the school district; 7137  
that it is necessary to levy an additional tax in excess of that 7138  
limitation for the purposes of providing funds for current 7139  
operating expenses and for general permanent improvements as 7140  
defined in section 5705.21 of the Revised Code; and that the 7141  
question of the tax shall be submitted to the electors of the 7142  
district at a general election or a special election held on a 7143  
day on which a primary election may be held. The tax may be 7144  
levied for a specified number of years not exceeding five or for 7145  
a continuing period of time. The resolution shall specify the 7146  
proposed tax rate, the first year the tax will be levied, and 7147  
the number of years it will be levied, or that it will be levied 7148  
for a continuing period of time. The resolution shall apportion 7149  
the annual rate of the tax between current operating expenses 7150  
and permanent improvements. The apportionment may but need not 7151  
be the same for each year of the tax, but the respective 7152  
portions of the rate actually levied each year for current 7153  
operating expenses and permanent improvements shall be limited 7154  
by the apportionment. 7155

The resolution shall specify the date of holding the 7156  
~~special election~~, which shall not be earlier than ninety days 7157  
after certification of the resolution to the board of elections 7158  
~~and shall be consistent with the requirements of section 3501.01~~ 7159  
~~of the Revised Code~~. The resolution shall go into immediate 7160

effect upon its passage, and no publication of it is necessary 7161  
other than that provided in the notice of election. The board of 7162  
education shall certify a copy of the resolution to the board of 7163  
elections immediately after its adoption. Section 5705.25 of the 7164  
Revised Code governs the arrangements and form of the ballot for 7165  
the submission of the question to the electors. 7166

If a majority of the electors voting on the question vote 7167  
in favor of the tax, the board of education may make the levy at 7168  
the additional rate, or at any lesser rate in excess of the ten- 7169  
mill limitation. If the tax is for a continuing period of time, 7170  
it may be decreased in accordance with section 5705.261 of the 7171  
Revised Code. 7172

A board of education may adopt a resolution to renew one 7173  
or more existing levies imposed under this section, or to 7174  
increase or decrease the rate of a tax levied under this 7175  
section, for the purpose of providing funds for either current 7176  
expenses and general permanent improvements or solely for 7177  
general permanent improvements. 7178

(B) (1) After the approval of a tax for current operating 7179  
expenses under this section and prior to the time the first 7180  
collection and distribution from the levy can be made, the board 7181  
of education may anticipate a fraction of the proceeds of such 7182  
levy and issue anticipation notes in a principal amount not 7183  
exceeding fifty per cent of the total estimated proceeds of the 7184  
tax to be collected during the first year of the levy. 7185

(2) After the approval of a tax for general permanent 7186  
improvements levied under this section for a specified number of 7187  
years, the board of education may anticipate a fraction of the 7188  
proceeds of such tax and issue anticipation notes in a principal 7189  
amount not exceeding fifty per cent of the total estimated 7190



proceeds of the tax remaining to be collected in each year over 7191  
a specified period of years, not exceeding the number of years 7192  
for which the tax was levied, after issuance of the notes. 7193

(3) After the approval of a tax for general permanent 7194  
improvements levied under this section for a continuing period 7195  
of time, the board of education may anticipate a fraction of the 7196  
proceeds of such tax and issue anticipation notes in a principal 7197  
amount not exceeding fifty per cent of the total estimated 7198  
proceeds of the tax to be collected in each year over a 7199  
specified period of years, not exceeding ten, after issuance of 7200  
the notes. 7201

Anticipation notes under this section shall be issued as 7202  
provided in section 133.24 of the Revised Code. Notes issued 7203  
under division (B) (1) or (2) of this section shall have 7204  
principal payments during each year after the year of their 7205  
issuance over a period not to exceed five years, and may have a 7206  
principal payment in the year of their issuance. Notes issued 7207  
under division (B) (3) of this section shall have principal 7208  
payments during each year after the year of their issuance over 7209  
a period not to exceed ten years, and may have a principal 7210  
payment in the year of their issuance. 7211

~~(C) The submission of a question to the electors under 7212  
this section is subject to the limitation on the number of 7213  
elections that can be held in a year under section 5705.214 of 7214  
the Revised Code. 7215~~

**Sec. 5705.218.** (A) The board of education of a city, 7216  
local, or exempted village school district, at any time by a 7217  
vote of two-thirds of all its members, may declare by resolution 7218  
that it may be necessary for the school district to issue 7219  
general obligation bonds for permanent improvements. The 7220

resolution shall state all of the following: 7221

(1) The necessity and purpose of the bond issue; 7222

(2) The date of the ~~special~~ election at which the question 7223  
shall be submitted to the electors, which shall be the date of a 7224  
general election or a special election held on a day on which a 7225  
primary election may be held; 7226

(3) The amount, approximate date, estimated rate of 7227  
interest, and maximum number of years over which the principal 7228  
of the bonds may be paid; 7229

(4) The necessity of levying a tax outside the ten-mill 7230  
limitation to pay debt charges on the bonds and any anticipatory 7231  
securities. 7232

On adoption of the resolution, the board shall certify a 7233  
copy of it to the county auditor. The county auditor promptly 7234  
shall estimate and certify to the board the average annual 7235  
property tax rate required throughout the stated maturity of the 7236  
bonds to pay debt charges on the bonds, in the same manner as 7237  
under division (C) of section 133.18 of the Revised Code. 7238

(B) After receiving the county auditor's certification 7239  
under division (A) of this section, the board of education of 7240  
the city, local, or exempted village school district, by a vote 7241  
of two-thirds of all its members, may declare by resolution that 7242  
the amount of taxes that can be raised within the ten-mill 7243  
limitation will be insufficient to provide an adequate amount 7244  
for the present and future requirements of the school district; 7245  
that it is necessary to issue general obligation bonds of the 7246  
school district for permanent improvements and to levy an 7247  
additional tax in excess of the ten-mill limitation to pay debt 7248  
charges on the bonds and any anticipatory securities; that it is 7249

necessary for a specified number of years or for a continuing 7250  
period of time to levy additional taxes in excess of the ten- 7251  
mill limitation to provide funds for the acquisition, 7252  
construction, enlargement, renovation, and financing of 7253  
permanent improvements or to pay for current operating expenses, 7254  
or both; and that the question of the bonds and taxes shall be 7255  
submitted to the electors of the school district at a general 7256  
election or a special election held on a day on which a primary 7257  
election may be held, which shall not be earlier than ninety 7258  
days after certification of the resolution to the board of 7259  
elections, ~~and the date of which shall be consistent with~~ 7260  
~~section 3501.01 of the Revised Code.~~ The resolution shall 7261  
specify all of the following: 7262

(1) The county auditor's estimate of the average annual 7263  
property tax rate required throughout the stated maturity of the 7264  
bonds to pay debt charges on the bonds; 7265

(2) The proposed rate of the tax, if any, for current 7266  
operating expenses, the first year the tax will be levied, and 7267  
the number of years it will be levied, or that it will be levied 7268  
for a continuing period of time; 7269

(3) The proposed rate of the tax, if any, for permanent 7270  
improvements, the first year the tax will be levied, and the 7271  
number of years it will be levied, or that it will be levied for 7272  
a continuing period of time. 7273

The resolution shall apportion the annual rate of the tax 7274  
between current operating expenses and permanent improvements, 7275  
if both taxes are proposed. The apportionment may but need not 7276  
be the same for each year of the tax, but the respective 7277  
portions of the rate actually levied each year for current 7278  
operating expenses and permanent improvements shall be limited 7279

by the apportionment. The resolution shall go into immediate 7280  
effect upon its passage, and no publication of it is necessary 7281  
other than that provided in the notice of election. The board of 7282  
education shall certify a copy of the resolution, along with 7283  
copies of the auditor's estimate and its resolution under 7284  
division (A) of this section, to the board of elections 7285  
immediately after its adoption. 7286

(C) The board of elections shall make the arrangements for 7287  
the submission to the electors of the school district of the 7288  
question proposed under division (B) or ~~(J)~~ (I) of this section, 7289  
and the election shall be conducted, canvassed, and certified in 7290  
the same manner as regular elections in the district for the 7291  
election of county officers. The resolution shall be put before 7292  
the electors as one ballot question, with a favorable vote 7293  
indicating approval of the bond issue, the levy to pay debt 7294  
charges on the bonds and any anticipatory securities, the 7295  
current operating expenses levy, the permanent improvements 7296  
levy, and the levy for the current expenses of a qualifying 7297  
school district and of partnering community schools, as those 7298  
levies may be proposed. The board of elections shall publish 7299  
notice of the election in a newspaper of general circulation in 7300  
the school district once a week for two consecutive weeks, or as 7301  
provided in section 7.16 of the Revised Code, prior to the 7302  
election. If a board of elections operates and maintains a web 7303  
site, that board also shall post notice of the election on its 7304  
web site for thirty days prior to the election. The notice of 7305  
election shall state all of the following: 7306

(1) The principal amount of the proposed bond issue; 7307

(2) The permanent improvements for which the bonds are to 7308  
be issued; 7309

(3) The maximum number of years over which the principal 7310  
of the bonds may be paid; 7311

(4) The estimated additional average annual property tax 7312  
rate to pay the debt charges on the bonds, as certified by the 7313  
county auditor; 7314

(5) The proposed rate of the additional tax, if any, for 7315  
current operating expenses and, if the question is proposed 7316  
under division ~~(J)~~ (I) of this section, the portion of the rate 7317  
to be allocated to the school district and the portion to be 7318  
allocated to partnering community schools; 7319

(6) The number of years the current operating expenses tax 7320  
will be in effect, or that it will be in effect for a continuing 7321  
period of time; 7322

(7) The proposed rate of the additional tax, if any, for 7323  
permanent improvements; 7324

(8) The number of years the permanent improvements tax 7325  
will be in effect, or that it will be in effect for a continuing 7326  
period of time; 7327

(9) The time and place of the ~~special~~ election. 7328

(D) The form of the ballot for an election under this 7329  
section is as follows: 7330

"Shall the ..... school district be authorized to do 7331  
the following: 7332

(1) Issue bonds for the purpose of ..... in the 7333  
principal amount of \$....., to be repaid annually over a 7334  
maximum period of ..... years, and levy a property tax outside 7335  
the ten-mill limitation, estimated by the county auditor to 7336  
average over the bond repayment period ..... mills for each one 7337

dollar of tax valuation, which amounts to ..... (rate expressed 7338  
in cents or dollars and cents, such as "36 cents" or "\$1.41") 7339  
for each \$100 of tax valuation, to pay the annual debt charges 7340  
on the bonds, and to pay debt charges on any notes issued in 7341  
anticipation of those bonds?" 7342

If either a levy for permanent improvements or a levy for 7343  
current operating expenses is proposed, or both are proposed, 7344  
the ballot also shall contain the following language, as 7345  
appropriate: 7346

"(2) Levy an additional property tax to provide funds for 7347  
the acquisition, construction, enlargement, renovation, and 7348  
financing of permanent improvements at a rate not 7349  
exceeding ..... mills for each one dollar of tax valuation, 7350  
which amounts to ..... (rate expressed in cents or dollars and 7351  
cents) for each \$100 of tax valuation, for ..... (number of 7352  
years of the levy, or a continuing period of time)? 7353

(3) Levy an additional property tax to pay current 7354  
operating expenses at a rate not exceeding ..... mills for 7355  
each one dollar of tax valuation, which amounts to ..... (rate 7356  
expressed in cents or dollars and cents) for each \$100 of tax 7357  
valuation, for ..... (number of years of the levy, or a 7358  
continuing period of time)? 7359

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

"

If the question is proposed under division ~~(J)~~(I) of this 7364  
section, the form of the ballot shall be modified as prescribed 7365  
by division ~~(J)~~(I)(4) of this section. 7366

(E) The board of elections promptly shall certify the 7367  
results of the election to the tax commissioner and the county 7368  
auditor of the county in which the school district is located. 7369  
If a majority of the electors voting on the question vote for 7370  
it, the board of education may proceed with issuance of the 7371  
bonds and with the levy and collection of the property tax or 7372  
taxes at the additional rate or any lesser rate in excess of the 7373  
ten-mill limitation. Any securities issued by the board of 7374  
education under this section are Chapter 133. securities, as 7375  
that term is defined in section 133.01 of the Revised Code. 7376

(F) (1) After the approval of a tax for current operating 7377  
expenses under this section and prior to the time the first 7378  
collection and distribution from the levy can be made, the board 7379  
of education may anticipate a fraction of the proceeds of such 7380  
levy and issue anticipation notes in a principal amount not 7381  
exceeding fifty per cent of the total estimated proceeds of the 7382  
tax to be collected during the first year of the levy. 7383

(2) After the approval of a tax under this section for 7384  
permanent improvements having a specific purpose, the board of 7385  
education may anticipate a fraction of the proceeds of such tax 7386  
and issue anticipation notes in a principal amount not exceeding 7387  
fifty per cent of the total estimated proceeds of the tax 7388  
remaining to be collected in each year over a period of five 7389  
years after issuance of the notes. 7390

(3) After the approval of a tax under this section for 7391  
general permanent improvements as defined under section 5705.21 7392  
of the Revised Code, the board of education may anticipate a 7393  
fraction of the proceeds of such tax and issue anticipation 7394  
notes in a principal amount not exceeding fifty per cent of the 7395  
total estimated proceeds of the tax to be collected in each year 7396

over a specified period of years, not exceeding ten, after 7397  
issuance of the notes. 7398

Anticipation notes under this section shall be issued as 7399  
provided in section 133.24 of the Revised Code. Notes issued 7400  
under division (F) (1) or (2) of this section shall have 7401  
principal payments during each year after the year of their 7402  
issuance over a period not to exceed five years, and may have a 7403  
principal payment in the year of their issuance. Notes issued 7404  
under division (F) (3) of this section shall have principal 7405  
payments during each year after the year of their issuance over 7406  
a period not to exceed ten years, and may have a principal 7407  
payment in the year of their issuance. 7408

(G) A tax for current operating expenses or for permanent 7409  
improvements levied under this section for a specified number of 7410  
years may be renewed or replaced in the same manner as a tax for 7411  
current operating expenses or for permanent improvements levied 7412  
under section 5705.21 of the Revised Code. A tax for current 7413  
operating expenses or for permanent improvements levied under 7414  
this section for a continuing period of time may be decreased in 7415  
accordance with section 5705.261 of the Revised Code. 7416

~~(H) The submission of a question to the electors under 7417  
this section is subject to the limitation on the number of 7418  
elections that can be held in a year under section 5705.214 of 7419  
the Revised Code. 7420~~

~~(I) A school district board of education proposing a 7421  
ballot measure under this section to generate local resources 7422  
for a project under the school building assistance expedited 7423  
local partnership program under section 3318.36 of the Revised 7424  
Code may combine the questions under division (D) of this 7425  
section with a question for the levy of a property tax to 7426~~



generate moneys for maintenance of the classroom facilities 7427  
acquired under that project as prescribed in section 3318.361 of 7428  
the Revised Code. 7429

~~(J)~~(I)(1) After receiving the county auditor's 7430  
certification under division (A) of this section, the board of 7431  
education of a qualifying school district, by a vote of two- 7432  
thirds of all its members, may declare by resolution that it is 7433  
necessary to levy a tax in excess of the ten-mill limitation for 7434  
the purpose of paying the current expenses of the school 7435  
district and of partnering community schools, as defined in 7436  
section 5705.21 of the Revised Code; that it is necessary to 7437  
issue general obligation bonds of the school district for 7438  
permanent improvements of the district and to levy an additional 7439  
tax in excess of the ten-mill limitation to pay debt charges on 7440  
the bonds and any anticipatory securities; and that the question 7441  
of the bonds and taxes shall be submitted to the electors of the 7442  
school district at a general election or a special election held 7443  
on a day on which a primary election may be held, which shall 7444  
occurring not be earlier than ninety days after certification of 7445  
the resolution to the board of elections, ~~and the date of which~~ 7446  
~~shall be consistent with section 3505.01 of the Revised Code.~~ 7447

The levy of taxes for the current expenses of a partnering 7448  
community school under division ~~(J)~~(I) of this section and the 7449  
distribution of proceeds from the tax by a qualifying school 7450  
district to partnering community schools is hereby determined to 7451  
be a proper public purpose. 7452

(2) The tax for the current expenses of the school 7453  
district and of partnering community schools is subject to the 7454  
requirements of divisions (B) (3), (4), and (5) of section 7455  
5705.21 of the Revised Code. 7456

(3) In addition to the required specifications of the 7457  
resolution under division (B) of this section, the resolution 7458  
shall express the rate of the tax in mills per dollar of taxable 7459  
value, state the number of the mills to be levied for the 7460  
current expenses of the partnering community schools and the 7461  
number of the mills to be levied for the current expenses of the 7462  
school district, specify the number of years (not exceeding ten) 7463  
the tax will be levied or that it will be levied for a 7464  
continuing period of time, and state the first year the tax will 7465  
be levied. 7466

The resolution shall go into immediate effect upon its 7467  
passage, and no publication of it is necessary other than that 7468  
provided in the notice of election. The board of education shall 7469  
certify a copy of the resolution, along with copies of the 7470  
auditor's estimate and its resolution under division (A) of this 7471  
section, to the board of elections immediately after its 7472  
adoption. 7473

(4) The form of the ballot shall be modified by replacing 7474  
the ballot form set forth in division (D) (3) of this section 7475  
with the following: 7476

"Levy an additional property tax for the purpose of the 7477  
current expenses of the school district and of partnering 7478  
community schools at a rate not exceeding ..... (insert the 7479  
number of mills) mills for each one dollar of valuation (of 7480  
which ..... (insert the number of mills to be allocated to 7481  
partnering community schools) mills is to be allocated to 7482  
partnering community schools), which amounts to ..... (insert 7483  
the rate expressed in dollars and cents) for each one hundred 7484  
dollars of valuation, for ..... (insert the number of years the 7485  
levy is to be imposed, or that it will be levied for a 7486

continuing period of time)? 7487

FOR THE BOND ISSUE AND LEVY (OR LEVIES)	7488
AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)	7489

" 7490

(5) After the approval of a tax for the current expenses 7492  
of the school district and of partnering community schools under 7493  
division ~~(J)~~ (I) of this section, and prior to the time the 7494  
first collection and distribution from the levy can be made, the 7495  
board of education may anticipate a fraction of the proceeds of 7496  
the levy for the current expenses of the school district and 7497  
issue anticipation notes in a principal amount not exceeding 7498  
fifty per cent of the estimated proceeds of the levy to be 7499  
collected during the first year of the levy and allocated to the 7500  
school district. The portion of levy proceeds to be allocated to 7501  
partnering community schools shall not be included in the 7502  
estimated proceeds anticipated under this division and shall not 7503  
be used to pay debt charges on any anticipation notes. 7504

The notes shall be issued as provided in section 133.24 of 7505  
the Revised Code, shall have principal payments during each year 7506  
after the year of their issuance over a period not to exceed 7507  
five years, and may have a principal payment in the year of 7508  
their issuance. 7509

(6) A tax for the current expenses of the school district 7510  
and of partnering community schools levied under division ~~(J)~~ 7511  
(I) of this section for a specified number of years may be 7512  
renewed or replaced in the same manner as a tax for the current 7513  
expenses of a school district and of partnering community 7514  
schools levied under division (B) of section 5705.21 of the 7515

Revised Code. A tax for the current expenses of the school 7516  
district and of partnering community schools levied under this 7517  
division for a continuing period of time may be decreased in 7518  
accordance with section 5705.261 of the Revised Code. 7519

(7) The proceeds from the issuance of the general 7520  
obligation bonds under division ~~(J)~~(I) of this section shall be 7521  
used solely to pay for permanent improvements of the school 7522  
district and not for permanent improvements of partnering 7523  
community schools. 7524

**Sec. 5705.219.** (A) As used in this section: 7525

(1) "Eligible school district" means a city, local, or 7526  
exempted village school district in which the taxes charged and 7527  
payable for current expenses on residential/agricultural real 7528  
property in the tax year preceding the year in which the levy 7529  
authorized by this section will be submitted for elector 7530  
approval or rejection are greater than two per cent of the 7531  
taxable value of the residential/agricultural real property. 7532

(2) "Residential/agricultural real property" and 7533  
"nonresidential/agricultural real property" means the property 7534  
classified as such under section 5713.041 of the Revised Code. 7535

(3) "Effective tax rate" and "taxes charged and payable" 7536  
have the same meanings as in division (B) of section 319.301 of 7537  
the Revised Code. 7538

(B) On or after January 1, 2010, but before January 1, 7539  
2015, the board of education of an eligible school district, by 7540  
a vote of two-thirds of all its members, may adopt a resolution 7541  
proposing to convert existing levies imposed for the purpose of 7542  
current expenses into a levy raising a specified amount of tax 7543  
money by repealing all or a portion of one or more of those 7544

existing levies and imposing a levy in excess of the ten-mill 7545  
limitation that will raise a specified amount of money for 7546  
current expenses of the district. 7547

The board of education shall certify a copy of the 7548  
resolution to the tax commissioner not later than one hundred 7549  
five days before the election upon which the repeal and levy 7550  
authorized by this section will be proposed to the electors. 7551  
Within ten days after receiving the copy of the resolution, the 7552  
tax commissioner shall determine each of the following and 7553  
certify the determinations to the board of education: 7554

(1) The dollar amount to be raised by the proposed levy, 7555  
which shall be the product of: 7556

(a) The difference between the aggregate effective tax 7557  
rate for residential/agricultural real property for the tax year 7558  
preceding the year in which the repeal and levy will be proposed 7559  
to the electors and twenty mills per dollar of taxable value; 7560

(b) The total taxable value of all property on the tax 7561  
list of real and public utility property for the tax year 7562  
preceding the year in which the repeal and levy will be proposed 7563  
to the electors. 7564

(2) The estimated tax rate of the proposed levy. 7565

(3) The existing levies and any portion of an existing 7566  
levy to be repealed upon approval of the question. Levies shall 7567  
be repealed in reverse chronological order from most recently 7568  
imposed to least recently imposed until the sum of the effective 7569  
tax rates repealed for residential/agricultural real property is 7570  
equal to the difference calculated in division (B) (1) (a) of this 7571  
section. 7572

(4) The sum of the following: 7573

(a) The total taxable value of nonresidential/agricultural real property for the tax year preceding the year in which the repeal and levy will be proposed to the electors multiplied by the difference between (i) the aggregate effective tax rate for nonresidential/agricultural real property for the existing levies and any portion of an existing levy to be repealed and (ii) the amount determined under division (B) (1) (a) of this section, but not less than zero;

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

(C) Upon receipt of the certification from the tax commissioner under division (B) of this section, a majority of the members of the board of education may adopt a resolution proposing the repeal of the existing levies as identified in the certification and the imposition of a levy in excess of the ten-mill limitation that will raise annually the amount certified by the commissioner. If the board determines that the tax should be for an amount less than that certified by the commissioner, the board may request that the commissioner redetermine the rate under division (B) (2) of this section on the basis of the lesser amount the levy is to raise as specified by the board. The amount certified under division (B) (4) and the levies to be repealed as certified under division (B) (3) of this section shall not be redetermined. Within ten days after receiving a timely request specifying the lesser amount to be raised by the levy, the commissioner shall redetermine the rate and recertify

it to the board as otherwise provided in division (B) of this 7605  
section. Only one such request may be made by the board of 7606  
education of an eligible school district. 7607

The resolution shall state the first calendar year in 7608  
which the levy will be due; the existing levies and any portion 7609  
of an existing levy that will be repealed, as certified by the 7610  
commissioner; the term of the levy expressed in years, which may 7611  
be any number not exceeding ten, or that it will be levied for a 7612  
continuing period of time; and the date of the election, which 7613  
shall be the date of a ~~primary or general election~~ or a special 7614  
election held on a day on which a primary election may be held. 7615

Immediately upon its passage, the resolution shall go into 7616  
effect and shall be certified by the board of education to the 7617  
county auditor of the proper county. The county auditor and the 7618  
board of education shall proceed as required under section 7619  
5705.195 of the Revised Code. No publication of the resolution 7620  
is necessary other than that provided for in the notice of 7621  
election. Section 5705.196 of the Revised Code shall govern the 7622  
matters concerning the election. ~~The submission of a question to~~ 7623  
~~the electors under this section is subject to the limitation on~~ 7624  
~~the number of election dates established by section 5705.214 of~~ 7625  
~~the Revised Code.~~ 7626

(D) The form of the ballot to be used at the election 7627  
provided for in this section shall be as follows: 7628

"Shall the existing levy of ..... (insert the voted 7629  
millage rate of the levy to be repealed), currently being 7630  
charged against residential and agricultural property by 7631  
the ..... (insert the name of school district) at a rate of 7632  
..... (insert the residential/agricultural real property 7633  
effective tax rate of the levy being repealed) for the purpose 7634

of ..... (insert the purpose of the existing levy) be 7635  
repealed, and shall a levy be imposed by the ..... (insert 7636  
the name of school district) in excess of the ten-mill 7637  
limitation for the necessary requirements of the school district 7638  
in the sum of ..... (insert the annual amount the levy is 7639  
to produce), estimated by the tax commissioner to 7640  
require ..... (insert the number of mills) mills for each 7641  
one dollar of valuation, which amounts to ..... (insert the 7642  
rate expressed in dollars and cents) for each one hundred 7643  
dollars of valuation for the initial year of the tax, for a 7644  
period of ..... (insert the number of years the levy is to 7645  
be imposed, or that it will be levied for a continuing period of 7646  
time), commencing in ..... (insert the first year the tax 7647  
is to be levied), first due in calendar year ..... (insert 7648  
the first calendar year in which the tax shall be due)? 7649

FOR THE REPEAL AND TAX
AGAINST THE REPEAL AND TAX

7650

7651

7652

"

7653

If the question submitted is a proposal to repeal all or a 7654  
portion of more than one existing levy, the form of the ballot 7655  
shall be modified by substituting the statement "shall the 7656  
existing levy of" with "shall existing levies of" and inserting 7657  
the aggregate voted and aggregate effective tax rates to be 7658  
repealed. 7659

(E) If a majority of the electors voting on the question 7660  
submitted in an election vote in favor of the repeal and levy, 7661  
the result shall be certified immediately after the canvass by 7662  
the board of elections to the board of education. The board of 7663  
education may make the levy necessary to raise the amount 7664



specified in the resolution for the purpose stated in the 7665  
resolution and shall certify it to the county auditor, who shall 7666  
extend it on the current year tax lists for collection. After 7667  
the first year, the levy shall be included in the annual tax 7668  
budget that is certified to the county budget commission. 7669

(F) A levy imposed under this section for a continuing 7670  
period of time may be decreased or repealed pursuant to section 7671  
5705.261 of the Revised Code. If a levy imposed under this 7672  
section is decreased, the amount calculated under division (B) 7673  
(4) of this section and paid under section 5705.2110 of the 7674  
Revised Code shall be decreased by the same proportion as the 7675  
levy is decreased. If the levy is repealed, no further payments 7676  
shall be made to the district under that section. 7677

(G) At any time, the board of education, by a vote of two- 7678  
thirds of all of its members, may adopt a resolution to renew a 7679  
tax levied under this section. The resolution shall provide for 7680  
levying the tax and specifically all of the following: 7681

(1) That the tax shall be called, and designated on the 7682  
ballot as, a renewal levy; 7683

(2) The amount of the renewal tax, which shall be no more 7684  
than the amount of tax previously collected; 7685

(3) The number of years, not to exceed ten, that the 7686  
renewal tax will be levied, or that it will be levied for a 7687  
continuing period of time; 7688

(4) That the purpose of the renewal tax is for current 7689  
expenses. 7690

The board shall certify a copy of the resolution to the 7691  
board of elections not later than ninety days before the date of 7692  
the election at which the question is to be submitted, which 7693

shall be the date of a ~~primary or general election or a special~~ 7694  
election held on a day on which a primary election may be held. 7695

(H) The form of the ballot to be used at the election on 7696  
the question of renewing a levy under this section shall be as 7697  
follows: 7698

"Shall a tax levy renewing an existing levy of ..... 7699  
(insert the annual dollar amount the levy is to produce each 7700  
year), estimated to require ..... (insert the number of 7701  
mills) mills for each one dollar of valuation be imposed by 7702  
the ..... (insert the name of school district) for the 7703  
purpose of current expenses for a period of ..... (insert 7704  
the number of years the levy is to be imposed, or that it will 7705  
be levied for a continuing period of time), commencing 7706  
in ..... (insert the first year the tax is to be levied), 7707  
first due in calendar year ..... (insert the first calendar 7708  
year in which the tax shall be due)? 7709

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

" 7713

If the levy submitted is to be for less than the amount of 7714  
money previously collected, the form of the ballot shall be 7715  
modified to add "and reducing" after "renewing" and to add 7716  
before "estimated to require" the statement "be approved at a 7717  
tax rate necessary to produce ..... (insert the lower 7718  
annual dollar amount the levy is to produce each year)." 7719

**Sec. 5705.2111.** (A) If the board of directors of a 7720  
regional student education district created under section 7721  
3313.83 of the Revised Code desires to levy a tax in excess of 7722

the ten-mill limitation throughout the district for the purpose 7723  
of funding the services to be provided by the district to 7724  
students enrolled in the school districts of which the district 7725  
is composed and their immediate family members, the board shall 7726  
propose the levy to each of the boards of education of those 7727  
school districts. The proposal shall specify the rate or amount 7728  
of the tax, the number of years the tax will be levied or that 7729  
it will be levied for a continuing period of time, and that the 7730  
aggregate rate of the tax shall not exceed three mills per 7731  
dollar of taxable value in the regional student education 7732  
district. 7733

(B) (1) If a majority of the boards of education of the 7734  
school districts of which the regional student education 7735  
district is composed approves the proposal for the tax levy, the 7736  
board of directors of the regional student education district 7737  
may adopt a resolution approved by a majority of the board's 7738  
full membership declaring the necessity of levying the proposed 7739  
tax in excess of the ten-mill limitation throughout the district 7740  
for the purpose of funding the services to be provided by the 7741  
district to students enrolled in the school districts of which 7742  
the district is composed and their immediate family members. The 7743  
resolution shall provide for the question of the tax to be 7744  
submitted to the electors of the district at a general, election 7745  
or a special election held on a day on which a primary, or 7746  
special election on a day to may be held, as specified in the 7747  
resolution ~~that is consistent with the requirements of section~~ 7748  
~~3501.01 of the Revised Code and that occurs~~, occurring at least 7749  
ninety days after the resolution is certified to the board of 7750  
elections. The resolution shall specify the rate or amount of 7751  
the tax and the number of years the tax will be levied or that 7752  
the tax will be levied for a continuing period of time. The 7753

aggregate rate of tax levied by a regional student education 7754  
district under this section at any time shall not exceed three 7755  
mills per dollar of taxable value in the district. A tax levied 7756  
under this section may be renewed, subject to section 5705.25 of 7757  
the Revised Code, or replaced as provided in section 5705.192 of 7758  
the Revised Code. 7759

(2) The resolution shall take effect immediately upon 7760  
passage, and no publication of the resolution is necessary other 7761  
than that provided in the notice of election. The resolution 7762  
shall be certified and submitted in the manner provided under 7763  
section 5705.25 of the Revised Code, and that section governs 7764  
the arrangements governing submission of the question and other 7765  
matters concerning the election. 7766

**Sec. 5705.2112.** (A) As used in this section and section 7767  
5705.2113 of the Revised Code: 7768

(1) "Qualifying partnership" has the same meaning as in 7769  
section 3318.71 of the Revised Code. 7770

(2) "Fiscal board" means the board of education of the 7771  
school district that is selected as the fiscal agent of a 7772  
qualifying partnership under division (D) of section 3318.71 of 7773  
the Revised Code. 7774

(3) "Participating school district" means a city, local, 7775  
exempted village, cooperative education, or joint vocational 7776  
school district that is a party to the qualifying partnership 7777  
agreement described in section 3318.71 of the Revised Code. 7778

(4) "Tax distribution" means a distribution of proceeds of 7779  
the tax authorized by this section under section 321.24 of the 7780  
Revised Code and distributions that are attributable to that tax 7781  
under sections 323.156 and 4503.068 of the Revised Code or other 7782

applicable law. 7783

(5) "Acquisition of classroom facilities" has the same 7784  
meaning as in section 3318.01 of the Revised Code. 7785

(B) The fiscal board of a qualifying partnership may levy 7786  
a tax under this section in excess of the ten-mill limitation 7787  
for the purpose of funding the acquisition of classroom 7788  
facilities that benefit the qualifying partnership. The tax is 7789  
subject to the approval of the electors of all participating 7790  
school districts. Before proposing the tax to such electors, the 7791  
fiscal board shall obtain identical resolutions adopted by two- 7792  
thirds of the members of the board of education of each 7793  
participating school district. The resolutions shall specify all 7794  
of the following: 7795

(1) The rate of the levy; 7796

(2) The purpose of the levy, which shall be confined to 7797  
the acquisition of classroom facilities; 7798

(3) The number of years during which the levy shall be in 7799  
effect, which shall be for any number of years not exceeding 7800  
ten; 7801

(4) That the question of the levy shall be submitted to 7802  
the electors of each participating school district at a general 7803  
election or a special election held on a day on which a primary 7804  
election may be held; 7805

(5) The date that such ~~special~~-election shall be held, 7806  
which shall not be earlier than ninety days after the 7807  
resolutions are certified to the board or boards of elections 7808  
under division (C) of this section ~~and which shall be consistent~~ 7809  
~~with the requirements of section 3501.01 of the Revised Code.~~ 7810

(C) A resolution adopted under division (B) of this 7811  
section shall go into immediate effect upon its passage, and no 7812  
publication of the resolution shall be necessary other than that 7813  
provided for in the notice of election. Upon passing such a 7814  
resolution, the board of education of a participating school 7815  
district shall certify a copy of the resolution to the fiscal 7816  
board of the qualifying partnership. Once the fiscal board 7817  
receives an identical resolution from each participating school 7818  
district, the fiscal board shall certify copies of such 7819  
resolutions to the board of elections of the proper county or 7820  
counties in the manner provided by section 5705.25 of the 7821  
Revised Code. That section shall govern the arrangements for the 7822  
submission of the levy to the electors of each participating 7823  
school district and other matters concerning the election to 7824  
which that section refers, including publication of notice of 7825  
the election, except that the election shall be held on the date 7826  
specified in the resolutions and the notice shall be published 7827  
in newspapers of general circulation in all the participating 7828  
school districts. 7829

The question of the levy shall be submitted as a single 7830  
ballot issue to the electors of all the participating school 7831  
districts. If a majority of all such electors voting on the 7832  
question so submitted in the election vote in favor of the levy, 7833  
the fiscal board may make the necessary levy within the 7834  
territory of the participating school districts at the 7835  
additional rate, or at any lesser rate in excess of the ten-mill 7836  
limitation on the tax list, for the purpose stated in the 7837  
resolutions. 7838

~~The submission of questions to the electors under this 7839  
section is subject to the limitation on the number of election 7840  
dates established by section 5705.214 of the Revised Code. 7841~~

(D) Each tax distribution shall be deposited to a special fund, established for the purposes described in the resolutions proposing the tax levy, in the county treasury of the county in which the fiscal board of the qualifying partnership is located. The fiscal board shall be the custodian of the amounts deposited to such fund and shall have the same rights and responsibilities with respect to the fund as boards of education do with respect to other levy revenues.

(E) The levy of a tax under this section for the purpose of funding the acquisition of classroom facilities benefiting a qualifying partnership is hereby determined to be a proper public purpose. For the purposes of Chapter 3317. of the Revised Code or other laws referring to the "taxes charged and payable" for a school district, the taxes charged and payable for a levy authorized under this section are not included in the taxes charged and payable for any participating school district. The taxes charged and payable for a levy authorized under this section shall not affect the calculation of "state education aid," as defined in section 5751.20 of the Revised Code, for any participating school district.

(F) (1) After the approval of a levy under this section for a specified number of years, the fiscal board of a qualifying partnership may anticipate a fraction of the proceeds of the levy and issue anticipation notes in a principal amount not exceeding seventy-five per cent of the total estimated proceeds of the levy remaining to be collected in each year over a period of ten years after the issuance of the notes.

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

years, and may have a principal payment in the year of their 7872  
issuance. 7873

(2) The fiscal board of a qualifying partnership is a 7874  
"taxing authority" for the purposes of Chapter 133. of the 7875  
Revised Code with respect to the tax and securities authorized 7876  
under this section, and the treasurer of the school district 7877  
serving as the fiscal board is the fiscal officer for the 7878  
purposes of that chapter. 7879

**Sec. 5705.221.** (A) At any time, the board of county 7880  
commissioners of any county by a majority vote of the full 7881  
membership may declare by resolution and certify to the board of 7882  
elections of the county that the amount of taxes which may be 7883  
raised within the ten-mill limitation by levies on the current 7884  
tax duplicate will be insufficient to provide the necessary 7885  
requirements of the county's alcohol, drug addiction, and mental 7886  
health service district established pursuant to Chapter 340. of 7887  
the Revised Code, or the county's contribution to a joint-county 7888  
district of which the county is a part, and that it is necessary 7889  
to levy a tax in excess of such limitation for the operation of 7890  
community addiction services providers and community mental 7891  
health services providers and the acquisition, construction, 7892  
renovation, financing, maintenance, and operation of alcohol and 7893  
drug addiction facilities and mental health facilities. 7894

Such resolution shall conform to section 5705.19 of the 7895  
Revised Code, except that the increased rate may be in effect 7896  
for any number of years not exceeding ten. 7897

The resolution shall be certified and submitted in the 7898  
manner provided in section 5705.25 of the Revised Code, ~~except~~ 7899  
~~that it~~. The resolution may be placed on the ballot in any at a 7900  
general election or a special election held on a day on which a 7901



primary election may be held, and shall be certified to the 7902  
board of elections not less than ninety days before the election 7903  
at which it will be voted upon. 7904

If the majority of the electors voting on a levy to 7905  
supplement general fund appropriations for the support of the 7906  
comprehensive community addiction and mental health services 7907  
providers vote in favor of the levy, the board may levy a tax 7908  
within the county at the additional rate outside the ten-mill 7909  
limitation during the specified or continuing period, for the 7910  
purpose stated in the resolution. 7911

(B) When electors have approved a tax levy under this 7912  
section, the board of county commissioners may anticipate a 7913  
fraction of the proceeds of the levy and, from time to time, 7914  
issue anticipation notes in accordance with section 5705.191 or 7915  
5705.193 of the Revised Code. 7916

(C) The county auditor who is the fiscal officer of the 7917  
alcohol, drug addiction, and mental health service district, 7918  
upon receipt of a resolution from the board of alcohol, drug 7919  
addiction, and mental health services, shall establish for the 7920  
district a capital improvements account or a reserve balance 7921  
account, or both, as specified in the resolution. The capital 7922  
improvements account shall be a contingency fund for the 7923  
necessary acquisition, replacement, renovation, or construction 7924  
of facilities and movable and fixed equipment. Upon the request 7925  
of the board, funds not needed to pay for current expenses may 7926  
be appropriated to the capital improvements account, in amounts 7927  
such that the account does not exceed twenty-five per cent of 7928  
the replacement value of all capital facilities and equipment 7929  
currently used by the board for programs and services. Other 7930  
funds which are available for current capital expenses from 7931

federal, state, or local sources may also be appropriated to 7932  
this account. 7933

The reserve balance account shall contain those funds that 7934  
are not needed to pay for current operating expenses and not 7935  
deposited in the capital improvements account but that will be 7936  
needed to pay for operating expenses in the future. Upon the 7937  
request of a board, such funds shall be appropriated to the 7938  
reserve balance account. Payments from the capital improvements 7939  
account and the reserve balance account shall be made by the 7940  
county treasurer who is the custodian of funds for the district 7941  
upon warrants issued by the county auditor who is the fiscal 7942  
officer of the district pursuant to orders of the board. 7943

**Sec. 5705.222.** (A) At any time the board of county 7944  
commissioners of any county by a majority vote of the full 7945  
membership may declare by resolution and certify to the board of 7946  
elections of the county that the amount of taxes which may be 7947  
raised within the ten-mill limitation by levies on the current 7948  
tax duplicate will be insufficient to provide the necessary 7949  
requirements of the county board of developmental disabilities 7950  
established pursuant to Chapter 5126. of the Revised Code and 7951  
that it is necessary to levy a tax in excess of such limitation 7952  
for the operation of community programs and services authorized 7953  
by county boards of developmental disabilities, for the 7954  
acquisition, construction, renovation, financing, maintenance, 7955  
and operation of developmental disabilities facilities, or for 7956  
both of such purposes. 7957

The resolution shall conform to section 5705.19 of the 7958  
Revised Code, except that the increased rate may be in effect 7959  
for any number of years not exceeding ten or for a continuing 7960  
period of time. 7961

The resolution shall be certified and submitted in the 7962  
manner provided in section 5705.25 of the Revised Code, ~~except~~ 7963  
~~that it~~. The resolution may be placed on the ballot in any at a 7964  
general election or at a special election held on a day on which 7965  
a primary election may be held, and shall be certified to the 7966  
board of elections not less than ninety days before the election 7967  
at which it will be voted upon. 7968

If the majority of the electors voting on a levy for the 7969  
support of the programs and services of the county board of 7970  
developmental disabilities vote in favor of the levy, the board 7971  
of county commissioners may levy a tax within the county at the 7972  
additional rate outside the ten-mill limitation during the 7973  
specified or continuing period, for the purpose stated in the 7974  
resolution. 7975

The county board of developmental disabilities, within its 7976  
budget and with the approval of the board of county 7977  
commissioners through annual appropriations, shall use the 7978  
proceeds of a levy approved under this section or division (L) 7979  
of section 5705.19 of the Revised Code solely for the purposes 7980  
authorized by that section or division. 7981

A board of county commissioners that levies a tax under 7982  
this section or for the purpose authorized by division (L) of 7983  
section 5705.19 of the Revised Code, by a majority vote of the 7984  
full membership, may adopt a resolution to renew such a levy, or 7985  
renew two or more such levies as a single ballot question, in 7986  
the manner provided by section 5705.25 of the Revised Code for 7987  
the renewal of existing levies. The purpose of the renewal levy 7988  
may be for any of the purposes authorized for a levy imposed 7989  
under this section or division (L) of section 5705.19 of the 7990  
Revised Code. The term of the renewal levy may be for any number 7991

of years not exceeding ten or for a continuing period of time. 7992

(B) When electors have approved a tax levy under this 7993  
section, the county commissioners may anticipate a fraction of 7994  
the proceeds of the levy and issue anticipation notes in 7995  
accordance with section 5705.191 or 5705.193 of the Revised 7996  
Code. 7997

(C) The county auditor, upon receipt of a resolution from 7998  
the county board of developmental disabilities, shall establish 7999  
a capital improvements account or a reserve balance account, or 8000  
both, as specified in the resolution. The capital improvements 8001  
account shall be a contingency account for the necessary 8002  
acquisition, replacement, renovation, or construction of 8003  
facilities and movable and fixed equipment. Upon the request of 8004  
the county board of developmental disabilities, moneys not 8005  
needed to pay for current expenses may be appropriated to this 8006  
account, in amounts such that this account does not exceed 8007  
twenty-five per cent of the replacement value of all capital 8008  
facilities and equipment currently used by the county board of 8009  
developmental disabilities for developmental disabilities 8010  
programs and services. Other moneys available for current 8011  
capital expenses from federal, state, or local sources may also 8012  
be appropriated to this account. 8013

The reserve balance account shall contain those moneys 8014  
that are not needed to pay for current operating expenses and 8015  
not deposited in the capital improvements account but that will 8016  
be needed to pay for operating expenses in the future. Upon the 8017  
request of a county board of developmental disabilities, the 8018  
board of county commissioners may appropriate moneys to the 8019  
reserve balance account. 8020

**Sec. 5705.23.** The board of library trustees of any county, 8021

municipal corporation, school district, or township public 8022  
library by a vote of two-thirds of all its members may at any 8023  
time declare by resolution that the amount of taxes which may be 8024  
raised within the ten-mill limitation by levies on the current 8025  
tax duplicate will be insufficient to provide an adequate amount 8026  
for the necessary requirements of the public library, that it is 8027  
necessary to levy a tax in excess of such limitation for current 8028  
expenses of the public library or for the construction of any 8029  
specific permanent improvement or class of improvements which 8030  
the board of library trustees is authorized to make or acquire 8031  
and which could be included in a single issue of bonds, and that 8032  
the question of such additional tax levy shall be submitted by 8033  
the taxing authority of the political subdivision to whose 8034  
jurisdiction the board is subject, to the electors of the 8035  
subdivision, or, in the case of a qualifying library levy, to 8036  
the electors residing within the boundaries of the library 8037  
district ~~on the day specified by division (E) of section 3501.01~~ 8038  
~~of the Revised Code for the holding of at a general election or~~ 8039  
~~a special election held on a day on which a primary election or~~ 8040  
~~at an election on another day to be specified in the resolution.~~ 8041  
~~No more than two elections shall may be held under authority of~~ 8042  
~~this section in any one calendar year.~~ Such resolution shall 8043  
conform to section 5705.19 of the Revised Code, except that the 8044  
tax levy may be in effect for any specified number of years or 8045  
for a continuing period of time, as set forth in the resolution, 8046  
and the resolution shall specify the date of holding the 8047  
election, which shall not be earlier than ninety days after the 8048  
adoption and certification of the resolution to the taxing 8049  
authority of the political subdivision to whose jurisdiction the 8050  
board is subject, ~~and which shall be consistent with the~~ 8051  
~~requirements of section 3501.01 of the Revised Code.~~ The 8052  
resolution shall not include a levy on the current tax list and 8053

duplicate unless the election is to be held at or prior to the 8054  
first Tuesday after the first Monday in November of the current 8055  
tax year. 8056

Upon receipt of the resolution, the taxing authority of 8057  
the political subdivision to whose jurisdiction the board is 8058  
subject shall adopt a resolution providing for the submission of 8059  
such additional tax levy to the electors of the subdivision, or, 8060  
in the case of a qualifying library levy, to the electors 8061  
residing within the boundaries of the library district on the 8062  
date specified in the resolution of the board of library 8063  
trustees. The resolution adopted by the taxing authority shall 8064  
otherwise conform to the resolution certified to it by the 8065  
board. The resolution of the taxing authority shall be certified 8066  
to the board of elections of the proper county not less than 8067  
ninety days before the date of such election. Such resolution 8068  
shall go into immediate effect upon its passage, and no 8069  
publication of the resolution shall be necessary other than that 8070  
provided in the notice of election. Section 5705.25 of the 8071  
Revised Code shall govern the arrangements for the submission of 8072  
such question and other matters concerning the election, to 8073  
which that section refers, except that such election shall be 8074  
held on the date specified in the resolution. If a majority of 8075  
the electors voting on the question so submitted in an election 8076  
vote in favor of such levy, the taxing authority may forthwith 8077  
make the necessary levy within the subdivision or, in the case 8078  
of a qualifying library levy, within the boundaries of the 8079  
library district at the additional rate in excess of the ten- 8080  
mill limitation on the tax list, for the purpose stated in such 8081  
resolutions. Such tax levy shall be included in the next annual 8082  
tax budget that is certified to the county budget commission. 8083  
The proceeds of any library levy in excess of the ten-mill 8084

limitation shall be used for purposes of the board in accordance 8085  
with the law applicable to the board. 8086

After the approval of a levy on the current tax list and 8087  
duplicate to provide an increase in current expenses, and prior 8088  
to the time when the first tax collection from such levy can be 8089  
made, the taxing authority at the request of the board of 8090  
library trustees may anticipate a fraction of the proceeds of 8091  
such levy and issue anticipation notes in an amount not 8092  
exceeding fifty per cent of the total estimated proceeds of the 8093  
levy to be collected during the first year of the levy. 8094

After the approval of a levy to provide revenues for the 8095  
construction or acquisition of any specific permanent 8096  
improvement or class of improvements, the taxing authority at 8097  
the request of the board of library trustees may anticipate a 8098  
fraction of the proceeds of such levy and issue anticipation 8099  
notes in a principal amount not exceeding fifty per cent of the 8100  
total estimated proceeds of the levy to be collected in each 8101  
year over a period of ten years after the issuance of such 8102  
notes. 8103

The notes shall be issued as provided in section 133.24 of 8104  
the Revised Code, shall have principal payments during each year 8105  
after the year of their issuance over a period not to exceed ten 8106  
years, and may have a principal payment in the year of their 8107  
issuance. 8108

Any levy approved by the electors of a library district 8109  
shall be made within the library district only. 8110

**Sec. 5705.233.** (A) As used in this section, "criminal 8111  
justice facility" means any facility located within the county 8112  
in which a tax is levied under this section and for which the 8113

board of commissioners of such county may make an appropriation 8114  
under section 307.45 of the Revised Code. 8115

(B) The board of county commissioners of any county, at 8116  
any time, may declare by resolution that it may be necessary for 8117  
the county to issue general obligation bonds for permanent 8118  
improvements to a criminal justice facility, including the 8119  
acquisition, construction, enlargement, renovation, or 8120  
maintenance of such a facility. The resolution shall state all 8121  
of the following: 8122

(1) The necessity and purpose of the bond issue; 8123

(2) The date of the ~~general or special~~ election at which 8124  
the question shall be submitted to the electors, which shall be 8125  
the day of a general election or a special election held on a 8126  
day on which a primary election may be held; 8127

(3) The amount, approximate date, estimated rate of 8128  
interest, and maximum number of years over which the principal 8129  
of the bonds may be paid; 8130

(4) The necessity of levying a tax outside the ten-mill 8131  
limitation to pay debt charges on the bonds and any anticipatory 8132  
securities. 8133

On adoption of the resolution, the board of county 8134  
commissioners shall certify a copy of it to the county auditor. 8135  
The county auditor promptly shall estimate and certify to the 8136  
board the average annual property tax rate required throughout 8137  
the stated maturity of the bonds to pay debt charges on the 8138  
bonds, in the same manner as under division (C) of section 8139  
133.18 of the Revised Code. Division (B) of section 5705.03 of 8140  
the Revised Code does not apply to tax levy proceedings 8141  
initiated under this section. 8142



(C) After receiving the county auditor's certification 8143  
under division (B) of this section, the board of county 8144  
commissioners may declare by resolution that the amount of taxes 8145  
that can be raised within the ten-mill limitation will be 8146  
insufficient to provide an adequate amount for the present and 8147  
future criminal justice requirements of the county; that it is 8148  
necessary to issue general obligation bonds of the county for 8149  
permanent improvements to a criminal justice facility and to 8150  
levy an additional tax in excess of the ten-mill limitation to 8151  
pay debt charges on the bonds and any anticipatory securities; 8152  
that it is necessary for a specified number of years or for a 8153  
continuing period of time to levy additional taxes in excess of 8154  
the ten-mill limitation to provide funds for the acquisition, 8155  
construction, enlargement, renovation, maintenance, and 8156  
financing of permanent improvements to such a criminal justice 8157  
facility or to pay for operating expenses of the facility and 8158  
other criminal justice services for which the board may make an 8159  
appropriation under section 307.45 of the Revised Code, or both; 8160  
and that the question of the bonds and taxes shall be submitted 8161  
to the electors of the county at a general election or a special 8162  
election held on a day on which a primary election may be held, 8163  
which shall not be earlier than ninety days after certification 8164  
of the resolution to the board of elections, ~~and the date of~~ 8165  
~~which shall be consistent with section 3501.01 of the Revised~~ 8166  
~~Code.~~ The resolution shall specify all of the following: 8167

(1) The county auditor's estimate of the average annual 8168  
property tax rate required throughout the stated maturity of the 8169  
bonds to pay debt charges on the bonds; 8170

(2) The proposed rate of the tax, if any, for operating 8171  
expenses and criminal justice services, the first year the tax 8172  
will be levied, and the number of years it will be levied, or 8173

that it will be levied for a continuing period of time; 8174

(3) The proposed rate of the tax, if any, for permanent 8175  
improvements to a criminal justice facility, the first year the 8176  
tax will be levied, and the number of years it will be levied, 8177  
or that it will be levied for a continuing period of time. 8178

The resolution shall go into immediate effect upon its 8179  
passage, and no publication of it is necessary other than that 8180  
provided in the notice of election. The board of county 8181  
commissioners shall certify a copy of the resolution, along with 8182  
copies of the auditor's estimate and its resolution under 8183  
division (B) of this section, to the board of elections 8184  
immediately after its adoption. 8185

(D) The board of elections shall make the arrangements for 8186  
the submission of the question proposed under division (C) of 8187  
this section to the electors of the county, and the election 8188  
shall be conducted, canvassed, and certified in the same manner 8189  
as regular elections in the county for the election of county 8190  
officers. The resolution shall be put before the electors as one 8191  
ballot question, with a favorable vote indicating approval of 8192  
the bond issue, the levy to pay debt charges on the bonds and 8193  
any anticipatory securities, the operating expenses and criminal 8194  
justice services levy, and the permanent improvements levy, as 8195  
those levies may be proposed. The board of elections shall 8196  
publish notice of the election in a newspaper of general 8197  
circulation in the county once a week for two consecutive weeks, 8198  
or as provided in section 7.16 of the Revised Code, before the 8199  
election. If a board of elections operates and maintains a web 8200  
site, that board also shall post notice of the election on its 8201  
web site for thirty days before the election. The notice of 8202  
election shall state all of the following: 8203

(1) The principal amount of the proposed bond issue;	8204
(2) The permanent improvements for which the bonds are to be issued;	8205 8206
(3) The maximum number of years over which the principal of the bonds may be paid;	8207 8208
(4) The estimated additional average annual property tax rate to pay the debt charges on the bonds, as certified by the county auditor;	8209 8210 8211
(5) The proposed rate of the additional tax, if any, for operating expenses and criminal justice services;	8212 8213
(6) The number of years the operating expenses or criminal justice services tax will be in effect, or that it will be in effect for a continuing period of time;	8214 8215 8216
(7) The proposed rate of the additional tax, if any, for permanent improvements;	8217 8218
(8) The number of years the permanent improvements tax will be in effect, or that it will be in effect for a continuing period of time;	8219 8220 8221
(9) The time and place of the election.	8222
(E) The form of the ballot for an election under this section is as follows:	8223 8224
"Shall ..... be authorized to do the following:	8225
(1) Issue bonds for the purpose of ..... in the principal amount of \$....., to be repaid annually over a maximum period of ..... years, and levy a property tax outside the ten-mill limitation, estimated by the county auditor to average over the bond repayment period ..... mills for each one	8226 8227 8228 8229 8230

dollar of tax valuation, which amounts to ..... (rate expressed 8231  
in cents or dollars and cents, such as "36 cents" or "\$1.41") 8232  
for each \$100 of tax valuation, to pay the annual debt charges 8233  
on the bonds, and to pay debt charges on any notes issued in 8234  
anticipation of those bonds?" 8235

If either a levy for permanent improvements or a levy for 8236  
operating expenses and criminal justice services is proposed, or 8237  
both are proposed, the ballot also shall contain the following 8238  
language, as appropriate: 8239

"(2) Levy an additional property tax to provide funds for 8240  
the acquisition, construction, enlargement, renovation, 8241  
maintenance, and financing of permanent improvements to a 8242  
criminal justice facility at a rate not exceeding ..... mills 8243  
for each one dollar of tax valuation, which amounts to ..... 8244  
(rate expressed in cents or dollars and cents) for each \$100 of 8245  
tax valuation, for ..... (number of years of the levy, or a 8246  
continuing period of time)? 8247

(3) Levy an additional property tax to pay operating 8248  
expenses of a criminal justice facility and provide other 8249  
criminal justice services at a rate not exceeding ..... mills 8250  
for each one dollar of tax valuation, which amounts to ..... 8251  
(rate expressed in cents or dollars and cents) for each \$100 of 8252  
tax valuation, for ..... (number of years of the levy, or a 8253  
continuing period of time)? 8254

FOR THE BOND ISSUE AND LEVY (OR LEVIES) 8255

AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)" 8256

(F) The board of elections promptly shall certify the 8257  
results of the election to the tax commissioner and the county 8258  
auditor. If a majority of the electors voting on the question 8259

vote for it, the board of county commissioners may proceed with 8260  
issuance of the bonds and the levy and collection of the 8261  
property tax for the debt service on the bonds and any 8262  
anticipatory securities in the same manner and subject to the 8263  
same limitations as for securities issued under section 133.18 8264  
of the Revised Code, and with the levy and collection of the 8265  
property tax or taxes for operating expenses and criminal 8266  
justice services and for permanent improvements at the 8267  
additional rate or any lesser rate in excess of the ten-mill 8268  
limitation. Any securities issued by the board of commissioners 8269  
under this section are Chapter 133. securities, as that term is 8270  
defined in section 133.01 of the Revised Code. 8271

(G) (1) After the approval of a tax for operating expenses 8272  
and criminal justice services under this section and before the 8273  
time the first collection and distribution from the levy can be 8274  
made, the board of county commissioners may anticipate a 8275  
fraction of the proceeds of the levy and issue anticipation 8276  
notes in a principal amount not exceeding fifty per cent of the 8277  
total estimated proceeds of the tax to be collected during the 8278  
first year of the levy. 8279

(2) After the approval of a tax under this section for 8280  
permanent improvements to a criminal justice facility, the board 8281  
of county commissioners may anticipate a fraction of the 8282  
proceeds of the tax and issue anticipation notes in a principal 8283  
amount not exceeding fifty per cent of the total estimated 8284  
proceeds of the tax remaining to be collected in each year over 8285  
a period of five years after issuance of the notes. 8286

Anticipation notes under this section shall be issued as 8287  
provided in section 133.24 of the Revised Code. Notes issued 8288  
under division (G) of this section shall have principal payments 8289

during each year after the year of their issuance over a period 8290  
not to exceed five years, and may have a principal payment in 8291  
the year of their issuance. 8292

(H) A tax for operating expenses and criminal justice 8293  
services or for permanent improvements levied under this section 8294  
for a specified number of years may be renewed or replaced in 8295  
the same manner as a tax for current operating expenses or 8296  
permanent improvements levied under section 5705.19 of the 8297  
Revised Code. A tax levied under this section for a continuing 8298  
period of time may be decreased in accordance with section 8299  
5705.261 of the Revised Code. 8300

**Sec. 5705.24.** The board of county commissioners of any 8301  
county, at any time and in any year, after providing the normal 8302  
and customary percentage of the total general fund 8303  
appropriations for the support of children services and the care 8304  
and placement of children, by vote of two-thirds of all the 8305  
members of said board may declare by resolution that the amount 8306  
of taxes which may be raised within the ten-mill limitation will 8307  
be insufficient to provide an adequate amount for the support of 8308  
such children services, and that it is necessary to levy a tax 8309  
in excess of the ten-mill limitation to supplement such general 8310  
fund appropriations for such purpose. Taxes collected from a 8311  
levy imposed under this section may be expended for any 8312  
operating or capital improvement expenditure necessary for the 8313  
support of children services and the care and placement of 8314  
children. 8315

Such resolution shall conform to the requirements of 8316  
section 5705.19 of the Revised Code, except that the levy may be 8317  
for any number of years not exceeding ten. The resolution shall 8318  
be certified to the board of elections not less than ninety days 8319

before the ~~general, primary, or special~~ election upon which it 8320  
will be voted, ~~and which shall be a general election or a~~ 8321  
special election held on a day on which a primary election may 8322  
be held. The resolution shall be submitted in the manner 8323  
provided in section 5705.25 of the Revised Code, ~~except that it~~ 8324  
~~may be placed on the ballot in any such election.~~ 8325

If the majority of the electors voting on a levy to 8326  
supplement general fund appropriations for the support of 8327  
children services and the care and placement of children vote in 8328  
favor thereof, the board may levy a tax within such county at 8329  
the additional rate outside the ten-mill limitation during the 8330  
period and for the purpose stated in the resolution or at any 8331  
less rate or for any of the said years. 8332

After the approval of such levy and prior to the time when 8333  
the first tax collection from such levy can be made, the board 8334  
of county commissioners may anticipate a fraction of the 8335  
proceeds of such levy and issue anticipation notes in a 8336  
principal amount not to exceed fifty per cent of the total 8337  
estimated proceeds of the levy throughout its life. 8338

Such notes shall be issued as provided in section 133.24 8339  
of the Revised Code, shall have principal payments during each 8340  
year after the year of their issuance over a period not 8341  
exceeding the life of the levy, and may have a principal payment 8342  
in the year of their issuance. 8343

**Sec. 5705.25.** (A) A copy of any resolution adopted as 8344  
provided in section 5705.19 or 5705.2111 of the Revised Code 8345  
shall be certified by the taxing authority to the board of 8346  
elections of the proper county not less than ninety days before 8347  
the general election in any year, and the board shall submit the 8348  
proposal to the electors of the subdivision at the succeeding 8349

November election. In the case of a qualifying library levy, the board shall submit the question to the electors of the library district or association library district. Except as otherwise provided in this division, a resolution to renew an existing levy, regardless of the section of the Revised Code under which the tax was imposed, shall not be placed on the ballot unless the question is submitted at the general election held during the last year the tax to be renewed may be extended on the real and public utility property tax list and duplicate, or at ~~any~~ the general election or at the special election held on a day on which a primary election may be held, occurring in the ensuing year. The limitation of the foregoing sentence does not apply to a resolution to renew and increase or to renew part of an existing levy that was imposed under section 5705.191 of the Revised Code to supplement the general fund for the purpose of making appropriations for one or more of the following purposes: for public assistance, human or social services, relief, welfare, hospitalization, health, and support of general hospitals. The limitation of the second preceding sentence also does not apply to a resolution that proposes 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, in which case the question shall be submitted on the date of the general election or the special election held on a day on which a primary election may be held, occurring during the last year at least one of the levies to be renewed may be extended on the real and public utility property tax list and duplicate, or at any such election held during the ensuing year. For purposes of this section, a levy shall be considered to be an "existing levy" through the year following the last year it can be placed on that tax list and duplicate.



The board shall make the necessary arrangements for the 8382  
submission of such questions to the electors of such 8383  
subdivision, library district, or association library district, 8384  
and the election shall be conducted, canvassed, and certified in 8385  
the same manner as regular elections in such subdivision, 8386  
library district, or association library district for the 8387  
election of county officers. Notice of the election shall be 8388  
published in a newspaper of general circulation in the 8389  
subdivision, library district, or association library district 8390  
once a week for two consecutive weeks, or as provided in section 8391  
7.16 of the Revised Code, prior to the election. If the board of 8392  
elections operates and maintains a web site, the board of 8393  
elections shall post notice of the election on its web site for 8394  
thirty days prior to the election. The notice shall state the 8395  
purpose, the proposed increase in rate expressed in dollars and 8396  
cents for each one hundred dollars of valuation as well as in 8397  
mills for each one dollar of valuation, the number of years 8398  
during which the increase will be in effect, the first month and 8399  
year in which the tax will be levied, and the time and place of 8400  
the election. 8401

(B) The form of the ballots cast at an election held 8402  
pursuant to division (A) of this section shall be as follows: 8403

"An additional tax for the benefit of (name of subdivision 8404  
or public library) ..... for the purpose of (purpose stated 8405  
in the resolution) ..... at a rate not exceeding ..... 8406  
mills for each one dollar of valuation, which amounts to (rate 8407  
expressed in dollars and cents) ..... for each one 8408  
hundred dollars of valuation, for ..... (life of indebtedness 8409  
or number of years the levy is to run). 8410

8411

For the Tax Levy	8412
Against the Tax Levy	8413

" 8414

(C) If the levy is to be in effect for a continuing period 8415  
of time, the notice of election and the form of ballot shall so 8416  
state instead of setting forth a specified number of years for 8417  
the levy. 8418

If the tax is to be placed on the current tax list, the 8419  
form of the ballot shall be modified by adding, after the 8420  
statement of the number of years the levy is to run, the phrase 8421  
", commencing in ..... (first year the tax is to be 8422  
levied), first due in calendar year ..... (first calendar 8423  
year in which the tax shall be due)." 8424

If the levy submitted is a proposal to renew, increase, or 8425  
decrease an existing levy, the form of the ballot specified in 8426  
division (B) of this section may be changed by substituting for 8427  
the words "An additional" at the beginning of the form, the 8428  
words "A renewal of a" in case of a proposal to renew an 8429  
existing levy in the same amount; the words "A renewal 8430  
of ..... mills and an increase of ..... mills to constitute 8431  
a" in the case of an increase; or the words "A renewal of part 8432  
of an existing levy, being a reduction of ..... mills, to 8433  
constitute a" in the case of a decrease in the proposed levy. 8434

If the levy submitted is a proposal to renew two or more 8435  
existing levies imposed under section 5705.222 or division (L) 8436  
of section 5705.19 of the Revised Code, or under section 5705.21 8437  
or 5705.217 of the Revised Code, the form of the ballot 8438  
specified in division (B) of this section shall be modified by 8439  
substituting for the words "an additional tax" the words "a 8440

renewal of ....(insert the number of levies to be renewed) 8441  
existing taxes." 8442

If the levy submitted is a levy under section 5705.72 of 8443  
the Revised Code or a proposal to renew, increase, or decrease 8444  
an existing levy imposed under that section, the name of the 8445  
subdivision shall be "the unincorporated area of ..... 8446  
(name of township)." 8447

The question covered by such resolution shall be submitted 8448  
as a separate proposition but may be printed on the same ballot 8449  
with any other proposition submitted at the same election, other 8450  
than the election of officers. More than one such question may 8451  
be submitted at the same election. 8452

(D) A levy voted in excess of the ten-mill limitation 8453  
under this section shall be certified to the tax commissioner. 8454  
In the first year of the levy, it shall be extended on the tax 8455  
lists after the February settlement succeeding the election. If 8456  
the additional tax is to be placed upon the tax list of the 8457  
current year, as specified in the resolution providing for its 8458  
submission, the result of the election shall be certified 8459  
immediately after the canvass by the board of elections to the 8460  
taxing authority, who shall make the necessary levy and certify 8461  
it to the county auditor, who shall extend it on the tax lists 8462  
for collection. After the first year, the tax levy shall be 8463  
included in the annual tax budget that is certified to the 8464  
county budget commission. 8465

**Sec. 5705.251.** (A) A copy of a resolution adopted under 8466  
section 5705.212 or 5705.213 of the Revised Code shall be 8467  
certified by the board of education to the board of elections of 8468  
the proper county not less than ninety days before the date of 8469  
the election specified in the resolution, ~~and the~~ which shall be 8470

a general election or a special election held on a day on which 8471  
a primary election may be held. The board of elections shall 8472  
submit the proposal to the electors of the school district at a- 8473  
~~special the specified election to be held on that date.~~ The 8474  
board of elections shall make the necessary arrangements for the 8475  
submission of the question or questions to the electors of the 8476  
school district, and the election shall be conducted, canvassed, 8477  
and certified in the same manner as regular elections in the 8478  
school district for the election of county officers. Notice of 8479  
the election shall be published in a newspaper of general 8480  
circulation in the subdivision once a week for two consecutive 8481  
weeks, or as provided in section 7.16 of the Revised Code, prior 8482  
to the election. If the board of elections operates and 8483  
maintains a web site, the board of elections shall post notice 8484  
of the election on its web site for thirty days prior to the 8485  
election. 8486

(1) In the case of a resolution adopted under section 8487  
5705.212 of the Revised Code, the notice shall state separately, 8488  
for each tax being proposed, the purpose; the proposed increase 8489  
in rate, expressed in dollars and cents for each one hundred 8490  
dollars of valuation as well as in mills for each one dollar of 8491  
valuation; the number of years during which the increase will be 8492  
in effect; and the first calendar year in which the tax will be 8493  
due. For an election on the question of a renewal levy, the 8494  
notice shall state the purpose; the proposed rate, expressed in 8495  
dollars and cents for each one hundred dollars of valuation as 8496  
well as in mills for each one dollar of valuation; and the 8497  
number of years the tax will be in effect. If the resolution is 8498  
adopted under division (C) of that section, the rate of each tax 8499  
being proposed shall be expressed as both the total rate and the 8500  
portion of the total rate to be allocated to the qualifying 8501

school district and the portion to be allocated to partnering 8502  
community schools. 8503

(2) In the case of a resolution adopted under section 8504  
5705.213 of the Revised Code, the notice shall state the 8505  
purpose; the amount proposed to be raised by the tax in the 8506  
first year it is levied; the estimated average additional tax 8507  
rate for the first year it is proposed to be levied, expressed 8508  
in mills for each one dollar of valuation and in dollars and 8509  
cents for each one hundred dollars of valuation; the number of 8510  
years during which the increase will be in effect; and the first 8511  
calendar year in which the tax will be due. The notice also 8512  
shall state the amount by which the amount to be raised by the 8513  
tax may be increased in each year after the first year. The 8514  
amount of the allowable increase may be expressed in terms of a 8515  
dollar increase over, or a percentage of, the amount raised by 8516  
the tax in the immediately preceding year. For an election on 8517  
the question of a renewal levy, the notice shall state the 8518  
purpose; the amount proposed to be raised by the tax; the 8519  
estimated tax rate, expressed in mills for each one dollar of 8520  
valuation and in dollars and cents for each one hundred dollars 8521  
of valuation; and the number of years the tax will be in effect. 8522

In any case, the notice also shall state the time and 8523  
place of the election. 8524

(B) (1) The form of the ballot in an election on taxes 8525  
proposed under section 5705.212 of the Revised Code shall be as 8526  
follows: 8527

"Shall the ..... school district be authorized to 8528  
levy taxes for current expenses, the aggregate rate of which may 8529  
increase in ..... (number) increment(s) of not more than ..... 8530  
mill(s) for each dollar of valuation, from an original rate 8531

of ..... mill(s) for each dollar of valuation, which amounts to 8532  
..... (rate expressed in dollars and cents) for each one 8533  
hundred dollars of valuation, to a maximum rate of ..... 8534  
mill(s) for each dollar of valuation, which amounts to ..... 8535  
(rate expressed in dollars and cents) for each one hundred 8536  
dollars of valuation? The original tax is first proposed to be 8537  
levied in ..... (the first year of the tax), and the 8538  
incremental tax in ..... (the first year of the increment) (if 8539  
more than one incremental tax is proposed in the resolution, the 8540  
first year that each incremental tax is proposed to be levied 8541  
shall be stated in the preceding format, and the increments 8542  
shall be referred to as the first, second, third, or fourth 8543  
increment, depending on their number). The aggregate rate of tax 8544  
so authorized will ..... (insert either, "expire with the 8545  
original rate of tax which shall be in effect for ..... years" 8546  
or "be in effect for a continuing period of time"). 8547

FOR THE TAX LEVIES
AGAINST THE TAX LEVIES

"

If the tax is proposed by a qualifying school district 8552  
under division (C) (1) of section 5705.212 of the Revised Code, 8553  
the form of the ballot shall be modified by adding, after the 8554  
phrase "each dollar of valuation," the following: "(of 8555  
which ..... mills is to be allocated to partnering community 8556  
schools)." 8557

(2) The form of the ballot in an election on the question 8558  
of a renewal levy under section 5705.212 of the Revised Code 8559  
shall be as follows: 8560

"Shall the ..... school district be authorized to 8561  
renew a tax for current expenses at a rate not 8562  
exceeding ..... mills for each dollar of valuation, which 8563  
amounts to ..... (rate expressed in dollars and cents) for 8564  
each one hundred dollars of valuation, for ..... (number of 8565  
years the levy shall be in effect, or a continuing period of 8566  
time)? 8567

FOR THE TAX LEVY
AGAINST THE TAX LEVY

8568  
8569  
8570

"

8571

If the tax is proposed by a qualifying school district 8572  
under division (C) (2) of section 5705.212 of the Revised Code 8573  
and the total rate and the rates allocated to the school 8574  
district and partnering community schools are to remain the same 8575  
as those of the levy being renewed, the form of the ballot shall 8576  
be modified by adding, after the phrase "each dollar of 8577  
valuation," the following: "(of which ..... mills is to be 8578  
allocated to partnering community schools)." If the total rate 8579  
is to be increased, the form of the ballot shall state that the 8580  
proposal is to renew the existing tax with an increase in rate 8581  
and shall state the increase in rate, the total rate resulting 8582  
from the increase, and, of that rate, the portion of the rate to 8583  
be allocated to partnering community schools. If the total rate 8584  
is to be decreased, the form of the ballot shall state that the 8585  
proposal is to renew a part of the existing tax and shall state 8586  
the reduction in rate, the total rate resulting from the 8587  
decrease, and, of that rate, the portion of the rate to be 8588  
allocated to partnering community schools. 8589

(3) If a tax proposed by a ballot form prescribed in 8590

division (B) (1) or (2) of this section is to be placed on the 8591  
current tax list, the form of the ballot shall be modified by 8592  
adding, after the statement of the number of years the levy is 8593  
to be in effect, the phrase ", commencing in ..... (first 8594  
year the tax is to be levied), first due in calendar 8595  
year ..... (first calendar year in which the tax shall be 8596  
due)."

(C) The form of the ballot in an election on a tax 8598  
proposed under section 5705.213 of the Revised Code shall be as 8599  
follows: 8600

"Shall the ..... school district be authorized to levy 8601  
the following tax for current expenses? The tax will first be 8602  
levied in ..... (year) to raise ..... (dollars). In the ..... 8603  
(number of years) following years, the tax will increase by not 8604  
more than ..... (per cent or dollar amount of increase) each 8605  
year, so that, during ..... (last year of the tax), the tax 8606  
will raise approximately ..... (dollars). The county auditor 8607  
estimates that the rate of the tax per dollar of valuation will 8608  
be ..... mill(s), which amounts to \$...... per one hundred 8609  
dollars of valuation, both during ..... (first year of the tax) 8610  
and ..... mill(s), which amounts to \$...... per one hundred 8611  
dollars of valuation, during ..... (last year of the tax). The 8612  
tax will not be levied after ..... (year). 8613

FOR THE TAX LEVY
AGAINST THE TAX LEVY

" 8617

The form of the ballot in an election on the question of a 8618  
renewal levy under section 5705.213 of the Revised Code shall be 8619



as follows: 8620

"Shall the ..... school district be authorized to 8621  
renew a tax for current expenses which will raise ..... 8622  
(dollars), estimated by the county auditor to be ..... mills 8623  
for each dollar of valuation, which amounts to ..... (rate 8624  
expressed in dollars and cents) for each one hundred dollars of 8625  
valuation? The tax shall be in effect for ..... (the number 8626  
of years the levy shall be in effect, or a continuing period of 8627  
time). 8628

FOR THE TAX LEVY
AGAINST THE TAX LEVY

8629

8630

8631

"

8632

If the tax is to be placed on the current tax list, the 8633  
form of the ballot shall be modified by adding, after the 8634  
statement of the number of years the levy is to be in effect, 8635  
the phrase ", commencing in ..... (first year the tax is to 8636  
be levied), first due in calendar year ..... (first 8637  
calendar year in which the tax shall be due)." 8638

(D) The question covered by a resolution adopted under 8639  
section 5705.212 or 5705.213 of the Revised Code shall be 8640  
submitted as a separate question, but may be printed on the same 8641  
ballot with any other question submitted at the same election, 8642  
other than the election of officers. More than one question may 8643  
be submitted at the same election. 8644

(E) Taxes voted in excess of the ten-mill limitation under 8645  
division (B) or (C) of this section shall be certified to the 8646  
tax commissioner. If an additional tax is to be placed upon the 8647  
tax list of the current year, as specified in the resolution 8648

providing for its submission, the result of the election shall 8649  
be certified immediately after the canvass by the board of 8650  
elections to the board of education. The board of education 8651  
immediately shall make the necessary levy and certify it to the 8652  
county auditor, who shall extend it on the tax list for 8653  
collection. After the first year, the levy shall be included in 8654  
the annual tax budget that is certified to the county budget 8655  
commission. 8656

**Sec. 5705.261.** The question of decrease of an increased 8657  
rate of levy approved for a continuing period of time by the 8658  
voters of a subdivision or, in the case of a qualifying library 8659  
levy, the voters of the library district or association library 8660  
district, may be initiated by the filing of a petition with the 8661  
board of elections of the proper county not less than ninety 8662  
days before the general election in any year requesting that an 8663  
election be held on such question. Such petition shall state the 8664  
amount of the proposed decrease in the rate of levy and shall be 8665  
signed by qualified electors residing in the subdivision, 8666  
library district, or association library district equal in 8667  
number to at least ten per cent of the total number of votes 8668  
cast in the subdivision, library district, or association 8669  
library district for the office of governor at the most recent 8670  
general election for that office. Only one such petition may be 8671  
filed during each five-year period following the election at 8672  
which the voters approved the increased rate for a continuing 8673  
period of time. 8674

After determination by it that such petition is valid, the 8675  
board of elections shall submit the question to the electors of 8676  
the subdivision, library district, or association library 8677  
district at the succeeding general election. The election shall 8678  
be conducted, canvassed, and certified in the same manner as 8679

regular elections in such subdivision, library district, or 8680  
association library district for county offices. Notice of the 8681  
election shall be published in a newspaper of general 8682  
circulation in the district once a week for two consecutive 8683  
weeks, or as provided in section 7.16 of the Revised Code, prior 8684  
to the election. If the board of elections operates and 8685  
maintains a web site, the board of elections shall post notice 8686  
of the election on its web site for thirty days prior to the 8687  
election. The notice shall state the purpose, the amount of the 8688  
proposed decrease in rate, and the time and place of the 8689  
election. The form of the ballot cast at such election shall be 8690  
prescribed by the secretary of state. The question covered by 8691  
such petition shall be submitted as a separate proposition but 8692  
it may be printed on the same ballot with any other propositions 8693  
submitted at the same election other than the election of 8694  
officers. If a majority of the qualified electors voting on the 8695  
question of a decrease at such election approve the proposed 8696  
decrease in rate, the result of the election shall be certified 8697  
immediately after the canvass by the board of elections to the 8698  
appropriate taxing authority, which shall thereupon, after the 8699  
current year, cease to levy such increased rate or levy such tax 8700  
at such reduced rate upon the duplicate of the subdivision, 8701  
library district, or association library district. If notes have 8702  
been issued in anticipation of the collection of such levy, the 8703  
taxing authority shall continue to levy and collect under 8704  
authority of the election authorizing the original levy such 8705  
amounts as will be sufficient to pay the principal of and 8706  
interest on such anticipation notes as the same fall due. 8707

In the case of a levy for the current expenses of a 8708  
qualifying school district and of partnering community schools 8709  
imposed under section 5705.192, division (B) of section 5705.21, 8710

division (C) of section 5705.212, or division ~~(J)~~ (I) of section 8711  
5705.218 of the Revised Code for a continuing period of time, 8712  
the rate allocated to the school district and to partnering 8713  
community schools shall each be decreased by a number of mills 8714  
per dollar that is proportionate to the decrease in the rate of 8715  
the levy in proportion to the rate at which the levy was imposed 8716  
before the decrease. 8717

**Sec. 5705.55.** (A) The board of directors of a lake 8718  
facilities authority, by a vote of two-thirds of all its 8719  
members, may at any time declare by resolution that the amount 8720  
of taxes which may be raised within the ten-mill limitation by 8721  
levies on the current tax duplicate will be insufficient to 8722  
provide an adequate amount for the necessary requirements of the 8723  
authority, that it is necessary to levy a tax in excess of such 8724  
limitation for any of the purposes specified in divisions (A), 8725  
(B), (F), and (H) of section 5705.19 of the Revised Code, and 8726  
that the question of such additional tax levy shall be submitted 8727  
by the board to the electors residing within the boundaries of 8728  
the impacted lake district on the day of a ~~primary or~~ general 8729  
election or a special election held on a day on which a primary 8730  
election may be held. The resolution shall conform to section 8731  
5705.19 of the Revised Code, except that the tax levy may be in 8732  
effect for no more than five years, as set forth in the 8733  
resolution, unless the levy is for the payment of debt charges, 8734  
and the total number of mills levied for each dollar of taxable 8735  
valuation that may be levied under this section for any tax year 8736  
shall not exceed one mill. If the levy is for the payment of 8737  
debt charges, the levy shall be for the life of the bond 8738  
indebtedness. 8739

The resolution shall specify the date of holding the 8740  
election, which shall not be earlier than ninety days after the 8741

adoption and certification of the resolution to the board of 8742  
elections. The resolution shall not include a levy on the 8743  
current tax list and duplicate unless the election is to be held 8744  
at or prior to the first Tuesday after the first Monday in 8745  
November of the current tax year. 8746

The resolution shall be certified to the board of 8747  
elections of the proper county or counties not less than ninety 8748  
days before the date of the election. The resolution shall go 8749  
into immediate effect upon its passage, and no publication of 8750  
the resolution shall be necessary other than that provided in 8751  
the notice of election. Section 5705.25 of the Revised Code 8752  
shall govern the arrangements for the submission of such 8753  
question and other matters concerning the election, to which 8754  
that section refers, except that the election shall be held on 8755  
the date specified in the resolution. If a majority of the 8756  
electors voting on the question so submitted in an election vote 8757  
in favor of the levy, the board of directors may forthwith make 8758  
the necessary levy within the boundaries of the impacted lake 8759  
district at the additional rate in excess of the ten-mill 8760  
limitation on the tax list, for the purpose stated in the 8761  
resolution. The tax levy shall be included in the next annual 8762  
tax budget that is certified to the county budget commission. 8763

(B) The form of the ballot in an election held on the 8764  
question of levying a tax proposed pursuant to this section 8765  
shall be as follows or in any other form acceptable to the 8766  
secretary of state: 8767

"A tax for the benefit of (name of lake facilities 8768  
authority) ..... for the purpose of ..... at a rate 8769  
not exceeding ..... mills for each one dollar of valuation, 8770  
which amounts to (rate expressed in dollars and 8771

cents) ..... for each one hundred dollars of valuation, 8772  
for ..... (life of indebtedness or number of years the 8773  
levy is to run). 8774

For the Tax Levy
Against the Tax Levy

8775  
8776  
8777

"

8778

(C) On approval of the levy, notes may be issued in 8779  
anticipation of the collection of the proceeds of the tax levy, 8780  
other than the proceeds to be received for the payment of bond 8781  
debt charges, in the amount and manner and at the times as are 8782  
provided in section 5705.193 of the Revised Code, for the 8783  
issuance of notes by a county in anticipation of the proceeds of 8784  
a tax levy. The lake facilities authority may borrow money in 8785  
anticipation of the collection of current revenues as provided 8786  
in section 133.10 of the Revised Code. 8787

(D) If a tax is levied under this section in a tax year, 8788  
no other taxing authority of a subdivision or taxing unit, 8789  
including a port authority, may levy a tax on property in the 8790  
impacted lake district in the same tax year if the purpose of 8791  
the levy is substantially the same as the purpose for which the 8792  
lake facilities authority of the impacted lake district was 8793  
created. 8794

**Sec. 5705.72.** (A) As used in this section and in section 8795  
5705.25 of the Revised Code with regard to a levy submitted 8796  
under this section, "electors" means electors of the 8797  
unincorporated area of a township. 8798

(B) The board of trustees of any township that withdraws 8799  
or proposes by resolution to withdraw the unincorporated area of 8800

the township from a regional transit authority under section 8801  
306.55 of the Revised Code, by vote of two-thirds of all the 8802  
members of the board of trustees, may declare by resolution that 8803  
the amount of taxes that may be raised within the ten-mill 8804  
limitation will be insufficient to provide transportation 8805  
services to the unincorporated area of the township and that it 8806  
is necessary to levy a tax in excess of that limitation within 8807  
the unincorporated area of that township for the purpose of 8808  
providing transportation services for the movement of persons 8809  
within, from, or to the unincorporated area of that township. 8810

The resolution shall specify the necessary amount of the 8811  
increase in rate to levy, the purpose of such increase, and the 8812  
number of years, not exceeding ten, during which the rate 8813  
increase shall be in effect, which may or may not include a levy 8814  
upon the tax list of the current year. 8815

The resolution shall be submitted to the proper county 8816  
board of elections not less than ninety days before the date of 8817  
the election at which the question will appear on the ballot and 8818  
in the manner provided by section 5705.25 of the Revised Code, ~~7-~~ 8819  
~~except that the~~. The question may be submitted to electors at a 8820  
general election or a special election held on a ~~date consistent~~ 8821  
~~with section 3501.01 of the Revised Code~~ day on which a primary 8822  
election may be held. 8823

A resolution adopted by the board of trustees of a 8824  
township under this section may be combined with a resolution 8825  
for the withdrawal of the unincorporated area of the township 8826  
from a regional transit authority as provided in section 306.55 8827  
of the Revised Code, by vote of two-thirds of all members of the 8828  
board. The board may certify the combined resolution to the 8829  
board of elections as a combined question. The question 8830

appearing on the ballot shall be as provided in section 5705.252 8831  
of the Revised Code. 8832

When electors have approved a tax levy under this section, 8833  
the board of township trustees may anticipate a fraction of the 8834  
proceeds of the levy and issue anticipation notes as authorized 8835  
by section 5705.191 of the Revised Code for a current expense 8836  
levy with a fixed term, and may anticipate the collection of 8837  
current revenue under section 133.10 of the Revised Code. 8838

**Sec. 5739.021.** (A) For the purpose of providing additional 8839  
general revenues for the county, supporting criminal and 8840  
administrative justice services in the county, funding a 8841  
regional transportation improvement project under section 8842  
5595.06 of the Revised Code, or any combination of the 8843  
foregoing, and to pay the expenses of administering such levy, 8844  
any county may levy a tax at the rate of not more than one per 8845  
cent upon every retail sale made in the county, except sales of 8846  
watercraft and outboard motors required to be titled pursuant to 8847  
Chapter 1548. of the Revised Code and sales of motor vehicles, 8848  
and may increase the rate of an existing tax to not more than 8849  
one per cent. The rate of any tax levied pursuant to this 8850  
section shall be a multiple of one-fourth or one-tenth of one 8851  
per cent. 8852

The tax shall be levied and the rate increased pursuant to 8853  
a resolution of the board of county commissioners. The 8854  
resolution shall state the purpose for which the tax is to be 8855  
levied and the number of years for which the tax is to be 8856  
levied, or that it is for a continuing period of time. If the 8857  
tax is to be levied for the purpose of providing additional 8858  
general revenues and for the purpose of supporting criminal and 8859  
administrative justice services, the resolution shall state the 8860



rate or amount of the tax to be apportioned to each such 8861  
purpose. The rate or amount may be different for each year the 8862  
tax is to be levied, but the rates or amounts actually 8863  
apportioned each year shall not be different from that stated in 8864  
the resolution for that year. If the resolution is adopted as an 8865  
emergency measure necessary for the immediate preservation of 8866  
the public peace, health, or safety, it must receive an 8867  
affirmative vote of all of the members of the board of county 8868  
commissioners and shall state the reasons for such necessity. 8869  
The board shall deliver a certified copy of the resolution to 8870  
the tax commissioner, not later than the sixty-fifth day prior 8871  
to the date on which the tax is to become effective, which shall 8872  
be the first day of the calendar quarter. 8873

Prior to the adoption of any resolution under this 8874  
section, the board of county commissioners shall conduct two 8875  
public hearings on the resolution, the second hearing to be not 8876  
less than three nor more than ten days after the first. Notice 8877  
of the date, time, and place of the hearings shall be given by 8878  
publication in a newspaper of general circulation in the county, 8879  
or as provided in section 7.16 of the Revised Code, once a week 8880  
on the same day of the week for two consecutive weeks, the 8881  
second publication being not less than ten nor more than thirty 8882  
days prior to the first hearing. 8883

Except as provided in division (B)(3) of this section, the 8884  
resolution shall be subject to a referendum as provided in 8885  
sections 305.31 to 305.41 of the Revised Code. 8886

If a petition for a referendum is filed, the county 8887  
auditor with whom the petition was filed shall, within five 8888  
days, notify the board of county commissioners and the tax 8889  
commissioner of the filing of the petition by certified mail. If 8890

the board of elections with which the petition was filed 8891  
declares the petition invalid, the board of elections, within 8892  
five days, shall notify the board of county commissioners and 8893  
the tax commissioner of that declaration by certified mail. If 8894  
the petition is declared to be invalid, the effective date of 8895  
the tax or increased rate of tax levied by this section shall be 8896  
the first day of a calendar quarter following the expiration of 8897  
sixty-five days from the date the commissioner receives notice 8898  
from the board of elections that the petition is invalid. 8899

(B) (1) A resolution that is not adopted as an emergency 8900  
measure may direct the board of elections to submit the question 8901  
of levying the tax or increasing the rate of tax to the electors 8902  
of the county at a general election or a special election held 8903  
on a day on which a primary election may be held on the date, 8904  
as specified by the board of county commissioners in the 8905  
resolution, provided that the election occurs not less than 8906  
ninety days after a certified copy of such resolution is 8907  
transmitted to the board of elections ~~and the election is not~~ 8908  
~~held in February or August of any year.~~ Upon transmission of the 8909  
resolution to the board of elections, the board of county 8910  
commissioners shall notify the tax commissioner in writing of 8911  
the levy question to be submitted to the electors. No resolution 8912  
adopted under this division shall go into effect unless approved 8913  
by a majority of those voting upon it, and, except as provided 8914  
in division (B) (3) of this section, shall become effective on 8915  
the first day of a calendar quarter following the expiration of 8916  
sixty-five days from the date the tax commissioner receives 8917  
notice from the board of elections of the affirmative vote. 8918

(2) A resolution that is adopted as an emergency measure 8919  
shall go into effect as provided in division (A) of this 8920  
section, but may direct the board of elections to submit the 8921

question of repealing the tax or increase in the rate of the tax 8922  
to the electors of the county at the next general election in 8923  
the county occurring not less than ninety days after a certified 8924  
copy of the resolution is transmitted to the board of elections. 8925  
Upon transmission of the resolution to the board of elections, 8926  
the board of county commissioners shall notify the tax 8927  
commissioner in writing of the levy question to be submitted to 8928  
the electors. The ballot question shall be the same as that 8929  
prescribed in section 5739.022 of the Revised Code. The board of 8930  
elections shall notify the board of county commissioners and the 8931  
tax commissioner of the result of the election immediately after 8932  
the result has been declared. If a majority of the qualified 8933  
electors voting on the question of repealing the tax or increase 8934  
in the rate of the tax vote for repeal of the tax or repeal of 8935  
the increase, the board of county commissioners, on the first 8936  
day of a calendar quarter following the expiration of sixty-five 8937  
days after the date the board and tax commissioner receive 8938  
notice of the result of the election, shall, in the case of a 8939  
repeal of the tax, cease to levy the tax, or, in the case of a 8940  
repeal of an increase in the rate of the tax, cease to levy the 8941  
increased rate and levy the tax at the rate at which it was 8942  
imposed immediately prior to the increase in rate. 8943

(3) If a vendor makes a sale in this state by printed 8944  
catalog and the consumer computed the tax on the sale based on 8945  
local rates published in the catalog, any tax levied or repealed 8946  
or rate changed under this section shall not apply to such a 8947  
sale until the first day of a calendar quarter following the 8948  
expiration of one hundred twenty days from the date of notice by 8949  
the tax commissioner pursuant to division (H) of this section. 8950

(C) If a resolution is rejected at a referendum or if a 8951  
resolution adopted after January 1, 1982, as an emergency 8952

measure is repealed by the electors pursuant to division (B) (2) 8953  
of this section or section 5739.022 of the Revised Code, then 8954  
for one year after the date of the election at which the 8955  
resolution was rejected or repealed the board of county 8956  
commissioners may not adopt any resolution authorized by this 8957  
section as an emergency measure. 8958

(D) The board of county commissioners, at any time while a 8959  
tax levied under this section is in effect, may by resolution 8960  
reduce the rate at which the tax is levied to a lower rate 8961  
authorized by this section. Any reduction in the rate at which 8962  
the tax is levied shall be made effective on the first day of a 8963  
calendar quarter next following the sixty-fifth day after a 8964  
certified copy of the resolution is delivered to the tax 8965  
commissioner. 8966

(E) The tax on every retail sale subject to a tax levied 8967  
pursuant to this section shall be in addition to the tax levied 8968  
by section 5739.02 of the Revised Code and any tax levied 8969  
pursuant to section 5739.023 or 5739.026 of the Revised Code. 8970

A county that levies a tax pursuant to this section shall 8971  
levy a tax at the same rate pursuant to section 5741.021 of the 8972  
Revised Code. 8973

The additional tax levied by the county shall be collected 8974  
pursuant to section 5739.025 of the Revised Code. If the 8975  
additional tax or some portion thereof is levied for the purpose 8976  
of criminal and administrative justice services, the revenue 8977  
from the tax, or the amount or rate apportioned to that purpose, 8978  
shall be credited to a special fund created in the county 8979  
treasury for receipt of that revenue. 8980

Any tax levied pursuant to this section is subject to the 8981

exemptions provided in section 5739.02 of the Revised Code and 8982  
in addition shall not be applicable to sales not within the 8983  
taxing power of a county under the Constitution of the United 8984  
States or the Ohio Constitution. 8985

(F) For purposes of this section, a copy of a resolution 8986  
is "certified" when it contains a written statement attesting 8987  
that the copy is a true and exact reproduction of the original 8988  
resolution. 8989

(G) If a board of commissioners intends to adopt a 8990  
resolution to levy a tax in whole or in part for the purpose of 8991  
criminal and administrative justice services, the board shall 8992  
prepare and make available at the first public hearing at which 8993  
the resolution is considered a statement containing the 8994  
following information: 8995

(1) For each of the two preceding fiscal years, the amount 8996  
of expenditures made by the county from the county general fund 8997  
for the purpose of criminal and administrative justice services; 8998

(2) For the fiscal year in which the resolution is 8999  
adopted, the board's estimate of the amount of expenditures to 9000  
be made by the county from the county general fund for the 9001  
purpose of criminal and administrative justice services; 9002

(3) For each of the two fiscal years after the fiscal year 9003  
in which the resolution is adopted, the board's preliminary plan 9004  
for expenditures to be made from the county general fund for the 9005  
purpose of criminal and administrative justice services, both 9006  
under the assumption that the tax will be imposed for that 9007  
purpose and under the assumption that the tax would not be 9008  
imposed for that purpose, and for expenditures to be made from 9009  
the special fund created under division (E) of this section 9010

under the assumption that the tax will be imposed for that 9011  
purpose. 9012

The board shall prepare the statement and the preliminary 9013  
plan using the best information available to the board at the 9014  
time the statement is prepared. Neither the statement nor the 9015  
preliminary plan shall be used as a basis to challenge the 9016  
validity of the tax in any court of competent jurisdiction, nor 9017  
shall the statement or preliminary plan limit the authority of 9018  
the board to appropriate, pursuant to section 5705.38 of the 9019  
Revised Code, an amount different from that specified in the 9020  
preliminary plan. 9021

(H) Upon receipt from a board of county commissioners of a 9022  
certified copy of a resolution required by division (A) or (D) 9023  
of this section, or from the board of elections of a notice of 9024  
the results of an election required by division (A) or (B) (1) or 9025  
(2) of this section, the tax commissioner shall provide notice 9026  
of a tax rate change in a manner that is reasonably accessible 9027  
to all affected vendors. The commissioner shall provide this 9028  
notice at least sixty days prior to the effective date of the 9029  
rate change. The commissioner, by rule, may establish the method 9030  
by which notice will be provided. 9031

(I) As used in this section, "criminal and administrative 9032  
justice services" means the exercise by the county sheriff of 9033  
all powers and duties vested in that office by law; the exercise 9034  
by the county prosecuting attorney of all powers and duties 9035  
vested in that office by law; the exercise by any court in the 9036  
county of all powers and duties vested in that court; the 9037  
exercise by the clerk of the court of common pleas, any clerk of 9038  
a municipal court having jurisdiction throughout the county, or 9039  
the clerk of any county court of all powers and duties vested in 9040

the clerk by law except, in the case of the clerk of the court 9041  
of common pleas, the titling of motor vehicles or watercraft 9042  
pursuant to Chapter 1548. or 4505. of the Revised Code; the 9043  
exercise by the county coroner of all powers and duties vested 9044  
in that office by law; making payments to any other public 9045  
agency or a private, nonprofit agency, the purposes of which in 9046  
the county include the diversion, adjudication, detention, or 9047  
rehabilitation of criminals or juvenile offenders; the operation 9048  
and maintenance of any detention facility, as defined in section 9049  
2921.01 of the Revised Code; and the construction, acquisition, 9050  
equipping, or repair of such a detention facility, including the 9051  
payment of any debt charges incurred in the issuance of 9052  
securities pursuant to Chapter 133. of the Revised Code for the 9053  
purpose of constructing, acquiring, equipping, or repairing such 9054  
a facility. 9055

**Sec. 5739.026.** (A) A board of county commissioners may 9056  
levy a tax on every retail sale in the county, except sales of 9057  
watercraft and outboard motors required to be titled pursuant to 9058  
Chapter 1548. of the Revised Code and sales of motor vehicles, 9059  
at a rate of not more than one-half of one per cent and may 9060  
increase the rate of an existing tax to not more than one-half 9061  
of one per cent to pay the expenses of administering the tax 9062  
and, except as provided in division (A)(6) of this section, for 9063  
any one or more of the following purposes provided that the 9064  
aggregate levy for all such purposes does not exceed one-half of 9065  
one per cent: 9066

(1) To provide additional revenues for the payment of 9067  
bonds or notes issued in anticipation of bonds issued by a 9068  
convention facilities authority established by the board of 9069  
county commissioners under Chapter 351. of the Revised Code and 9070  
to provide additional operating revenues for the convention 9071

facilities authority;	9072
(2) To provide additional revenues for a transit authority operating in the county;	9073 9074
(3) To provide additional revenue for the county's general fund;	9075 9076
(4) To provide additional revenue for permanent improvements to be distributed by the community improvements board in accordance with section 307.283 and to pay principal, interest, and premium on bonds issued under section 307.284 of the Revised Code;	9077 9078 9079 9080 9081
(5) To provide additional revenue for the acquisition, construction, equipping, or repair of any specific permanent improvement or any class or group of permanent improvements, which improvement or class or group of improvements shall be enumerated in the resolution required by division (D) of this section, and to pay principal, interest, premium, and other costs associated with the issuance of bonds or notes in anticipation of bonds issued pursuant to Chapter 133. of the Revised Code for the acquisition, construction, equipping, or repair of the specific permanent improvement or class or group of permanent improvements;	9082 9083 9084 9085 9086 9087 9088 9089 9090 9091 9092
(6) To provide revenue for the implementation and operation of a 9-1-1 system in the county. If the tax is levied or the rate increased exclusively for such purpose, the tax shall not be levied or the rate increased for more than five years. At the end of the last year the tax is levied or the rate increased, any balance remaining in the special fund established for such purpose shall remain in that fund and be used exclusively for such purpose until the fund is completely	9093 9094 9095 9096 9097 9098 9099 9100



expended, and, notwithstanding section 5705.16 of the Revised Code, the board of county commissioners shall not petition for the transfer of money from such special fund, and the tax commissioner shall not approve such a petition.

If the tax is levied or the rate increased for such purpose for more than five years, the board of county commissioners also shall levy the tax or increase the rate of the tax for one or more of the purposes described in divisions (A) (1) to (5) of this section and shall prescribe the method for allocating the revenues from the tax each year in the manner required by division (C) of this section.

(7) To provide additional revenue for the operation or maintenance of a detention facility, as that term is defined under division (F) of section 2921.01 of the Revised Code;

(8) To provide revenue to finance the construction or renovation of a sports facility, but only if the tax is levied for that purpose in the manner prescribed by section 5739.028 of the Revised Code.

As used in division (A) (8) of this section:

(a) "Sports facility" means a facility intended to house major league professional athletic teams.

(b) "Constructing" or "construction" includes providing fixtures, furnishings, and equipment.

(9) To provide additional revenue for the acquisition of agricultural easements, as defined in section 5301.67 of the Revised Code; to pay principal, interest, and premium on bonds issued under section 133.60 of the Revised Code; and for the supervision and enforcement of agricultural easements held by the county;

(10) To provide revenue for the provision of ambulance, 9130  
paramedic, or other emergency medical services; 9131

(11) To provide revenue for the operation of a lake 9132  
facilities authority and the remediation of an impacted 9133  
watershed by a lake facilities authority, as provided in Chapter 9134  
353. of the Revised Code; 9135

(12) To provide additional revenue for a regional 9136  
transportation improvement project under section 5595.06 of the 9137  
Revised Code. 9138

Pursuant to section 755.171 of the Revised Code, a board 9139  
of county commissioners may pledge and contribute revenue from a 9140  
tax levied for the purpose of division (A) (5) of this section to 9141  
the payment of debt charges on bonds issued under section 755.17 9142  
of the Revised Code. 9143

The rate of tax shall be a multiple of one-fourth or one- 9144  
tenth of one per cent, unless a portion of the rate of an 9145  
existing tax levied under section 5739.023 of the Revised Code 9146  
has been reduced, and the rate of tax levied under this section 9147  
has been increased, pursuant to section 5739.028 of the Revised 9148  
Code, in which case the aggregate of the rates of tax levied 9149  
under this section and section 5739.023 of the Revised Code 9150  
shall be a multiple of one-fourth or one-tenth of one per cent. 9151

The tax shall be levied and the rate increased pursuant to 9152  
a resolution adopted by a majority of the members of the board. 9153  
The board shall deliver a certified copy of the resolution to 9154  
the tax commissioner, not later than the sixty-fifth day prior 9155  
to the date on which the tax is to become effective, which shall 9156  
be the first day of a calendar quarter. 9157

Prior to the adoption of any resolution to levy the tax or 9158

to increase the rate of tax exclusively for the purpose set 9159  
forth in division (A) (3) of this section, the board of county 9160  
commissioners shall conduct two public hearings on the 9161  
resolution, the second hearing to be no fewer than three nor 9162  
more than ten days after the first. Notice of the date, time, 9163  
and place of the hearings shall be given by publication in a 9164  
newspaper of general circulation in the county, or as provided 9165  
in section 7.16 of the Revised Code, once a week on the same day 9166  
of the week for two consecutive weeks. The second publication 9167  
shall be no fewer than ten nor more than thirty days prior to 9168  
the first hearing. Except as provided in division (E) of this 9169  
section, the resolution shall be subject to a referendum as 9170  
provided in sections 305.31 to 305.41 of the Revised Code. If 9171  
the resolution is adopted as an emergency measure necessary for 9172  
the immediate preservation of the public peace, health, or 9173  
safety, it must receive an affirmative vote of all of the 9174  
members of the board of county commissioners and shall state the 9175  
reasons for the necessity. 9176

If the tax is for more than one of the purposes set forth 9177  
in divisions (A) (1) to (7), (9), (10), and (12) of this section, 9178  
or is exclusively for one of the purposes set forth in division 9179  
(A) (1), (2), (4), (5), (6), (7), (9), (10), or (12) of this 9180  
section, the resolution shall not go into effect unless it is 9181  
approved by a majority of the electors voting on the question of 9182  
the tax. 9183

(B) The board of county commissioners shall adopt a 9184  
resolution under section 351.02 of the Revised Code creating the 9185  
convention facilities authority, or under section 307.283 of the 9186  
Revised Code creating the community improvements board, before 9187  
adopting a resolution levying a tax for the purpose of a 9188  
convention facilities authority under division (A) (1) of this 9189

section or for the purpose of a community improvements board 9190  
under division (A) (4) of this section. 9191

(C) (1) If the tax is to be used for more than one of the 9192  
purposes set forth in divisions (A) (1) to (7), (9), (10), and 9193  
(12) of this section, the board of county commissioners shall 9194  
establish the method that will be used to determine the amount 9195  
or proportion of the tax revenue received by the county during 9196  
each year that will be distributed for each of those purposes, 9197  
including, if applicable, provisions governing the reallocation 9198  
of a convention facilities authority's allocation if the 9199  
authority is dissolved while the tax is in effect. The 9200  
allocation method may provide that different proportions or 9201  
amounts of the tax shall be distributed among the purposes in 9202  
different years, but it shall clearly describe the method that 9203  
will be used for each year. Except as otherwise provided in 9204  
division (C) (2) of this section, the allocation method 9205  
established by the board is not subject to amendment during the 9206  
life of the tax. 9207

(2) Subsequent to holding a public hearing on the proposed 9208  
amendment, the board of county commissioners may amend the 9209  
allocation method established under division (C) (1) of this 9210  
section for any year, if the amendment is approved by the 9211  
governing board of each entity whose allocation for the year 9212  
would be reduced by the proposed amendment. In the case of a tax 9213  
that is levied for a continuing period of time, the board may 9214  
not so amend the allocation method for any year before the sixth 9215  
year that the tax is in effect. 9216

(a) If the additional revenues provided to the convention 9217  
facilities authority are pledged by the authority for the 9218  
payment of convention facilities authority revenue bonds for as 9219

long as such bonds are outstanding, no reduction of the 9220  
authority's allocation of the tax shall be made for any year 9221  
except to the extent that the reduced authority allocation, when 9222  
combined with the authority's other revenues pledged for that 9223  
purpose, is sufficient to meet the debt service requirements for 9224  
that year on such bonds. 9225

(b) If the additional revenues provided to the county are 9226  
pledged by the county for the payment of bonds or notes 9227  
described in division (A) (4) or (5) of this section, for as long 9228  
as such bonds or notes are outstanding, no reduction of the 9229  
county's or the community improvements board's allocation of the 9230  
tax shall be made for any year, except to the extent that the 9231  
reduced county or community improvements board allocation is 9232  
sufficient to meet the debt service requirements for that year 9233  
on such bonds or notes. 9234

(c) If the additional revenues provided to the transit 9235  
authority are pledged by the authority for the payment of 9236  
revenue bonds issued under section 306.37 of the Revised Code, 9237  
for as long as such bonds are outstanding, no reduction of the 9238  
authority's allocation of tax shall be made for any year, except 9239  
to the extent that the authority's reduced allocation, when 9240  
combined with the authority's other revenues pledged for that 9241  
purpose, is sufficient to meet the debt service requirements for 9242  
that year on such bonds. 9243

(d) If the additional revenues provided to the county are 9244  
pledged by the county for the payment of bonds or notes issued 9245  
under section 133.60 of the Revised Code, for so long as the 9246  
bonds or notes are outstanding, no reduction of the county's 9247  
allocation of the tax shall be made for any year, except to the 9248  
extent that the reduced county allocation is sufficient to meet 9249

the debt service requirements for that year on the bonds or 9250  
notes. 9251

(D) (1) The resolution levying the tax or increasing the 9252  
rate of tax shall state the rate of the tax or the rate of the 9253  
increase; the purpose or purposes for which it is to be levied; 9254  
the number of years for which it is to be levied or that it is 9255  
for a continuing period of time; the allocation method required 9256  
by division (C) of this section; and if required to be submitted 9257  
to the electors of the county under division (A) of this 9258  
section, the date of the election at which the proposal shall be 9259  
submitted to the electors of the county, which shall be a 9260  
general election or a special election held on a day on which a 9261  
primary election may be held, occurring not less than ninety 9262  
days after the certification of a copy of the resolution to the 9263  
board of elections ~~and, if the tax is to be levied exclusively~~ 9264  
~~for the purpose set forth in division (A) (3) of this section,~~ 9265  
~~shall not occur in August of any year.~~ Upon certification of the 9266  
resolution to the board of elections, the board of county 9267  
commissioners shall notify the tax commissioner in writing of 9268  
the levy question to be submitted to the electors. If approved 9269  
by a majority of the electors, the tax shall become effective on 9270  
the first day of a calendar quarter next following the sixty- 9271  
fifth day following the date the board of county commissioners 9272  
and tax commissioner receive from the board of elections the 9273  
certification of the results of the election, except as provided 9274  
in division (E) of this section. 9275

(2) (a) A resolution specifying that the tax is to be used 9276  
exclusively for the purpose set forth in division (A) (3) of this 9277  
section that is not adopted as an emergency measure may direct 9278  
the board of elections to submit the question of levying the tax 9279  
or increasing the rate of the tax to the electors of the county 9280

at a general election or a special election held on a day on 9281  
which a primary election may be held ~~on the date~~, as specified 9282  
by the board of county commissioners in the resolution, provided 9283  
that the election occurs not less than ninety days after the 9284  
resolution is certified to the board of elections ~~and the~~ 9285  
~~election is not held in August of any year.~~ Upon certification 9286  
of the resolution to the board of elections, the board of county 9287  
commissioners shall notify the tax commissioner in writing of 9288  
the levy question to be submitted to the electors. No resolution 9289  
adopted under division (D) (2) (a) of this section shall go into 9290  
effect unless approved by a majority of those voting upon it 9291  
and, except as provided in division (E) of this section, not 9292  
until the first day of a calendar quarter following the 9293  
expiration of sixty-five days from the date the tax commissioner 9294  
receives notice from the board of elections of the affirmative 9295  
vote. 9296

(b) A resolution specifying that the tax is to be used 9297  
exclusively for the purpose set forth in division (A) (3) of this 9298  
section that is adopted as an emergency measure shall become 9299  
effective as provided in division (A) of this section, but may 9300  
direct the board of elections to submit the question of 9301  
repealing the tax or increase in the rate of the tax to the 9302  
electors of the county at the next general election in the 9303  
county occurring not less than ninety days after the resolution 9304  
is certified to the board of elections. Upon certification of 9305  
the resolution to the board of elections, the board of county 9306  
commissioners shall notify the tax commissioner in writing of 9307  
the levy question to be submitted to the electors. The ballot 9308  
question shall be the same as that prescribed in section 9309  
5739.022 of the Revised Code. The board of elections shall 9310  
notify the board of county commissioners and the tax 9311

commissioner of the result of the election immediately after the 9312  
result has been declared. If a majority of the qualified 9313  
electors voting on the question of repealing the tax or increase 9314  
in the rate of the tax vote for repeal of the tax or repeal of 9315  
the increase, the board of county commissioners, on the first 9316  
day of a calendar quarter following the expiration of sixty-five 9317  
days after the date the board and tax commissioner received 9318  
notice of the result of the election, shall, in the case of a 9319  
repeal of the tax, cease to levy the tax, or, in the case of a 9320  
repeal of an increase in the rate of the tax, cease to levy the 9321  
increased rate and levy the tax at the rate at which it was 9322  
imposed immediately prior to the increase in rate. 9323

(c) A board of county commissioners, by resolution, may 9324  
reduce the rate of a tax levied exclusively for the purpose set 9325  
forth in division (A) (3) of this section to a lower rate 9326  
authorized by this section. Any such reduction shall be made 9327  
effective on the first day of the calendar quarter next 9328  
following the sixty-fifth day after the tax commissioner 9329  
receives a certified copy of the resolution from the board. 9330

(E) If a vendor makes a sale in this state by printed 9331  
catalog and the consumer computed the tax on the sale based on 9332  
local rates published in the catalog, any tax levied or repealed 9333  
or rate changed under this section shall not apply to such a 9334  
sale until the first day of a calendar quarter following the 9335  
expiration of one hundred twenty days from the date of notice by 9336  
the tax commissioner pursuant to division (G) of this section. 9337

(F) The tax levied pursuant to this section shall be in 9338  
addition to the tax levied by section 5739.02 of the Revised 9339  
Code and any tax levied pursuant to section 5739.021 or 5739.023 9340  
of the Revised Code. 9341



A county that levies a tax pursuant to this section shall 9342  
levy a tax at the same rate pursuant to section 5741.023 of the 9343  
Revised Code. 9344

The additional tax levied by the county shall be collected 9345  
pursuant to section 5739.025 of the Revised Code. 9346

Any tax levied pursuant to this section is subject to the 9347  
exemptions provided in section 5739.02 of the Revised Code and 9348  
in addition shall not be applicable to sales not within the 9349  
taxing power of a county under the Constitution of the United 9350  
States or the Ohio Constitution. 9351

(G) Upon receipt from a board of county commissioners of a 9352  
certified copy of a resolution required by division (A) of this 9353  
section, or from the board of elections a notice of the results 9354  
of an election required by division (D) (1), (2) (a), (b), or (c) 9355  
of this section, the tax commissioner shall provide notice of a 9356  
tax rate change in a manner that is reasonably accessible to all 9357  
affected vendors. The commissioner shall provide this notice at 9358  
least sixty days prior to the effective date of the rate change. 9359  
The commissioner, by rule, may establish the method by which 9360  
notice will be provided. 9361

**Sec. 5739.028.** As used in this section "sports facility" 9362  
and "constructing" have the same meanings as in division (A) (8) 9363  
of section 5739.026 of the Revised Code. 9364

This section applies only to taxes levied pursuant to 9365  
sections 5739.023 and 5741.022 of the Revised Code by a regional 9366  
transit authority created under section 306.31 of the Revised 9367  
Code for a continuing period of time and at an aggregate rate, 9368  
~~on the effective date of this section July 19, 1995,~~ greater 9369  
than one-half of one per cent on every retail sale made in the 9370

territory of the transit authority. 9371

The board of county commissioners of the most populous 9372  
county in the territory of a regional transit authority levying 9373  
a tax to which this section applies may adopt a resolution not 9374  
later than one hundred eighty days after ~~the effective date of~~ 9375  
~~this section~~ July 19, 1995 proposing to reduce the rate of such 9376  
a tax and to increase by the same extent the rate of tax levied 9377  
under sections 5739.026 and 5741.023 of the Revised Code for the 9378  
purpose of constructing or renovating a sports facility. The 9379  
total reduction in the rate of taxes levied by a transit 9380  
authority and the increase in the rate of tax levied for the 9381  
purpose of constructing or renovating a sports facility shall 9382  
not exceed one-tenth of one per cent upon retail sales made in 9383  
the territory of the transit authority; provided, the amount of 9384  
taxes received by the county for the purpose of constructing or 9385  
renovating a sports facility under this section shall not exceed 9386  
four million five hundred thousand dollars in any calendar year. 9387  
Any amounts received by a county in a calendar year in excess of 9388  
four million five hundred thousand dollars pursuant to this 9389  
section shall be paid to the transit authority by the county 9390  
within forty-five days following receipt by the county. 9391

The resolution shall specify that the rate of tax levied 9392  
by the transit authority will be reduced and that a tax will be 9393  
levied at the same rate for the purpose of constructing or 9394  
renovating a sports facility; the rate by which the tax levied 9395  
by the transit authority will be reduced and by which the tax 9396  
levied for the purpose of constructing or renovating a sports 9397  
facility will be increased; the date the rates levied for those 9398  
purposes will be reduced and increased, respectively; and the 9399  
number of years the rate levied by a transit authority will be 9400  
reduced and the rate levied for constructing or renovating a 9401

sports facility will be increased. The date the rate levied by 9402  
the transit authority will be reduced and the rate levied for 9403  
the purpose of constructing or renovating a sports facility will 9404  
be increased shall not be earlier than the first day of the 9405  
month that begins at least sixty days after the day the election 9406  
on the question is conducted unless the board of county 9407  
commissioners levies a tax under one or more of sections 9408  
307.697, 4301.421, 5743.024, and 5743.323 of the Revised Code on 9409  
~~the effective date of this section July 19, 1995,~~ in which case 9410  
the date the rate levied by the transit authority will be 9411  
reduced and the rate levied for the purpose of constructing or 9412  
renovating a sports facility will be increased shall not be 9413  
earlier than the first day following the latest day on which any 9414  
of the taxes levied under one of those sections on ~~the effective~~ 9415  
~~date of this amendment July 19, 1995~~ may be levied as prescribed 9416  
by the resolution levying that tax. The number of years the rate 9417  
of the existing tax may be reduced and the rate of tax may be 9418  
levied for constructing or renovating a sports facility may be 9419  
any number of years as specified in the resolution, or for a 9420  
continuing period of time if so specified in the resolution. 9421

Before a resolution adopted under this section may take 9422  
effect, the board of county commissioners shall submit the 9423  
resolution to the approval of the electors of the county, and 9424  
the resolution shall be approved by a majority of voters voting 9425  
on the question. Upon adoption of the resolution, the board of 9426  
county commissioners shall certify a copy of the resolution to 9427  
the board of elections of the county and to the tax 9428  
commissioner, and the board of elections shall submit the 9429  
question at a general election or a special election held on a 9430  
day on which a primary election may be held on the date, as 9431  
specified by the board of county commissioners in the 9432

resolution, provided that the election occurs not less than 9433  
seventy-five days after the resolution is certified to the board 9434  
of elections ~~and the election is not held in February or August~~ 9435  
~~of any year~~. The board of county commissioners shall certify the 9436  
copy of the resolution to the board of elections in the manner 9437  
prescribed under section 3505.071 of the Revised Code. The board 9438  
of elections shall certify the results of the election to the 9439  
board of county commissioners and to the tax commissioner. If 9440  
the question is approved by a majority of electors voting on the 9441  
question, the rate of tax imposed under sections 5739.023 and 9442  
5741.022 of the Revised Code shall be reduced, and the rate of 9443  
tax levied for constructing or renovating a sports facility 9444  
under sections 5739.026 and 5741.023 of the Revised Code shall 9445  
be increased by the same amount, on the date specified in the 9446  
resolution. 9447

If revenue from a tax levied under sections 5739.023 and 9448  
5741.022 of the Revised Code and subject to reduction under this 9449  
section is pledged to the payment of bonds, notes, or notes in 9450  
anticipation of bonds, the board of county commissioners 9451  
adopting a resolution under this section shall provide 9452  
sufficient revenue from the tax for the repayment of debt 9453  
charges on those bonds or notes, unless an adequate substitute 9454  
for payment of those charges is provided by the transit 9455  
authority. 9456

**Sec. 5739.09.** (A) (1) A board of county commissioners may, 9457  
by resolution adopted by a majority of the members of the board, 9458  
levy an excise tax not to exceed three per cent on transactions 9459  
by which lodging by a hotel is or is to be furnished to 9460  
transient guests. The board shall establish all regulations 9461  
necessary to provide for the administration and allocation of 9462  
the tax. The regulations may prescribe the time for payment of 9463

the tax, and may provide for the imposition of a penalty or 9464  
interest, or both, for late payments, provided that the penalty 9465  
does not exceed ten per cent of the amount of tax due, and the 9466  
rate at which interest accrues does not exceed the rate per 9467  
annum prescribed pursuant to section 5703.47 of the Revised 9468  
Code. Except as provided in divisions (A) (2), (3), (4), (5), 9469  
(6), (7), (8), (9), (10), (11), and (12) of this section, the 9470  
regulations shall provide, after deducting the real and actual 9471  
costs of administering the tax, for the return to each municipal 9472  
corporation or township that does not levy an excise tax on the 9473  
transactions, a uniform percentage of the tax collected in the 9474  
municipal corporation or in the unincorporated portion of the 9475  
township from each transaction, not to exceed thirty-three and 9476  
one-third per cent. The remainder of the revenue arising from 9477  
the tax shall be deposited in a separate fund and shall be spent 9478  
solely to make contributions to the convention and visitors' 9479  
bureau operating within the county, including a pledge and 9480  
contribution of any portion of the remainder pursuant to an 9481  
agreement authorized by section 307.678 or 307.695 of the 9482  
Revised Code, provided that if the board of county commissioners 9483  
of an eligible county as defined in section 307.678 or 307.695 9484  
of the Revised Code adopts a resolution amending a resolution 9485  
levying a tax under this division to provide that revenue from 9486  
the tax shall be used by the board as described in either 9487  
division (D) of section 307.678 or division (H) of section 9488  
307.695 of the Revised Code, the remainder of the revenue shall 9489  
be used as described in the resolution making that amendment. 9490  
Except as provided in division (A) (2), (3), (4), (5), (6), (7), 9491  
(8), (9), (10), or (11) or (H) of this section, on and after May 9492  
10, 1994, a board of county commissioners may not levy an excise 9493  
tax pursuant to this division in any municipal corporation or 9494  
township located wholly or partly within the county that has in 9495

effect an ordinance or resolution levying an excise tax pursuant 9496  
to division (B) of this section. The board of a county that has 9497  
levied a tax under division (C) of this section may, by 9498  
resolution adopted within ninety days after July 15, 1985, by a 9499  
majority of the members of the board, amend the resolution 9500  
levying a tax under this division to provide for a portion of 9501  
that tax to be pledged and contributed in accordance with an 9502  
agreement entered into under section 307.695 of the Revised 9503  
Code. A tax, any revenue from which is pledged pursuant to such 9504  
an agreement, shall remain in effect at the rate at which it is 9505  
imposed for the duration of the period for which the revenue 9506  
from the tax has been so pledged. 9507

The board of county commissioners of an eligible county as 9508  
defined in section 307.695 of the Revised Code may, by 9509  
resolution adopted by a majority of the members of the board, 9510  
amend a resolution levying a tax under this division to provide 9511  
that the revenue from the tax shall be used by the board as 9512  
described in division (H) of section 307.695 of the Revised 9513  
Code, in which case the tax shall remain in effect at the rate 9514  
at which it was imposed for the duration of any agreement 9515  
entered into by the board under section 307.695 of the Revised 9516  
Code, the duration during which any securities issued by the 9517  
board under that section are outstanding, or the duration of the 9518  
period during which the board owns a project as defined in 9519  
section 307.695 of the Revised Code, whichever duration is 9520  
longest. 9521

The board of county commissioners of an eligible county as 9522  
defined in section 307.678 of the Revised Code may, by 9523  
resolution, amend a resolution levying a tax under this division 9524  
to provide that revenue from the tax, not to exceed five hundred 9525  
thousand dollars each year, may be used as described in division 9526

(E) of section 307.678 of the Revised Code. 9527

Notwithstanding division (A) (1) of this section, the board 9528  
of county commissioners of a county described in division (A) (8) 9529  
(a) of this section may, by resolution, amend a resolution 9530  
levying a tax under this division to provide that all or a 9531  
portion of the revenue from the tax, including any revenue 9532  
otherwise required to be returned to townships or municipal 9533  
corporations under this division, may be used or pledged for the 9534  
payment of debt service on securities issued to pay the costs of 9535  
constructing, operating, and maintaining sports facilities 9536  
described in division (A) (8) (b) of this section. 9537

The board of county commissioners of a county described in 9538  
division (A) (9) of this section may, by resolution, amend a 9539  
resolution levying a tax under this division to provide that all 9540  
or a portion of the revenue from the tax may be used for the 9541  
purposes described in section 307.679 of the Revised Code. 9542

(2) A board of county commissioners that levies an excise 9543  
tax under division (A) (1) of this section on June 30, 1997, at a 9544  
rate of three per cent, and that has pledged revenue from the 9545  
tax to an agreement entered into under section 307.695 of the 9546  
Revised Code or, in the case of the board of county 9547  
commissioners of an eligible county as defined in section 9548  
307.695 of the Revised Code, has amended a resolution levying a 9549  
tax under division (C) of this section to provide that proceeds 9550  
from the tax shall be used by the board as described in division 9551  
(H) of section 307.695 of the Revised Code, may, at any time by 9552  
a resolution adopted by a majority of the members of the board, 9553  
amend the resolution levying a tax under division (A) (1) of this 9554  
section to provide for an increase in the rate of that tax up to 9555  
seven per cent on each transaction; to provide that revenue from 9556

the increase in the rate shall be used as described in division 9557  
(H) of section 307.695 of the Revised Code or be spent solely to 9558  
make contributions to the convention and visitors' bureau 9559  
operating within the county to be used specifically for 9560  
promotion, advertising, and marketing of the region in which the 9561  
county is located; and to provide that the rate in excess of the 9562  
three per cent levied under division (A) (1) of this section 9563  
shall remain in effect at the rate at which it is imposed for 9564  
the duration of the period during which any agreement is in 9565  
effect that was entered into under section 307.695 of the 9566  
Revised Code by the board of county commissioners levying a tax 9567  
under division (A) (1) of this section, the duration of the 9568  
period during which any securities issued by the board under 9569  
division (I) of section 307.695 of the Revised Code are 9570  
outstanding, or the duration of the period during which the 9571  
board owns a project as defined in section 307.695 of the 9572  
Revised Code, whichever duration is longest. The amendment also 9573  
shall provide that no portion of that revenue need be returned 9574  
to townships or municipal corporations as would otherwise be 9575  
required under division (A) (1) of this section. 9576

(3) A board of county commissioners that levies a tax 9577  
under division (A) (1) of this section on March 18, 1999, at a 9578  
rate of three per cent may, by resolution adopted not later than 9579  
forty-five days after March 18, 1999, amend the resolution 9580  
levying the tax to provide for all of the following: 9581

(a) That the rate of the tax shall be increased by not 9582  
more than an additional four per cent on each transaction; 9583

(b) That all of the revenue from the increase in the rate 9584  
shall be pledged and contributed to a convention facilities 9585  
authority established by the board of county commissioners under 9586



Chapter 351. of the Revised Code on or before November 15, 1998, 9587  
and used to pay costs of constructing, maintaining, operating, 9588  
and promoting a facility in the county, including paying bonds, 9589  
or notes issued in anticipation of bonds, as provided by that 9590  
chapter; 9591

(c) That no portion of the revenue arising from the 9592  
increase in rate need be returned to municipal corporations or 9593  
townships as otherwise required under division (A) (1) of this 9594  
section; 9595

(d) That the increase in rate shall not be subject to 9596  
diminution by initiative or referendum or by law while any 9597  
bonds, or notes in anticipation of bonds, issued by the 9598  
authority under Chapter 351. of the Revised Code to which the 9599  
revenue is pledged, remain outstanding in accordance with their 9600  
terms, unless provision is made by law or by the board of county 9601  
commissioners for an adequate substitute therefor that is 9602  
satisfactory to the trustee if a trust agreement secures the 9603  
bonds. 9604

Division (A) (3) of this section does not apply to the 9605  
board of county commissioners of any county in which a 9606  
convention center or facility exists or is being constructed on 9607  
November 15, 1998, or of any county in which a convention 9608  
facilities authority levies a tax pursuant to section 351.021 of 9609  
the Revised Code on that date. 9610

As used in division (A) (3) of this section, "cost" and 9611  
"facility" have the same meanings as in section 351.01 of the 9612  
Revised Code, and "convention center" has the same meaning as in 9613  
section 307.695 of the Revised Code. 9614

(4) (a) A board of county commissioners that levies a tax 9615

under division (A) (1) of this section on June 30, 2002, at a 9616  
rate of three per cent may, by resolution adopted not later than 9617  
September 30, 2002, amend the resolution levying the tax to 9618  
provide for all of the following: 9619

(i) That the rate of the tax shall be increased by not 9620  
more than an additional three and one-half per cent on each 9621  
transaction; 9622

(ii) That all of the revenue from the increase in rate 9623  
shall be pledged and contributed to a convention facilities 9624  
authority established by the board of county commissioners under 9625  
Chapter 351. of the Revised Code on or before May 15, 2002, and 9626  
be used to pay costs of constructing, expanding, maintaining, 9627  
operating, or promoting a convention center in the county, 9628  
including paying bonds, or notes issued in anticipation of 9629  
bonds, as provided by that chapter; 9630

(iii) That no portion of the revenue arising from the 9631  
increase in rate need be returned to municipal corporations or 9632  
townships as otherwise required under division (A) (1) of this 9633  
section; 9634

(iv) That the increase in rate shall not be subject to 9635  
diminution by initiative or referendum or by law while any 9636  
bonds, or notes in anticipation of bonds, issued by the 9637  
authority under Chapter 351. of the Revised Code to which the 9638  
revenue is pledged, remain outstanding in accordance with their 9639  
terms, unless provision is made by law or by the board of county 9640  
commissioners for an adequate substitute therefor that is 9641  
satisfactory to the trustee if a trust agreement secures the 9642  
bonds. 9643

(b) Any board of county commissioners that, pursuant to 9644

division (A) (4) (a) of this section, has amended a resolution 9645  
levying the tax authorized by division (A) (1) of this section 9646  
may further amend the resolution to provide that the revenue 9647  
referred to in division (A) (4) (a) (ii) of this section shall be 9648  
pledged and contributed both to a convention facilities 9649  
authority to pay the costs of constructing, expanding, 9650  
maintaining, or operating one or more convention centers in the 9651  
county, including paying bonds, or notes issued in anticipation 9652  
of bonds, as provided in Chapter 351. of the Revised Code, and 9653  
to a convention and visitors' bureau to pay the costs of 9654  
promoting one or more convention centers in the county. 9655

As used in division (A) (4) of this section, "cost" has the 9656  
same meaning as in section 351.01 of the Revised Code, and 9657  
"convention center" has the same meaning as in section 307.695 9658  
of the Revised Code. 9659

(5) (a) As used in division (A) (5) of this section: 9660

(i) "Port authority" means a port authority created under 9661  
Chapter 4582. of the Revised Code. 9662

(ii) "Port authority military-use facility" means port 9663  
authority facilities on which or adjacent to which is located an 9664  
installation of the armed forces of the United States, a reserve 9665  
component thereof, or the national guard and at least part of 9666  
which is made available for use, for consideration, by the armed 9667  
forces of the United States, a reserve component thereof, or the 9668  
national guard. 9669

(b) For the purpose of contributing revenue to pay 9670  
operating expenses of a port authority that operates a port 9671  
authority military-use facility, the board of county 9672  
commissioners of a county that created, participated in the 9673

creation of, or has joined such a port authority may do one or 9674  
both of the following: 9675

(i) Amend a resolution previously adopted under division 9676  
(A) (1) of this section to designate some or all of the revenue 9677  
from the tax levied under the resolution to be used for that 9678  
purpose, notwithstanding that division; 9679

(ii) Amend a resolution previously adopted under division 9680  
(A) (1) of this section to increase the rate of the tax by not 9681  
more than an additional two per cent and use the revenue from 9682  
the increase exclusively for that purpose. 9683

(c) If a board of county commissioners amends a resolution 9684  
to increase the rate of a tax as authorized in division (A) (5) 9685  
(b) (ii) of this section, the board also may amend the resolution 9686  
to specify that the increase in rate of the tax does not apply 9687  
to "hotels," as otherwise defined in section 5739.01 of the 9688  
Revised Code, having fewer rooms used for the accommodation of 9689  
guests than a number of rooms specified by the board. 9690

(6) A board of county commissioners of a county organized 9691  
under a county charter adopted pursuant to Article X, Section 3, 9692  
Ohio Constitution, and that levies an excise tax under division 9693  
(A) (1) of this section at a rate of three per cent and levies an 9694  
additional excise tax under division (E) of this section at a 9695  
rate of one and one-half per cent may, by resolution adopted not 9696  
later than January 1, 2008, by a majority of the members of the 9697  
board, amend the resolution levying a tax under division (A) (1) 9698  
of this section to provide for an increase in the rate of that 9699  
tax by not more than an additional one per cent on transactions 9700  
by which lodging by a hotel is or is to be furnished to 9701  
transient guests. Notwithstanding divisions (A) (1) and (E) of 9702  
this section, the resolution shall provide that all of the 9703

revenue from the increase in rate, after deducting the real and 9704  
actual costs of administering the tax, shall be used to pay the 9705  
costs of improving, expanding, equipping, financing, or 9706  
operating a convention center by a convention and visitors' 9707  
bureau in the county. The increase in rate shall remain in 9708  
effect for the period specified in the resolution, not to exceed 9709  
ten years, and may be extended for an additional period of time 9710  
not to exceed ten years thereafter by a resolution adopted by a 9711  
majority of the members of the board. The increase in rate shall 9712  
be subject to the regulations adopted under division (A) (1) of 9713  
this section, except that the resolution may provide that no 9714  
portion of the revenue from the increase in the rate shall be 9715  
returned to townships or municipal corporations as would 9716  
otherwise be required under that division. 9717

(7) Division (A) (7) of this section applies only to a 9718  
county with a population greater than sixty-five thousand and 9719  
less than seventy thousand according to the most recent federal 9720  
decennial census and in which, on December 31, 2006, an excise 9721  
tax is levied under division (A) (1) of this section at a rate 9722  
not less than and not greater than three per cent, and in which 9723  
the most recent increase in the rate of that tax was enacted or 9724  
took effect in November 1984. 9725

The board of county commissioners of a county to which 9726  
this division applies, by resolution adopted by a majority of 9727  
the members of the board, may increase the rate of the tax by 9728  
not more than one per cent on transactions by which lodging by a 9729  
hotel is or is to be furnished to transient guests. The increase 9730  
in rate shall be for the purpose of paying expenses deemed 9731  
necessary by the convention and visitors' bureau operating in 9732  
the county to promote travel and tourism. The increase in rate 9733  
shall remain in effect for the period specified in the 9734

resolution, not to exceed twenty years, provided that the 9735  
increase in rate may not continue beyond the time when the 9736  
purpose for which the increase is levied ceases to exist. If 9737  
revenue from the increase in rate is pledged to the payment of 9738  
debt charges on securities, the increase in rate is not subject 9739  
to diminution by initiative or referendum or by law for so long 9740  
as the securities are outstanding, unless provision is made by 9741  
law or by the board of county commissioners for an adequate 9742  
substitute for that revenue that is satisfactory to the trustee 9743  
if a trust agreement secures payment of the debt charges. The 9744  
increase in rate shall be subject to the regulations adopted 9745  
under division (A) (1) of this section, except that the 9746  
resolution may provide that no portion of the revenue from the 9747  
increase in the rate shall be returned to townships or municipal 9748  
corporations as would otherwise be required under division (A) 9749  
(1) of this section. A resolution adopted under division (A) (7) 9750  
of this section is subject to referendum under sections 305.31 9751  
to 305.99 of the Revised Code. 9752

(8) (a) Division (A) (8) of this section applies only to a 9753  
county satisfying all of the following: 9754

(i) The population of the county is greater than one 9755  
hundred seventy-five thousand and less than two hundred twenty- 9756  
five thousand according to the most recent federal decennial 9757  
census. 9758

(ii) An amusement park with an average yearly attendance 9759  
in excess of two million guests is located in the county. 9760

(iii) On December 31, 2014, an excise tax was levied in 9761  
the county under division (A) (1) of this section at a rate of 9762  
three per cent. 9763

(b) The board of county commissioners of a county to which 9764  
this division applies, by resolution adopted by a majority of 9765  
the members of the board, may increase the rate of the tax by 9766  
not more than one per cent on transactions by which lodging by a 9767  
hotel is or is to be furnished to transient guests. The increase 9768  
in rate shall be used to pay the costs of constructing and 9769  
maintaining facilities owned by the county or by a port 9770  
authority created under Chapter 4582. of the Revised Code, and 9771  
designed to host sporting events and expenses deemed necessary 9772  
by the convention and visitors' bureau operating in the county 9773  
to promote travel and tourism with reference to the sports 9774  
facilities, and to pay or pledge to the payment of debt service 9775  
on securities issued to pay the costs of constructing, 9776  
operating, and maintaining the sports facilities. The increase 9777  
in rate shall remain in effect for the period specified in the 9778  
resolution. If revenue from the increase in rate is pledged to 9779  
the payment of debt charges on securities, the increase in rate 9780  
is not subject to diminution by initiative or referendum or by 9781  
law for so long as the securities are outstanding, unless 9782  
provision is made by law or by the board of county commissioners 9783  
for an adequate substitute for that revenue that is satisfactory 9784  
to the trustee if a trust agreement secures payment of the debt 9785  
charges. The increase in rate shall be subject to the 9786  
regulations adopted under division (A)(1) of this section, 9787  
except that the resolution may provide that no portion of the 9788  
revenue from the increase in the rate shall be returned to 9789  
townships or municipal corporations as would otherwise be 9790  
required under division (A)(1) of this section. 9791

(9) The board of county commissioners of a county with a 9792  
population greater than seventy-five thousand and less than 9793  
seventy-eight thousand, by resolution adopted by a majority of 9794

the members of the board not later than October 15, 2015, may 9795  
increase the rate of the tax by not more than one per cent on 9796  
transactions by which lodging by a hotel is or is to be 9797  
furnished to transient guests. The increase in rate shall be for 9798  
the purposes described in section 307.679 of the Revised Code or 9799  
for the promotion of travel and tourism in the county, including 9800  
travel and tourism to sports facilities. The increase in rate 9801  
shall remain in effect for the period specified in the 9802  
resolution and as necessary to fulfill the county's obligations 9803  
under a cooperative agreement entered into under section 307.679 9804  
of the Revised Code. If the resolution is adopted by the board 9805  
before September 29, 2015, but after that enactment becomes law, 9806  
the increase in rate shall become effective beginning on 9807  
September 29, 2015. If revenue from the increase in rate is 9808  
pledged to the payment of debt charges on securities, or to 9809  
substitute for other revenues pledged to the payment of such 9810  
debt, the increase in rate is not subject to diminution by 9811  
initiative or referendum or by law for so long as the securities 9812  
are outstanding, unless provision is made by law or by the board 9813  
of county commissioners for an adequate substitute for that 9814  
revenue that is satisfactory to the trustee if a trust agreement 9815  
secures payment of the debt charges. The increase in rate shall 9816  
be subject to the regulations adopted under division (A)(1) of 9817  
this section, except that no portion of the revenue from the 9818  
increase in the rate shall be returned to townships or municipal 9819  
corporations as would otherwise be required under division (A) 9820  
(1) of this section. 9821

(10) Division (A)(10) of this section applies only to 9822  
counties satisfying either of the following: 9823

(a) A county that, on July 1, 2015, does not levy an 9824  
excise tax under division (A)(1) of this section and that has a 9825



population of at least thirty-nine thousand but not more than 9826  
forty thousand according to the 2010 federal decennial census; 9827

(b) A county that, on July 1, 2015, levies an excise tax 9828  
under division (A) (1) of this section at a rate of three per 9829  
cent and that has a population of at least seventy-one thousand 9830  
but not more than seventy-five thousand according to 2010 9831  
federal decennial census. 9832

The board of county commissioners of a county to which 9833  
division (A) (10) of this section applies, by resolution adopted 9834  
by a majority of the members of the board, may levy an excise 9835  
tax at a rate not to exceed three per cent on transactions by 9836  
which lodging by a hotel is or is to be furnished to transient 9837  
guests for the purpose of acquiring, constructing, equipping, or 9838  
repairing permanent improvements, as defined in section 133.01 9839  
of the Revised Code. If the board does not levy a tax under 9840  
division (A) (1) of this section, the board shall establish 9841  
regulations necessary to provide for the administration of the 9842  
tax, which may prescribe the time for payment of the tax and the 9843  
imposition of penalty or interest subject to the limitations on 9844  
penalty and interest provided in division (A) (1) of this 9845  
section. No portion of the revenue shall be returned to 9846  
townships or municipal corporations in the county unless 9847  
otherwise provided by resolution of the board. The tax shall 9848  
apply throughout the territory of the county, including in any 9849  
township or municipal corporation levying an excise tax under 9850  
division (B) of this section or division (A) of section 5739.08 9851  
of the Revised Code. The levy of the tax is subject to 9852  
referendum as provided under section 305.31 of the Revised Code. 9853

The tax shall remain in effect for the period specified in 9854  
the resolution. If revenue from the increase in rate is pledged 9855

to the payment of debt charges on securities, the increase in 9856  
rate is not subject to diminution by initiative or referendum or 9857  
by law for so long as the securities are outstanding unless 9858  
provision is made by law or by the board for an adequate 9859  
substitute for that revenue that is satisfactory to the trustee 9860  
if a trust agreement secures payment of the debt charges. 9861

(11) The board of county commissioners of an eligible 9862  
county, as defined in section 307.678 of the Revised Code, that 9863  
levies an excise tax under division (A) (1) of this section on 9864  
July 1, 2017, at a rate of three per cent may, by resolution 9865  
adopted by a majority of the members of the board, amend the 9866  
resolution levying the tax to increase the rate of the tax by 9867  
not more than an additional three per cent on each transaction. 9868  
No portion of the revenue shall be returned to townships or 9869  
municipal corporations in the county unless otherwise provided 9870  
by resolution of the board. Otherwise, the revenue from the 9871  
increase in the rate shall be distributed and used in the same 9872  
manner described under division (A) (1) of this section or 9873  
distributed or used to provide credit enhancement facilities as 9874  
authorized under section 307.678 of the Revised Code. The 9875  
increase in rate shall remain in effect for the period specified 9876  
in the resolution. If revenue from the increase in rate is 9877  
pledged to the payment of debt charges on securities, the 9878  
increase in rate is not subject to diminution by initiative or 9879  
referendum or by law for so long as the securities are 9880  
outstanding unless provision is made by law or by the board for 9881  
an adequate substitute for that revenue that is satisfactory to 9882  
the trustee if a trust agreement secures payment of the debt 9883  
charges. 9884

(12) (a) As used in this division: 9885

(i) "Eligible county" means a county that has a population 9886  
greater than one hundred ninety thousand and less than two 9887  
hundred thousand according to the 2010 federal decennial census 9888  
and that levies an excise tax under division (A)(1) of this 9889  
section at a rate of three per cent. 9890

(ii) "Professional sports facility" means a sports 9891  
facility that is intended to house major or minor league 9892  
professional athletic teams, including a stadium, together with 9893  
all parking facilities, walkways, and other auxiliary 9894  
facilities, real and personal property, property rights, 9895  
easements, and interests that may be appropriate for, or used in 9896  
connection with, the operation of the facility. 9897

(b) Subject to division (A)(12)(c) of this section, the 9898  
board of county commissioners of an eligible county, by 9899  
resolution adopted by a majority of the members of the board, 9900  
may increase the rate of the tax by not more than one per cent 9901  
on transactions by which lodging by a hotel is or is to be 9902  
furnished to transient guests. Revenue from the increase in rate 9903  
shall be used for the purposes of paying the costs of 9904  
constructing, improving, and maintaining a professional sports 9905  
facility in the county and paying expenses considered necessary 9906  
by the convention and visitors' bureau operating in the county 9907  
to promote travel and tourism with respect to that professional 9908  
sports facility. The tax shall take effect only after the 9909  
convention and visitors' bureau enters into a contract for the 9910  
construction, improvement, or maintenance of a professional 9911  
sports facility that is or will be located on property acquired, 9912  
in whole or in part, with revenue from the increased rate, and 9913  
thereafter shall remain in effect for the period specified in 9914  
the resolution. If revenue from the increase in rate is pledged 9915  
to the payment of debt charges on securities, the increase in 9916

rate is not subject to diminution by initiative or referendum or 9917  
by law for so long as the securities are outstanding, unless a 9918  
provision is made by law or by the board of county commissioners 9919  
for an adequate substitute for that revenue that is satisfactory 9920  
to the trustee if a trust agreement secures payment of the debt 9921  
charges. The increase in rate shall be subject to the 9922  
regulations adopted under division (A)(1) of this section, 9923  
except that the resolution may provide that no portion of the 9924  
revenue from the increase in the rate shall be returned to 9925  
townships or municipal corporations as would otherwise be 9926  
required under division (A)(1) of this section. 9927

(c) If, on December 31, 2019, the convention and visitors' 9928  
bureau has not entered into a contract for the construction, 9929  
improvement, or maintenance of a professional sports facility 9930  
that is or will be located on property acquired, in whole or in 9931  
part, with revenue from the increased rate, the authority to 9932  
levy the tax under division (A)(12)(b) of this section is hereby 9933  
repealed on that date. 9934

(B)(1) The legislative authority of a municipal 9935  
corporation or the board of trustees of a township that is not 9936  
wholly or partly located in a county that has in effect a 9937  
resolution levying an excise tax pursuant to division (A)(1) of 9938  
this section may, by ordinance or resolution, levy an excise tax 9939  
not to exceed three per cent on transactions by which lodging by 9940  
a hotel is or is to be furnished to transient guests. The 9941  
legislative authority of the municipal corporation or the board 9942  
of trustees of the township shall deposit at least fifty per 9943  
cent of the revenue from the tax levied pursuant to this 9944  
division into a separate fund, which shall be spent solely to 9945  
make contributions to convention and visitors' bureaus operating 9946  
within the county in which the municipal corporation or township 9947

is wholly or partly located, and the balance of that revenue 9948  
shall be deposited in the general fund. The municipal 9949  
corporation or township shall establish all regulations 9950  
necessary to provide for the administration and allocation of 9951  
the tax. The regulations may prescribe the time for payment of 9952  
the tax, and may provide for the imposition of a penalty or 9953  
interest, or both, for late payments, provided that the penalty 9954  
does not exceed ten per cent of the amount of tax due, and the 9955  
rate at which interest accrues does not exceed the rate per 9956  
annum prescribed pursuant to section 5703.47 of the Revised 9957  
Code. The levy of a tax under this division is in addition to 9958  
any tax imposed on the same transaction by a municipal 9959  
corporation or a township as authorized by division (A) of 9960  
section 5739.08 of the Revised Code. 9961

(2) (a) The legislative authority of the most populous 9962  
municipal corporation located wholly or partly in a county in 9963  
which the board of county commissioners has levied a tax under 9964  
division (A) (4) of this section may amend, on or before 9965  
September 30, 2002, that municipal corporation's ordinance or 9966  
resolution that levies an excise tax on transactions by which 9967  
lodging by a hotel is or is to be furnished to transient guests, 9968  
to provide for all of the following: 9969

(i) That the rate of the tax shall be increased by not 9970  
more than an additional one per cent on each transaction; 9971

(ii) That all of the revenue from the increase in rate 9972  
shall be pledged and contributed to a convention facilities 9973  
authority established by the board of county commissioners under 9974  
Chapter 351. of the Revised Code on or before May 15, 2002, and 9975  
be used to pay costs of constructing, expanding, maintaining, 9976  
operating, or promoting a convention center in the county, 9977

including paying bonds, or notes issued in anticipation of 9978  
bonds, as provided by that chapter; 9979

(iii) That the increase in rate shall not be subject to 9980  
diminution by initiative or referendum or by law while any 9981  
bonds, or notes in anticipation of bonds, issued by the 9982  
authority under Chapter 351. of the Revised Code to which the 9983  
revenue is pledged, remain outstanding in accordance with their 9984  
terms, unless provision is made by law, by the board of county 9985  
commissioners, or by the legislative authority, for an adequate 9986  
substitute therefor that is satisfactory to the trustee if a 9987  
trust agreement secures the bonds. 9988

(b) The legislative authority of a municipal corporation 9989  
that, pursuant to division (B) (2) (a) of this section, has 9990  
amended its ordinance or resolution to increase the rate of the 9991  
tax authorized by division (B) (1) of this section may further 9992  
amend the ordinance or resolution to provide that the revenue 9993  
referred to in division (B) (2) (a) (ii) of this section shall be 9994  
pledged and contributed both to a convention facilities 9995  
authority to pay the costs of constructing, expanding, 9996  
maintaining, or operating one or more convention centers in the 9997  
county, including paying bonds, or notes issued in anticipation 9998  
of bonds, as provided in Chapter 351. of the Revised Code, and 9999  
to a convention and visitors' bureau to pay the costs of 10000  
promoting one or more convention centers in the county. 10001

As used in division (B) (2) of this section, "cost" has the 10002  
same meaning as in section 351.01 of the Revised Code, and 10003  
"convention center" has the same meaning as in section 307.695 10004  
of the Revised Code. 10005

(3) The legislative authority of an eligible municipal 10006  
corporation may amend, on or before December 31, 2017, that 10007

municipal corporation's ordinance or resolution that levies an 10008  
excise tax on transactions by which lodging by a hotel is or is 10009  
to be furnished to transient guests, to provide for the 10010  
following: 10011

(a) That the rate of the tax shall be increased by not 10012  
more than an additional three per cent on each transaction; 10013

(b) That all of the revenue from the increase in rate 10014  
shall be used by the municipal corporation for economic 10015  
development and tourism-related purposes. 10016

As used in division (B) (3) of this section, "eligible 10017  
municipal corporation" means a municipal corporation that, on 10018  
the effective date of the amendment of this section by H.B. 49 10019  
of the 132nd general assembly, September 29, 2017, levied a tax 10020  
under division (B) (1) of this section at a rate of three per 10021  
cent and that is located in a county that, on that date, levied 10022  
a tax under division (A) of this section at a rate of three per 10023  
cent and that has, according to the most recent federal 10024  
decennial census, a population exceeding three hundred thousand 10025  
but not greater than three hundred fifty thousand. 10026

(C) For the purposes described in section 307.695 of the 10027  
Revised Code and to cover the costs of administering the tax, a 10028  
board of county commissioners of a county where a tax imposed 10029  
under division (A) (1) of this section is in effect may, by 10030  
resolution adopted within ninety days after July 15, 1985, by a 10031  
majority of the members of the board, levy an additional excise 10032  
tax not to exceed three per cent on transactions by which 10033  
lodging by a hotel is or is to be furnished to transient guests. 10034  
The tax authorized by this division shall be in addition to any 10035  
tax that is levied pursuant to division (A) of this section, but 10036  
it shall not apply to transactions subject to a tax levied by a 10037

municipal corporation or township pursuant to the authorization 10038  
granted by division (A) of section 5739.08 of the Revised Code. 10039  
The board shall establish all regulations necessary to provide 10040  
for the administration and allocation of the tax. The 10041  
regulations may prescribe the time for payment of the tax, and 10042  
may provide for the imposition of a penalty or interest, or 10043  
both, for late payments, provided that the penalty does not 10044  
exceed ten per cent of the amount of tax due, and the rate at 10045  
which interest accrues does not exceed the rate per annum 10046  
prescribed pursuant to section 5703.47 of the Revised Code. All 10047  
revenues arising from the tax shall be expended in accordance 10048  
with section 307.695 of the Revised Code. The board of county 10049  
commissioners of an eligible county as defined in section 10050  
307.695 of the Revised Code may, by resolution adopted by a 10051  
majority of the members of the board, amend the resolution 10052  
levying a tax under this division to provide that the revenue 10053  
from the tax shall be used by the board as described in division 10054  
(H) of section 307.695 of the Revised Code. A tax imposed under 10055  
this division shall remain in effect at the rate at which it is 10056  
imposed for the duration of the period during which any 10057  
agreement entered into by the board under section 307.695 of the 10058  
Revised Code is in effect, the duration of the period during 10059  
which any securities issued by the board under division (I) of 10060  
section 307.695 of the Revised Code are outstanding, or the 10061  
duration of the period during which the board owns a project as 10062  
defined in section 307.695 of the Revised Code, whichever 10063  
duration is longest. 10064

(D) For the purpose of providing contributions under 10065  
division (B)(1) of section 307.671 of the Revised Code to enable 10066  
the acquisition, construction, and equipping of a port authority 10067  
educational and cultural facility in the county and, to the 10068



extent provided for in the cooperative agreement authorized by 10069  
that section, for the purpose of paying debt service charges on 10070  
bonds, or notes in anticipation of bonds, described in division 10071  
(B) (1) (b) of that section, a board of county commissioners, by 10072  
resolution adopted within ninety days after December 22, 1992, 10073  
by a majority of the members of the board, may levy an 10074  
additional excise tax not to exceed one and one-half per cent on 10075  
transactions by which lodging by a hotel is or is to be 10076  
furnished to transient guests. The excise tax authorized by this 10077  
division shall be in addition to any tax that is levied pursuant 10078  
to divisions (A), (B), and (C) of this section, to any excise 10079  
tax levied pursuant to section 5739.08 of the Revised Code, and 10080  
to any excise tax levied pursuant to section 351.021 of the 10081  
Revised Code. The board of county commissioners shall establish 10082  
all regulations necessary to provide for the administration and 10083  
allocation of the tax that are not inconsistent with this 10084  
section or section 307.671 of the Revised Code. The regulations 10085  
may prescribe the time for payment of the tax, and may provide 10086  
for the imposition of a penalty or interest, or both, for late 10087  
payments, provided that the penalty does not exceed ten per cent 10088  
of the amount of tax due, and the rate at which interest accrues 10089  
does not exceed the rate per annum prescribed pursuant to 10090  
section 5703.47 of the Revised Code. All revenues arising from 10091  
the tax shall be expended in accordance with section 307.671 of 10092  
the Revised Code and division (D) of this section. The levy of a 10093  
tax imposed under this division may not commence prior to the 10094  
first day of the month next following the execution of the 10095  
cooperative agreement authorized by section 307.671 of the 10096  
Revised Code by all parties to that agreement. The tax shall 10097  
remain in effect at the rate at which it is imposed for the 10098  
period of time described in division (C) of section 307.671 of 10099  
the Revised Code for which the revenue from the tax has been 10100

pledged by the county to the corporation pursuant to that 10101  
section, but, to any extent provided for in the cooperative 10102  
agreement, for no lesser period than the period of time required 10103  
for payment of the debt service charges on bonds, or notes in 10104  
anticipation of bonds, described in division (B)(1)(b) of that 10105  
section. 10106

(E) For the purpose of paying the costs of acquiring, 10107  
constructing, equipping, and improving a municipal educational 10108  
and cultural facility, including debt service charges on bonds 10109  
provided for in division (B) of section 307.672 of the Revised 10110  
Code, and for any additional purposes determined by the county 10111  
in the resolution levying the tax or amendments to the 10112  
resolution, including subsequent amendments providing for paying 10113  
costs of acquiring, constructing, renovating, rehabilitating, 10114  
equipping, and improving a port authority educational and 10115  
cultural performing arts facility, as defined in section 307.674 10116  
of the Revised Code, and including debt service charges on bonds 10117  
provided for in division (B) of section 307.674 of the Revised 10118  
Code, the legislative authority of a county, by resolution 10119  
adopted within ninety days after June 30, 1993, by a majority of 10120  
the members of the legislative authority, may levy an additional 10121  
excise tax not to exceed one and one-half per cent on 10122  
transactions by which lodging by a hotel is or is to be 10123  
furnished to transient guests. The excise tax authorized by this 10124  
division shall be in addition to any tax that is levied pursuant 10125  
to divisions (A), (B), (C), and (D) of this section, to any 10126  
excise tax levied pursuant to section 5739.08 of the Revised 10127  
Code, and to any excise tax levied pursuant to section 351.021 10128  
of the Revised Code. The legislative authority of the county 10129  
shall establish all regulations necessary to provide for the 10130  
administration and allocation of the tax. The regulations may 10131

prescribe the time for payment of the tax, and may provide for 10132  
the imposition of a penalty or interest, or both, for late 10133  
payments, provided that the penalty does not exceed ten per cent 10134  
of the amount of tax due, and the rate at which interest accrues 10135  
does not exceed the rate per annum prescribed pursuant to 10136  
section 5703.47 of the Revised Code. All revenues arising from 10137  
the tax shall be expended in accordance with section 307.672 of 10138  
the Revised Code and this division. The levy of a tax imposed 10139  
under this division shall not commence prior to the first day of 10140  
the month next following the execution of the cooperative 10141  
agreement authorized by section 307.672 of the Revised Code by 10142  
all parties to that agreement. The tax shall remain in effect at 10143  
the rate at which it is imposed for the period of time 10144  
determined by the legislative authority of the county. That 10145  
period of time shall not exceed fifteen years, except that the 10146  
legislative authority of a county with a population of less than 10147  
two hundred fifty thousand according to the most recent federal 10148  
decennial census, by resolution adopted by a majority of its 10149  
members before the original tax expires, may extend the duration 10150  
of the tax for an additional period of time. The additional 10151  
period of time by which a legislative authority extends a tax 10152  
levied under this division shall not exceed fifteen years. 10153

(F) The legislative authority of a county that has levied 10154  
a tax under division (E) of this section may, by resolution 10155  
adopted within one hundred eighty days after January 4, 2001, by 10156  
a majority of the members of the legislative authority, amend 10157  
the resolution levying a tax under that division to provide for 10158  
the use of the proceeds of that tax, to the extent that it is no 10159  
longer needed for its original purpose as determined by the 10160  
parties to a cooperative agreement amendment pursuant to 10161  
division (D) of section 307.672 of the Revised Code, to pay 10162

costs of acquiring, constructing, renovating, rehabilitating, 10163  
equipping, and improving a port authority educational and 10164  
cultural performing arts facility, including debt service 10165  
charges on bonds provided for in division (B) of section 307.674 10166  
of the Revised Code, and to pay all obligations under any 10167  
guaranty agreements, reimbursement agreements, or other credit 10168  
enhancement agreements described in division (C) of section 10169  
307.674 of the Revised Code. The resolution may also provide for 10170  
the extension of the tax at the same rate for the longer of the 10171  
period of time determined by the legislative authority of the 10172  
county, but not to exceed an additional twenty-five years, or 10173  
the period of time required to pay all debt service charges on 10174  
bonds provided for in division (B) of section 307.672 of the 10175  
Revised Code and on port authority revenue bonds provided for in 10176  
division (B) of section 307.674 of the Revised Code. All 10177  
revenues arising from the amendment and extension of the tax 10178  
shall be expended in accordance with section 307.674 of the 10179  
Revised Code, this division, and division (E) of this section. 10180

(G) For purposes of a tax levied by a county, township, or 10181  
municipal corporation under this section or section 5739.08 of 10182  
the Revised Code, a board of county commissioners, board of 10183  
township trustees, or the legislative authority of a municipal 10184  
corporation may adopt a resolution or ordinance at any time 10185  
specifying that "hotel," as otherwise defined in section 5739.01 10186  
of the Revised Code, includes the following: 10187

(1) Establishments in which fewer than five rooms are used 10188  
for the accommodation of guests. 10189

(2) Establishments at which rooms are used for the 10190  
accommodation of guests regardless of whether each room is 10191  
accessible through its own keyed entry or several rooms are 10192

accessible through the same keyed entry; and, in determining the 10193  
number of rooms, all rooms are included regardless of the number 10194  
of structures in which the rooms are situated or the number of 10195  
parcels of land on which the structures are located if the 10196  
structures are under the same ownership and the structures are 10197  
not identified in advertisements of the accommodations as 10198  
distinct establishments. For the purposes of division (G)(2) of 10199  
this section, two or more structures are under the same 10200  
ownership if they are owned by the same person, or if they are 10201  
owned by two or more persons the majority of the ownership 10202  
interests of which are owned by the same person. 10203

The resolution or ordinance may apply to a tax imposed 10204  
pursuant to this section prior to the adoption of the resolution 10205  
or ordinance if the resolution or ordinance so states, but the 10206  
tax shall not apply to transactions by which lodging by such an 10207  
establishment is provided to transient guests prior to the 10208  
adoption of the resolution or ordinance. 10209

(H) (1) As used in this division: 10210

(a) "Convention facilities authority" has the same meaning 10211  
as in section 351.01 of the Revised Code. 10212

(b) "Convention center" has the same meaning as in section 10213  
307.695 of the Revised Code. 10214

(2) Notwithstanding any contrary provision of division (D) 10215  
of this section, the legislative authority of a county with a 10216  
population of one million or more according to the most recent 10217  
federal decennial census that has levied a tax under division 10218  
(D) of this section may, by resolution adopted by a majority of 10219  
the members of the legislative authority, provide for the 10220  
extension of such levy and may provide that the proceeds of that 10221

tax, to the extent that they are no longer needed for their 10222  
original purpose as defined by a cooperative agreement entered 10223  
into under section 307.671 of the Revised Code, shall be 10224  
deposited into the county general revenue fund. The resolution 10225  
shall provide for the extension of the tax at a rate not to 10226  
exceed the rate specified in division (D) of this section for a 10227  
period of time determined by the legislative authority of the 10228  
county, but not to exceed an additional forty years. 10229

(3) The legislative authority of a county with a 10230  
population of one million or more that has levied a tax under 10231  
division (A)(1) of this section may, by resolution adopted by a 10232  
majority of the members of the legislative authority, increase 10233  
the rate of the tax levied by such county under division (A)(1) 10234  
of this section to a rate not to exceed five per cent on 10235  
transactions by which lodging by a hotel is or is to be 10236  
furnished to transient guests. Notwithstanding any contrary 10237  
provision of division (A)(1) of this section, the resolution may 10238  
provide that all collections resulting from the rate levied in 10239  
excess of three per cent, after deducting the real and actual 10240  
costs of administering the tax, shall be deposited in the county 10241  
general fund. 10242

(4) The legislative authority of a county with a 10243  
population of one million or more that has levied a tax under 10244  
division (A)(1) of this section may, by resolution adopted on or 10245  
before August 30, 2004, by a majority of the members of the 10246  
legislative authority, provide that all or a portion of the 10247  
proceeds of the tax levied under division (A)(1) of this 10248  
section, after deducting the real and actual costs of 10249  
administering the tax and the amounts required to be returned to 10250  
townships and municipal corporations with respect to the first 10251  
three per cent levied under division (A)(1) of this section, 10252

shall be deposited in the county general fund, provided that 10253  
such proceeds shall be used to satisfy any pledges made in 10254  
connection with an agreement entered into under section 307.695 10255  
of the Revised Code. 10256

(5) No amount collected from a tax levied, extended, or 10257  
required to be deposited in the county general fund under 10258  
division (H) of this section shall be contributed to a 10259  
convention facilities authority, corporation, or other entity 10260  
created after July 1, 2003, for the principal purpose of 10261  
constructing, improving, expanding, equipping, financing, or 10262  
operating a convention center unless the mayor of the municipal 10263  
corporation in which the convention center is to be operated by 10264  
that convention facilities authority, corporation, or other 10265  
entity has consented to the creation of that convention 10266  
facilities authority, corporation, or entity. Notwithstanding 10267  
any contrary provision of section 351.04 of the Revised Code, if 10268  
a tax is levied by a county under division (H) of this section, 10269  
the board of county commissioners of that county may determine 10270  
the manner of selection, the qualifications, the number, and 10271  
terms of office of the members of the board of directors of any 10272  
convention facilities authority, corporation, or other entity 10273  
described in division (H) (5) of this section. 10274

(6) (a) No amount collected from a tax levied, extended, or 10275  
required to be deposited in the county general fund under 10276  
division (H) of this section may be used for any purpose other 10277  
than paying the direct and indirect costs of constructing, 10278  
improving, expanding, equipping, financing, or operating a 10279  
convention center and for the real and actual costs of 10280  
administering the tax, unless, prior to the adoption of the 10281  
resolution of the legislative authority of the county 10282  
authorizing the levy, extension, increase, or deposit, the 10283

county and the mayor of the most populous municipal corporation 10284  
in that county have entered into an agreement as to the use of 10285  
such amounts, provided that such agreement has been approved by 10286  
a majority of the mayors of the other municipal corporations in 10287  
that county. The agreement shall provide that the amounts to be 10288  
used for purposes other than paying the convention center or 10289  
administrative costs described in division (H) (6) (a) of this 10290  
section be used only for the direct and indirect costs of 10291  
capital improvements, including the financing of capital 10292  
improvements. 10293

(b) If the county in which the tax is levied has an 10294  
association of mayors and city managers, the approval of that 10295  
association of an agreement described in division (H) (6) (a) of 10296  
this section shall be considered to be the approval of the 10297  
majority of the mayors of the other municipal corporations for 10298  
purposes of that division. 10299

(7) Each year, the auditor of state shall conduct an audit 10300  
of the uses of any amounts collected from taxes levied, 10301  
extended, or deposited under division (H) of this section and 10302  
shall prepare a report of the auditor of state's findings. The 10303  
auditor of state shall submit the report to the legislative 10304  
authority of the county that has levied, extended, or deposited 10305  
the tax, the speaker of the house of representatives, the 10306  
president of the senate, and the leaders of the minority parties 10307  
of the house of representatives and the senate. 10308

(I) (1) As used in this division: 10309

(a) "Convention facilities authority" has the same meaning 10310  
as in section 351.01 of the Revised Code. 10311

(b) "Convention center" has the same meaning as in section 10312



307.695 of the Revised Code. 10313

(2) Notwithstanding any contrary provision of division (D) 10314  
of this section, the legislative authority of a county with a 10315  
population of one million two hundred thousand or more according 10316  
to the most recent federal decennial census or the most recent 10317  
annual population estimate published or released by the United 10318  
States census bureau at the time the resolution is adopted 10319  
placing the levy on the ballot, that has levied a tax under 10320  
division (D) of this section may, by resolution adopted by a 10321  
majority of the members of the legislative authority, provide 10322  
for the extension of such levy and may provide that the proceeds 10323  
of that tax, to the extent that the proceeds are no longer 10324  
needed for their original purpose as defined by a cooperative 10325  
agreement entered into under section 307.671 of the Revised Code 10326  
and after deducting the real and actual costs of administering 10327  
the tax, shall be used for paying the direct and indirect costs 10328  
of constructing, improving, expanding, equipping, financing, or 10329  
operating a convention center. The resolution shall provide for 10330  
the extension of the tax at a rate not to exceed the rate 10331  
specified in division (D) of this section for a period of time 10332  
determined by the legislative authority of the county, but not 10333  
to exceed an additional forty years. 10334

(3) The legislative authority of a county with a 10335  
population of one million two hundred thousand or more that has 10336  
levied a tax under division (A) (1) of this section may, by 10337  
resolution adopted by a majority of the members of the 10338  
legislative authority, increase the rate of the tax levied by 10339  
such county under division (A) (1) of this section to a rate not 10340  
to exceed five per cent on transactions by which lodging by a 10341  
hotel is or is to be furnished to transient guests. 10342  
Notwithstanding any contrary provision of division (A) (1) of 10343

this section, the resolution shall provide that all collections 10344  
resulting from the rate levied in excess of three per cent, 10345  
after deducting the real and actual costs of administering the 10346  
tax, shall be used for paying the direct and indirect costs of 10347  
constructing, improving, expanding, equipping, financing, or 10348  
operating a convention center. 10349

(4) The legislative authority of a county with a 10350  
population of one million two hundred thousand or more that has 10351  
levied a tax under division (A) (1) of this section may, by 10352  
resolution adopted on or before July 1, 2008, by a majority of 10353  
the members of the legislative authority, provide that all or a 10354  
portion of the proceeds of the tax levied under division (A) (1) 10355  
of this section, after deducting the real and actual costs of 10356  
administering the tax and the amounts required to be returned to 10357  
townships and municipal corporations with respect to the first 10358  
three per cent levied under division (A) (1) of this section, 10359  
shall be used to satisfy any pledges made in connection with an 10360  
agreement entered into under section 307.695 of the Revised Code 10361  
or shall otherwise be used for paying the direct and indirect 10362  
costs of constructing, improving, expanding, equipping, 10363  
financing, or operating a convention center. 10364

(5) Any amount collected from a tax levied or extended 10365  
under division (I) of this section may be contributed to a 10366  
convention facilities authority created before July 1, 2005, but 10367  
no amount collected from a tax levied or extended under division 10368  
(I) of this section may be contributed to a convention 10369  
facilities authority, corporation, or other entity created after 10370  
July 1, 2005, unless the mayor of the municipal corporation in 10371  
which the convention center is to be operated by that convention 10372  
facilities authority, corporation, or other entity has consented 10373  
to the creation of that convention facilities authority, 10374

corporation, or entity. 10375

(J) (1) Except as provided in division (J) (2) of this 10376  
section, money collected by a county and distributed under this 10377  
section to a convention and visitors' bureau in existence as of 10378  
June 30, 2013, the effective date of H.B. 59 of the 130th 10379  
general assembly, except for any such money pledged, as of that 10380  
effective date, to the payment of debt service charges on bonds, 10381  
notes, securities, or lease agreements, shall be used solely for 10382  
tourism sales, marketing and promotion, and their associated 10383  
costs, including, but not limited to, operational and 10384  
administrative costs of the bureau, sales and marketing, and 10385  
maintenance of the physical bureau structure. 10386

(2) A convention and visitors' bureau that has entered 10387  
into an agreement under section 307.678 of the Revised Code may 10388  
use revenue it receives from a tax levied under division (A) (1) 10389  
of this section as described in division (E) of section 307.678 10390  
of the Revised Code. 10391

(K) The board of county commissioners of a county with a 10392  
population between one hundred three thousand and one hundred 10393  
seven thousand according to the most recent federal decennial 10394  
census, by resolution adopted by a majority of the members of 10395  
the board within six months after September 15, 2014, the 10396  
effective date of H.B. 483 of the 130th general assembly, may 10397  
levy a tax not to exceed three per cent on transactions by which 10398  
a hotel is or is to be furnished to transient guests. The 10399  
purpose of the tax shall be to pay the costs of expanding, 10400  
maintaining, or operating a soldiers' memorial and the costs of 10401  
administering the tax. All revenue arising from the tax shall be 10402  
credited to one or more special funds in the county treasury and 10403  
shall be spent solely for the purposes of paying those costs. 10404

The board of county commissioners shall adopt all rules 10405  
necessary to provide for the administration of the tax subject 10406  
to the same limitations on imposing penalty or interest under 10407  
division (A) (1) of this section. 10408

As used in this division "soldiers' memorial" means a 10409  
memorial constructed and funded under Chapter 345. of the 10410  
Revised Code. 10411

(L) A board of county commissioners of an eligible county, 10412  
by resolution adopted by a majority of the members of the board, 10413  
may levy an excise tax at the rate of up to three per cent on 10414  
transactions by which lodging by a hotel is or is to be 10415  
furnished to transient guests for the purpose of paying the 10416  
costs of permanent improvements at sites at which one or more 10417  
agricultural societies conduct fairs or exhibits, paying the 10418  
costs of maintaining or operating such permanent improvements, 10419  
and paying the costs of administering the tax. A resolution 10420  
adopted under this division shall direct the board of elections 10421  
to submit the question of the proposed lodging tax to the 10422  
electors of the county at a general election or a special 10423  
election held on a day on which a primary election may be held 10424  
~~on the date~~, as specified by the board in the resolution, 10425  
provided that the election occurs not less than ninety days 10426  
after a certified copy of the resolution is transmitted to the 10427  
board of elections. A resolution submitted to the electors under 10428  
this division shall not go into effect unless it is approved by 10429  
a majority of those voting upon it. The resolution takes effect 10430  
on the date the board of county commissioners receives 10431  
notification from the board of elections of an affirmative vote. 10432

The tax shall remain in effect for the period specified in 10433  
the resolution, not to exceed five years. All revenue arising 10434

from the tax shall be credited to one or more special funds in 10435  
the county treasury and shall be spent solely for the purposes 10436  
of paying the costs of such permanent improvements and 10437  
maintaining or operating the improvements. Revenue allocated for 10438  
the use of a county agricultural society may be credited to the 10439  
county agricultural society fund created in section 1711.16 of 10440  
the Revised Code upon appropriation by the board. If revenue is 10441  
credited to that fund, it shall be expended only as provided in 10442  
that section. 10443

The board of county commissioners shall adopt all rules 10444  
necessary to provide for the administration of the tax. The 10445  
rules may prescribe the time for payment of the tax, and may 10446  
provide for the imposition or penalty or interest, or both, for 10447  
late payments, provided that the penalty does not exceed ten per 10448  
cent of the amount of tax due, and the rate at which interest 10449  
accrues does not exceed the rate per annum prescribed in section 10450  
5703.47 of the Revised Code. 10451

As used in this division, "eligible county" means a county 10452  
in which a county agricultural society or independent 10453  
agricultural society is organized under section 1711.01 or 10454  
1711.02 of the Revised Code, provided the agricultural society 10455  
owns a facility or site in the county at which an annual harness 10456  
horse race is conducted where one-day attendance equals at least 10457  
forty thousand attendees. 10458

(M) As used in this division, "eligible county" means a 10459  
county in which a tax is levied under division (A) of this 10460  
section at a rate of three per cent and whose territory includes 10461  
a part of Lake Erie the shoreline of which represents at least 10462  
fifty per cent of the linear length of the county's border with 10463  
other counties of this state. 10464

The board of county commissioners of an eligible county 10465  
that has entered into an agreement with a port authority in the 10466  
county under section 4582.56 of the Revised Code may levy an 10467  
additional lodging tax on transactions by which lodging by a 10468  
hotel is or is to be furnished to transient guests for the 10469  
purpose of financing lakeshore improvement projects constructed 10470  
or financed by the port authority under that section. The 10471  
resolution levying the tax shall specify the purpose of the tax, 10472  
the rate of the tax, which shall not exceed two per cent, and 10473  
the number of years the tax will be levied or that it will be 10474  
levied for a continuing period of time. The tax shall be 10475  
administered pursuant to the regulations adopted by the board 10476  
under division (A) of this section, except that all the proceeds 10477  
of the tax levied under this division shall be pledged to the 10478  
payment of the costs, including debt charges, of lakeshore 10479  
improvements undertaken by a port authority pursuant to the 10480  
agreement under section 4582.56 of the Revised Code. No revenue 10481  
from the tax may be used to pay the current expenses of the port 10482  
authority. 10483

A resolution levying a tax under this division is subject 10484  
to referendum under sections 305.31 to 305.41 and 305.99 of the 10485  
Revised Code. 10486

(N) (1) (a) Notwithstanding division (A) of this section, 10487  
the board of county commissioners, board of township trustees, 10488  
or legislative authority of any county, township, or municipal 10489  
corporation that levies a lodging tax on September 29, 2017, and 10490  
in which any part of a tourism development district is located 10491  
on or after that date shall amend the ordinance or resolution 10492  
levying the tax to require either of the following: 10493

(i) In the case of a tax levied by a county, that all 10494

tourism development district lodging tax proceeds from that tax 10495  
be used exclusively to foster and develop tourism in the tourism 10496  
development district; 10497

(ii) In the case of a tax levied by a township or 10498  
municipal corporation, that all tourism development district 10499  
lodging tax proceeds from that tax be used exclusively to foster 10500  
and develop tourism in the tourism development district. 10501

(b) Notwithstanding division (A) of this section, any 10502  
ordinance or resolution levying a lodging tax adopted on or 10503  
after September 29, 2017, by a county, township, or municipal 10504  
corporation in which any part of a tourism development district 10505  
is located on or after that date shall require that all tourism 10506  
development district lodging tax proceeds from that tax be used 10507  
exclusively to foster and develop tourism in the tourism 10508  
development district. 10509

(c) A county shall not use any of the proceeds described 10510  
in division (N) (1) (a) (i) or (N) (1) (b) of this section unless the 10511  
convention and visitors' bureau operating within the county 10512  
approves the manner in which such proceeds are used to foster 10513  
and develop tourism in the tourism development district. Upon 10514  
obtaining such approval, the county may pay such proceeds to the 10515  
bureau to use for the agreed-upon purpose. 10516

A municipal corporation or township shall not use any of 10517  
the proceeds described in division (N) (1) (a) (ii) or (N) (1) (b) of 10518  
this section unless the convention and visitors' bureau 10519  
operating within the municipal corporation or township approves 10520  
the manner in which such proceeds are used to foster and develop 10521  
tourism in the tourism development district. Upon obtaining such 10522  
approval, the municipal corporation or township may pay such 10523  
proceeds to the bureau to use for the agreed-upon purpose. 10524

(2) (a) Notwithstanding division (A) of this section, the board of county commissioners of an eligible county that levies a lodging tax on March 23, 2018, may amend the resolution levying that tax to require that all or a portion of the proceeds of that tax otherwise required to be spent solely to make contributions to the convention and visitors' bureau operating within the county shall be used to foster and develop tourism in a tourism development district.

(b) Notwithstanding division (A) of this section, the board of county commissioners of an eligible county that adopts a resolution levying a lodging tax on or after March 23, 2018, may require that all or a portion of the proceeds of that tax otherwise required to be spent solely to make contributions to the convention and visitors' bureau operating within the county pursuant to division (A) of this section shall be used to foster and develop tourism in a tourism development district.

(c) A county shall not use any of the proceeds in the manner described in division (N) (2) (a) or (b) of this section unless the convention and visitors' bureau operating within the county approves the manner in which such proceeds are used to foster and develop tourism in the tourism development district. Upon obtaining such approval, the county may pay such proceeds to the bureau to use for the agreed upon purpose.

(3) As used in division (N) of this section:

(a) "Tourism development district" means a district designated by a municipal corporation under section 715.014 of the Revised Code or by a township under section 503.56 of the Revised Code.

(b) "Lodging tax" means a tax levied pursuant to this



section or section 5739.08 of the Revised Code. 10554

(c) "Tourism development district lodging tax proceeds" 10555  
means all proceeds of a lodging tax derived from transactions by 10556  
which lodging by a hotel located in a tourism development 10557  
district is or is to be provided to transient guests. 10558

(d) "Eligible county" has the same meaning as in section 10559  
307.678 of the Revised Code. 10560

**Sec. 5743.021.** (A) As used in this section, "qualifying 10561  
regional arts and cultural district" means a regional arts and 10562  
cultural district created under section 3381.04 of the Revised 10563  
Code in a county having a population of one million two hundred 10564  
thousand or more according to the 2000 federal decennial census. 10565

(B) For one or more of the purposes for which a tax may be 10566  
levied under section 3381.16 of the Revised Code and for the 10567  
purposes of paying the expenses of administering the tax and the 10568  
expenses charged by a board of elections to hold an election on 10569  
a question submitted under this section, the board of county 10570  
commissioners of a county that has within its territorial 10571  
boundaries a qualifying regional arts and cultural district may 10572  
levy a tax on the sale of cigarettes sold for resale at retail 10573  
in the county composing the district. The rate of the tax, when 10574  
added to the rate of any other tax concurrently levied by the 10575  
board under this section, shall not exceed fifteen mills per 10576  
cigarette, and shall be computed on each cigarette sold. Only 10577  
one sale of the same article shall be used in computing the 10578  
amount of tax due. The tax may be levied for any number of years 10579  
not exceeding ten years. 10580

The tax shall be levied pursuant to a resolution of the 10581  
board of county commissioners approved by a majority of the 10582

electors in the county voting on the question of levying the 10583  
tax. The resolution shall specify the rate of the tax, the 10584  
number of years the tax will be levied, and the purposes for 10585  
which the tax is levied. The election may be held on the date of 10586  
a general, ~~primary,~~ election or a special election held on a day  
on which a primary election may be held, occurring not sooner 10587  
than ninety days after the date the board certifies its 10588  
resolution to the board of elections. If approved by the 10589  
electors, the tax shall take effect on the first day of the 10590  
month specified in the resolution but not sooner than the first 10591  
day of the month that is at least sixty days after the 10592  
certification of the election results by the board of elections. 10593  
A copy of the resolution levying the tax shall be certified to 10594  
the tax commissioner at least sixty days prior to the date on 10595  
which the tax is to become effective. 10596  
10597

(C) The form of the ballot in an election held under this 10598  
section shall be as follows, or in any other form acceptable to 10599  
the secretary of state: 10600

"For the purpose of ..... (insert the purpose or 10601  
purposes of the tax), shall an excise tax be levied 10602  
throughout ..... County for the benefit of the ..... 10603  
(name of the qualifying regional arts and cultural district) on 10604  
the sale of cigarettes at wholesale at the rate of .... mills 10605  
per cigarette for ..... years? 10606

For the tax
Against the tax

" 10607  
10608  
10609  
10610

(D) All money arising from taxes levied on behalf of each 10611

district under this section and section 5743.321 of the Revised Code shall be credited as follows:

(1) To the tax refund fund created by section 5703.052 of the Revised Code, amounts equal to the refunds from each tax levied under this section certified by the tax commissioner pursuant to section 5743.05 of the Revised Code;

(2) Following the crediting of amounts pursuant to division (D)(1) of this section:

(a) To the permissive tax distribution fund created under section 4301.423 of the Revised Code, an amount equal to ninety-eight per cent of the remainder collected;

(b) To the local excise tax administrative fund, which is hereby created in the state treasury, an amount equal to two per cent of such remainder, for use by the tax commissioner in defraying costs incurred in administering the tax.

On or before the tenth day of each month, the tax commissioner shall distribute the amount credited to the permissive tax distribution fund during the preceding month by providing for payment of the appropriate amount to the county treasurer of the county in which the tax is levied.

**Sec. 5743.024.** (A) For the purposes of section 307.696 of the Revised Code, to pay the expenses of administering the tax, and to pay any or all of the charge the board of elections makes against the county to hold the election on the question of levying the tax, or for such purposes and to provide revenues to the county for permanent improvements, the board of county commissioners may levy a tax on sales of cigarettes sold for resale at retail in the county. The tax shall not exceed two and twenty-five hundredths of a mill per cigarette, and shall be

computed on each cigarette sold. The tax may be levied for any 10641  
number of years not exceeding twenty. Only one sale of the same 10642  
article shall be used in computing the amount of tax due. 10643

The tax shall be levied pursuant to a resolution of the 10644  
county commissioners approved by a majority of the electors in 10645  
the county voting on the question of levying the tax at a 10646  
general election or a special election held on a day on which a 10647  
primary election may be held. The resolution shall specify the 10648  
rate of the tax, the number of years the tax will be levied, and 10649  
the purposes for which the tax is levied. Such election may be 10650  
~~held on the date of a general or special election held not~~ 10651  
sooner than ninety days after the date the board certifies its 10652  
resolution to the board of elections. If approved by the 10653  
electors, the tax shall take effect on the first day of the 10654  
month specified in the resolution but not sooner than the first 10655  
day of the month that is at least sixty days after the 10656  
certification of the election results by the board of elections. 10657  
A copy of the resolution levying the tax shall be certified to 10658  
the tax commissioner at least sixty days prior to the date on 10659  
which the tax is to become effective. 10660

A resolution under this section may be joined on the 10661  
ballot as a single question with a resolution adopted under 10662  
section 307.697 or 4301.421 of the Revised Code to levy a tax 10663  
for the same purposes and for the purpose of paying the expenses 10664  
of administering the tax. The form of the ballot in an election 10665  
held pursuant to this section shall be as prescribed in section 10666  
307.697 of the Revised Code. 10667

(B) All money arising from each county's taxes levied 10668  
under this section and section 5743.323 of the Revised Code 10669  
shall be credited as follows: 10670

(1) To the tax refund fund created by section 5703.052 of the Revised Code, amounts equal to the refunds from each tax levied under this section certified by the tax commissioner pursuant to section 5743.05 of the Revised Code;

(2) Following the crediting of amounts pursuant to division (B)(1) of this section:

(a) To the permissive tax distribution fund created by division (B)(1) of section 4301.423 of the Revised Code, an amount equal to ninety-eight per cent of the remainder collected;

(b) To the local excise tax administrative fund, which is hereby created in the state treasury, an amount equal to two per cent of such remainder, for use by the tax commissioner in defraying costs incurred in administering the tax.

On or before the tenth day of each month, the tax commissioner shall distribute the amount credited to the permissive tax distribution fund during the preceding month by providing for payment of the appropriate amount to the county treasurer of each county levying the tax.

(C) The board of county commissioners of a county in which a tax is imposed under this section on the effective date of the amendment of this section by H.B. 59 of the 130th general assembly, September 29, 2013, may levy a tax for the purpose of section 307.673 of the Revised Code regardless of whether or not the cooperative agreement authorized under that section has been entered into prior to the day the resolution adopted under division (C)(1) or (2) of this section is adopted, for the purpose of reimbursing a county for costs incurred in the construction of a sports facility pursuant to an agreement

entered into by the county under section 307.696 of the Revised Code, or for the purpose of paying the costs of capital repairs of and improvements to a sports facility. The tax shall be levied and approved in one of the manners prescribed by division (C) (1) or (2) of this section.

(1) The tax may be levied pursuant to a resolution adopted by a majority of the members of the board of county commissioners not later than forty-five days after July 19, 1995. A board of county commissioners approving a tax under division (C) (1) of this section may approve a tax under division (D) (1) of section 307.697 or division (B) (1) of section 4301.421 of the Revised Code at the same time. Subject to the resolution being submitted to a referendum under sections 305.31 to 305.41 of the Revised Code, the resolution shall take effect immediately, but the tax levied pursuant to the resolution shall not be levied prior to the day following the last day that any tax previously levied pursuant to this division may be levied.

(2) The tax may be levied pursuant to a resolution adopted by a majority of the members of the board of county commissioners not later than September 1, 2015, and approved by a majority of the electors of the county voting on the question of levying the tax at a general election or a special election held on a day on which a primary election may be held. The board of county commissioners shall certify a copy of the resolution to the board of elections immediately upon adopting a resolution under division (C) (2) of this section. The election may be held ~~on the date of a general or special election held~~ not sooner than ninety days after the date the board certifies its resolution to the board of elections. The form of the ballot shall be as prescribed by division (C) of section 307.697 of the Revised Code, except that the phrase "paying not more than one-

half of the costs of providing a sports facility together with 10731  
related redevelopment and economic development projects" shall 10732  
be replaced by the phrase "paying the costs of constructing, 10733  
renovating, improving, or repairing a sports facility and 10734  
reimbursing a county for costs incurred by the county in the 10735  
construction of a sports facility," and the phrase ", 10736  
beginning ..... (here insert the earliest date the tax 10737  
would take effect)" shall be appended after "years." A board of 10738  
county commissioners submitting the question of a tax under 10739  
division (C) (2) of this section may submit the question of a tax 10740  
under division (D) (2) of section 307.697 or division (B) (2) of 10741  
section 4301.421 of the Revised Code as a single question, and 10742  
the form of the ballot shall include each of the proposed taxes. 10743

If approved by a majority of electors voting on the 10744  
question, the tax shall take effect on the day specified on the 10745  
ballot, which shall not be earlier than the day following the 10746  
last day that any tax previously levied pursuant to this 10747  
division may be levied. 10748

The rate of a tax levied pursuant to division (C) (1) or 10749  
(2) of this section shall not exceed the rate specified in 10750  
division (A) of this section. A tax levied pursuant to division 10751  
(C) (1) or (2) of this section may be levied for any number of 10752  
years not exceeding twenty. 10753

A board of county commissioners adopting a resolution 10754  
under this division shall certify a copy of the resolution to 10755  
the tax commissioner immediately upon adoption of the 10756  
resolution. 10757

(D) No tax shall be levied under division (A) of this 10758  
section on or after September 23, 2008. This division does not 10759  
apply to a tax levied under division (C) of this section, and 10760

does not prevent the collection of any tax levied under this 10761  
section before September 23, 2008, so long as that tax remains 10762  
effective. 10763

**Sec. 5743.026.** For the purposes of section 351.26 of the 10764  
Revised Code, to pay the expenses of administering the tax, and 10765  
to pay any or all of the charge the board of elections makes 10766  
against the county to hold the election on the question of 10767  
levying the tax, the board of county commissioners, in the 10768  
manner prescribed by division (A) of section 351.26 of the 10769  
Revised Code, may levy a tax on sales of cigarettes sold for 10770  
resale at retail in the county. The rate of the tax shall not 10771  
exceed two and twenty-five hundredths mills per cigarette, and 10772  
shall be computed on each cigarette sold. The tax may be levied 10773  
for any number of years not to exceed twenty. Only one sale of 10774  
the same article shall be used in computing the amount of tax 10775  
due. 10776

The tax shall be levied pursuant to a resolution of the 10777  
board of county commissioners adopted as prescribed by division 10778  
(A) of section 351.26 of the Revised Code and approved by a 10779  
majority of the electors in the county voting on the question of 10780  
levying the tax at a general election or a special election held 10781  
on a day on which a primary election may be held. The resolution 10782  
shall specify the rate of the tax, the number of years the tax 10783  
will be levied, and the purposes for which the tax is levied. 10784  
Such election may be held ~~on the date of a general or special~~ 10785  
~~election held~~ not sooner than ninety days after the date the 10786  
board certifies its resolution to the board of elections. If 10787  
approved by voters, the tax shall take effect on the first day 10788  
of the month specified in the resolution but not sooner than the 10789  
first day of the month that is at least sixty days after the 10790  
certification of the election results by the board of elections. 10791



A copy of the resolution levying the tax shall be certified to 10792  
the tax commissioner at least sixty days prior to the date on 10793  
which the tax is to become effective. 10794

A resolution under this section may be joined on the 10795  
ballot as a single question with a resolution adopted under 10796  
section 4301.424 of the Revised Code to levy a tax for the same 10797  
purposes and for the purpose of paying the expenses of 10798  
administering the tax. The form of the ballot in an election 10799  
held pursuant to this section shall be as prescribed in section 10800  
351.26 of the Revised Code. 10801

The treasurer of state shall credit all moneys arising 10802  
from each tax levied under this section and section 5743.324 of 10803  
the Revised Code in the same manner prescribed by section 10804  
5743.024 of the Revised Code for the crediting of money arising 10805  
from taxes levied under that section, except that the tax 10806  
commissioner shall distribute the amount credited to the 10807  
permissive tax distribution fund by providing for payment of the 10808  
appropriate amount to the county treasurer of the county in 10809  
which the tax is levied, who shall credit the payment to the 10810  
fund or account designated by the board of directors of the 10811  
convention facilities authority levying the tax. 10812

**Sec. 5748.02.** (A) The board of education of any school 10813  
district, except a joint vocational school district, may 10814  
declare, by resolution, the necessity of raising annually a 10815  
specified amount of money for school district purposes. The 10816  
resolution shall specify whether the income that is to be 10817  
subject to the tax is taxable income of individuals and estates 10818  
as defined in divisions (E) (1) (a) and (2) of section 5748.01 of 10819  
the Revised Code or taxable income of individuals as defined in 10820  
division (E) (1) (b) of that section. A copy of the resolution 10821

shall be certified to the tax commissioner no later than one 10822  
hundred days prior to the date of the election at which the 10823  
board intends to propose a levy under this section. Upon receipt 10824  
of the copy of the resolution, the tax commissioner shall 10825  
estimate both of the following: 10826

(1) The property tax rate that would have to be imposed in 10827  
the current year by the district to produce an equivalent amount 10828  
of money; 10829

(2) The income tax rate that would have had to have been 10830  
in effect for the current year to produce an equivalent amount 10831  
of money from a school district income tax. 10832

Within ten days of receiving the copy of the board's 10833  
resolution, the commissioner shall prepare these estimates and 10834  
certify them to the board. Upon receipt of the certification, 10835  
the board may adopt a resolution proposing an income tax under 10836  
division (B) of this section at the estimated rate contained in 10837  
the certification rounded to the nearest one-fourth of one per 10838  
cent. The commissioner's certification applies only to the 10839  
board's proposal to levy an income tax at the election for which 10840  
the board requested the certification. If the board intends to 10841  
submit a proposal to levy an income tax at any other election, 10842  
it shall request another certification for that election in the 10843  
manner prescribed in this division. 10844

(B) (1) Upon the receipt of a certification from the tax 10845  
commissioner under division (A) of this section, a majority of 10846  
the members of a board of education may adopt a resolution 10847  
proposing the levy of an annual tax for school district purposes 10848  
on school district income. The proposed levy may be for a 10849  
continuing period of time or for a specified number of years. 10850  
The resolution shall set forth the purpose for which the tax is 10851

to be imposed, the rate of the tax, which shall be the rate set 10852  
forth in the commissioner's certification rounded to the nearest 10853  
one-fourth of one per cent, the number of years the tax will be 10854  
levied or that it will be levied for a continuing period of 10855  
time, the date on which the tax shall take effect, which shall 10856  
be the first day of January of any year following the year in 10857  
which the question is submitted, and the date of the election at 10858  
which the proposal shall be submitted to the electors of the 10859  
district, which shall be on the date of a ~~primary, general,~~ 10860  
election or a special election held on a day on which a primary 10861  
~~election the date of which is consistent with section 3501.01 of~~ 10862  
~~the Revised Code may be held.~~ The resolution shall specify 10863  
whether the income that is to be subject to the tax is taxable 10864  
income of individuals and estates as defined in divisions (E) (1) 10865  
(a) and (2) of section 5748.01 of the Revised Code or taxable 10866  
income of individuals as defined in division (E) (1) (b) of that 10867  
section. The specification shall be the same as the 10868  
specification in the resolution adopted and certified under 10869  
division (A) of this section. 10870

If the tax is to be levied for current expenses and 10871  
permanent improvements, the resolution shall apportion the 10872  
annual rate of the tax. The apportionment may be the same or 10873  
different for each year the tax is levied, but the respective 10874  
portions of the rate actually levied each year for current 10875  
expenses and for permanent improvements shall be limited by the 10876  
apportionment. 10877

If the board of education currently imposes an income tax 10878  
pursuant to this chapter that is due to expire and a question is 10879  
submitted under this section for a proposed income tax to take 10880  
effect upon the expiration of the existing tax, the board may 10881  
specify in the resolution that the proposed tax renews the 10882

expiring tax. Two or more expiring income taxes may be renewed 10883  
under this paragraph if the taxes are due to expire on the same 10884  
date. If the tax rate being proposed is no higher than the total 10885  
tax rate imposed by the expiring tax or taxes, the resolution 10886  
may state that the proposed tax is not an additional income tax. 10887

(2) A board of education adopting a resolution under 10888  
division (B)(1) of this section proposing a school district 10889  
income tax for a continuing period of time and limited to the 10890  
purpose of current expenses may propose in that resolution to 10891  
reduce the rate or rates of one or more of the school district's 10892  
property taxes levied for a continuing period of time in excess 10893  
of the ten-mill limitation for the purpose of current expenses. 10894  
The reduction in the rate of a property tax may be any amount, 10895  
expressed in mills per one dollar in valuation, not exceeding 10896  
the rate at which the tax is authorized to be levied. The 10897  
reduction in the rate of a tax shall first take effect for the 10898  
tax year that includes the day on which the school district 10899  
income tax first takes effect, and shall continue for each tax 10900  
year that both the school district income tax and the property 10901  
tax levy are in effect. 10902

In addition to the matters required to be set forth in the 10903  
resolution under division (B)(1) of this section, a resolution 10904  
containing a proposal to reduce the rate of one or more property 10905  
taxes shall state for each such tax the maximum rate at which it 10906  
currently may be levied and the maximum rate at which the tax 10907  
could be levied after the proposed reduction, expressed in mills 10908  
per one dollar in valuation, and that the tax is levied for a 10909  
continuing period of time. 10910

If a board of education proposes to reduce the rate of one 10911  
or more property taxes under division (B)(2) of this section, 10912

the board, when it makes the certification required under 10913  
division (A) of this section, shall designate the specific levy 10914  
or levies to be reduced, the maximum rate at which each levy 10915  
currently is authorized to be levied, and the rate by which each 10916  
levy is proposed to be reduced. The tax commissioner, when 10917  
making the certification to the board under division (A) of this 10918  
section, also shall certify the reduction in the total effective 10919  
tax rate for current expenses for each class of property that 10920  
would have resulted if the proposed reduction in the rate or 10921  
rates had been in effect the previous tax year. As used in this 10922  
paragraph, "effective tax rate" has the same meaning as in 10923  
section 323.08 of the Revised Code. 10924

(C) A resolution adopted under division (B) of this 10925  
section shall go into immediate effect upon its passage, and no 10926  
publication of the resolution shall be necessary other than that 10927  
provided for in the notice of election. Immediately after its 10928  
adoption and at least ninety days prior to the election at which 10929  
the question will appear on the ballot, a copy of the resolution 10930  
shall be certified to the board of elections of the proper 10931  
county, which shall submit the proposal to the electors on the 10932  
date specified in the resolution. The form of the ballot shall 10933  
be as provided in section 5748.03 of the Revised Code. 10934  
Publication of notice of the election shall be made in a 10935  
newspaper of general circulation in the county once a week for 10936  
two consecutive weeks, or as provided in section 7.16 of the 10937  
Revised Code, prior to the election. If the board of elections 10938  
operates and maintains a web site, the board of elections shall 10939  
post notice of the election on its web site for thirty days 10940  
prior to the election. The notice shall contain the time and 10941  
place of the election and the question to be submitted to the 10942  
electors. The question covered by the resolution shall be 10943

submitted as a separate proposition, but may be printed on the 10944  
same ballot with any other proposition submitted at the same 10945  
election, other than the election of officers. 10946

~~(D) No board of education shall submit the question of a 10947  
tax on school district income to the electors of the district 10948  
more than twice in any calendar year. If a board submits the 10949  
question twice in any calendar year, one of the elections on the 10950  
question shall be held on the date of the general election. 10951~~

~~(E)~~(1) No board of education may submit to the electors of 10952  
the district the question of a tax on school district income on 10953  
the taxable income of individuals as defined in division (E) (1) 10954  
(b) of section 5748.01 of the Revised Code if that tax would be 10955  
in addition to an existing tax on the taxable income of 10956  
individuals and estates as defined in divisions (E) (1) (a) and 10957  
(2) of that section. 10958

(2) No board of education may submit to the electors of 10959  
the district the question of a tax on school district income on 10960  
the taxable income of individuals and estates as defined in 10961  
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 10962  
Code if that tax would be in addition to an existing tax on the 10963  
taxable income of individuals as defined in division (E) (1) (b) 10964  
of that section. 10965

**Sec. 5748.021.** A board of education that levies a tax 10966  
under section 5748.02 of the Revised Code on the school district 10967  
income of individuals and estates as defined in divisions (G) 10968  
and (E) (1) (a) and (2) of section 5748.01 of the Revised Code may 10969  
declare, at any time, by a resolution adopted by a majority of 10970  
its members, the necessity of raising annually a specified 10971  
amount of money for school district purposes by replacing the 10972  
existing tax with a tax on the school district income of 10973

individuals as defined in divisions (G) (1) and (E) (1) (b) of 10974  
section 5748.01 of the Revised Code. The specified amount of 10975  
money to be raised annually may be the same as, or more or less 10976  
than, the amount of money raised annually by the existing tax. 10977

The board shall certify a copy of the resolution to the 10978  
tax commissioner not later than the eighty-fifth day before the 10979  
date of the election at which the board intends to propose the 10980  
replacement to the electors of the school district. Not later 10981  
than the tenth day after receiving the resolution, the tax 10982  
commissioner shall estimate the tax rate that would be required 10983  
in the school district annually to raise the amount of money 10984  
specified in the resolution. The tax commissioner shall certify 10985  
the estimate to the board. 10986

Upon receipt of the tax commissioner's estimate, the board 10987  
may propose, by a resolution adopted by a majority of its 10988  
members, to replace the existing tax on the school district 10989  
income of individuals and estates as defined in divisions (G) 10990  
and (E) (1) (a) and (2) of section 5748.01 of the Revised Code 10991  
with the levy of an annual tax on the school district income of 10992  
individuals as defined in divisions (G) (1) and (E) (1) (b) of 10993  
section 5748.01 of the Revised Code. In the resolution, the 10994  
board shall specify the rate of the replacement tax, whether the 10995  
replacement tax is to be levied for a specified number of years 10996  
or for a continuing time, the specific school district purposes 10997  
for which the replacement tax is to be levied, the date on which 10998  
the replacement tax will begin to be levied, the date of the 10999  
election at which the question of the replacement is to be 11000  
submitted to the electors of the school district, that the 11001  
existing tax will cease to be levied and the replacement tax 11002  
will begin to be levied if the replacement is approved by a 11003  
majority of the electors voting on the replacement, and that if 11004

the replacement is not approved by a majority of the electors 11005  
voting on the replacement the existing tax will remain in effect 11006  
under its original authority for the remainder of its previously 11007  
approved term. The resolution goes into immediate effect upon 11008  
its adoption. Publication of the resolution is not necessary, 11009  
and the information that will be provided in the notice of 11010  
election is sufficient notice. At least seventy-five days before 11011  
the date of the election at which the question of the 11012  
replacement will be submitted to the electors of the school 11013  
district, the board shall certify a copy of the resolution to 11014  
the board of elections. 11015

The replacement tax shall have the same specific school 11016  
district purposes as the existing tax, and its rate shall be the 11017  
same as the tax commissioner's estimate rounded to the nearest 11018  
one-fourth of one per cent. The replacement tax shall begin to 11019  
be levied on the first day of January of the year following the 11020  
year in which the question of the replacement is submitted to 11021  
and approved by the electors of the school district or on the 11022  
first day of January of a later year, as specified in the 11023  
resolution. The date of the election shall be the date of ~~an~~ 11024  
~~otherwise scheduled primary, a general, election~~ or a special 11025  
election held on a day on which a primary election may be held. 11026

The board of elections shall make arrangements to submit 11027  
the question of the replacement to the electors of the school 11028  
district on the date specified in the resolution. The board of 11029  
elections shall publish notice of the election on the question 11030  
of the replacement in one newspaper of general circulation in 11031  
the school district once a week for four consecutive weeks or as 11032  
provided in section 7.16 of the Revised Code. The notice shall 11033  
set forth the question to be submitted to the electors and the 11034  
time and place of the election thereon. 11035



The question shall be submitted to the electors of the school district as a separate proposition, but may be printed on the same ballot with other propositions that are submitted at the same election, other than the election of officers. The form of the ballot shall be substantially as follows:

"Shall the existing tax of ..... (state the rate) on the school district income of individuals and estates imposed by ..... (state the name of the school district) be replaced by a tax of ..... (state the rate) on the earned income of individuals residing in the school district for ..... (state the number of years the tax is to be in effect or that it will be in effect for a continuing time), beginning ..... (state the date the new tax will take effect), for the purpose of ..... (state the specific school district purposes of the tax)? If the new tax is not approved, the existing tax will remain in effect under its original authority, for the remainder of its previously approved term.

For replacing the existing tax
with the new tax
Against replacing the existing tax
with the new tax

"

The board of elections shall conduct and canvass the election in the same manner as regular elections in the school district for the election of county officers. The board shall certify the results of the election to the board of education and to the tax commissioner. If a majority of the electors voting on the question vote in favor of the replacement, the existing tax shall cease to be levied, and the replacement tax

shall begin to be levied, on the date specified in the ballot 11066  
question. If a majority of the electors voting on the question 11067  
vote against the replacement, the existing tax shall continue to 11068  
be levied under its original authority, for the remainder of its 11069  
previously approved term. 11070

~~A board of education may not submit the question of 11071  
replacing a tax more than twice in a calendar year. If a board 11072  
submits the question more than once, one of the elections at 11073  
which the question is submitted shall be on the date of a 11074  
general election. 11075~~

If a board of education later intends to renew a 11076  
replacement tax levied under this section, it shall repeat the 11077  
procedure outlined in this section to do so, the replacement tax 11078  
then being levied being the "existing tax" and the renewed 11079  
replacement tax being the "replacement tax." 11080

**Sec. 5748.08.** (A) The board of education of a city, local, 11081  
or exempted village school district, at any time by a vote of 11082  
two-thirds of all its members, may declare by resolution that it 11083  
may be necessary for the school district to do all of the 11084  
following: 11085

(1) Raise a specified amount of money for school district 11086  
purposes by levying an annual tax on school district income; 11087

(2) Issue general obligation bonds for permanent 11088  
improvements, stating in the resolution the necessity and 11089  
purpose of the bond issue and the amount, approximate date, 11090  
estimated rate of interest, and maximum number of years over 11091  
which the principal of the bonds may be paid; 11092

(3) Levy a tax outside the ten-mill limitation to pay debt 11093  
charges on the bonds and any anticipatory securities; 11094

(4) Submit the question of the school district income tax and bond issue to the electors of the district at a general election or a special election held on a day on which a primary election may be held.

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

On adoption of the resolution, the board shall certify a copy of it to the tax commissioner and the county auditor no later than one hundred five days prior to the date of the ~~special~~ election at which the board intends to propose the income tax and bond issue. Not later than ten days of receipt of the resolution, the tax commissioner, in the same manner as required by division (A) of section 5748.02 of the Revised Code, shall estimate the rates designated in divisions (A) (1) and (2) of that section and certify them to the board. Not later than ten days of receipt of the resolution, the county auditor shall estimate and certify to the board the average annual property tax rate required throughout the stated maturity of the bonds to pay debt charges on the bonds, in the same manner as under division (C) of section 133.18 of the Revised Code.

(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 proposing for a specified number of years or for a continuing period of time the levy of an annual tax for school district purposes on school district

income and declaring that the amount of taxes that can be raised 11125  
within the ten-mill limitation will be insufficient to provide 11126  
an adequate amount for the present and future requirements of 11127  
the school district; that it is necessary to issue general 11128  
obligation bonds of the school district for specified permanent 11129  
improvements and to levy an additional tax in excess of the ten- 11130  
mill limitation to pay the debt charges on the bonds and any 11131  
anticipatory securities; and that the question of the bonds and 11132  
taxes shall be submitted to the electors of the school district 11133  
at a general election or a special election held on a day on 11134  
which a primary election may be held, which shall not be earlier 11135  
than ninety days after certification of the resolution to the 11136  
board of elections, ~~and the date of which shall be consistent~~ 11137  
~~with section 3501.01 of the Revised Code~~. The resolution shall 11138  
specify all of the following: 11139

(1) The purpose for which the school district income tax 11140  
is to be imposed and the rate of the tax, which shall be the 11141  
rate set forth in the tax commissioner's certification rounded 11142  
to the nearest one-fourth of one per cent; 11143

(2) Whether the income that is to be subject to the tax is 11144  
taxable income of individuals and estates as defined in 11145  
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 11146  
Code or taxable income of individuals as defined in division (E) 11147  
(1) (b) of that section. The specification shall be the same as 11148  
the specification in the resolution adopted and certified under 11149  
division (A) of this section. 11150

(3) The number of years the tax will be levied, or that it 11151  
will be levied for a continuing period of time; 11152

(4) The date on which the tax shall take effect, which 11153  
shall be the first day of January of any year following the year 11154

in which the question is submitted; 11155

(5) The county auditor's estimate of the average annual 11156  
property tax rate required throughout the stated maturity of the 11157  
bonds to pay debt charges on the bonds. 11158

(C) A resolution adopted under division (B) of this 11159  
section shall go into immediate effect upon its passage, and no 11160  
publication of the resolution shall be necessary other than that 11161  
provided for in the notice of election. Immediately after its 11162  
adoption and at least ninety days prior to the election at which 11163  
the question will appear on the ballot, the board of education 11164  
shall certify a copy of the resolution, along with copies of the 11165  
auditor's estimate and its resolution under division (A) of this 11166  
section, to the board of elections of the proper county. The 11167  
board of education shall make the arrangements for the 11168  
submission of the question to the electors of the school 11169  
district, and the election shall be conducted, canvassed, and 11170  
certified in the same manner as regular elections in the 11171  
district for the election of county officers. 11172

The resolution shall be put before the electors as one 11173  
ballot question, with a majority vote indicating approval of the 11174  
school district income tax, the bond issue, and the levy to pay 11175  
debt charges on the bonds and any anticipatory securities. The 11176  
board of elections shall publish the notice of the election in a 11177  
newspaper of general circulation in the school district once a 11178  
week for two consecutive weeks, or as provided in section 7.16 11179  
of the Revised Code, prior to the election. If the board of 11180  
elections operates and maintains a web site, it also shall post 11181  
notice of the election on its web site for thirty days prior to 11182  
the election. The notice of election shall state all of the 11183  
following: 11184

(1) The questions to be submitted to the electors;	11185
(2) The rate of the school district income tax;	11186
(3) The principal amount of the proposed bond issue;	11187
(4) The permanent improvements for which the bonds are to be issued;	11188 11189
(5) The maximum number of years over which the principal of the bonds may be paid;	11190 11191
(6) The estimated additional average annual property tax rate to pay the debt charges on the bonds, as certified by the county auditor;	11192 11193 11194
(7) The time and place of the <del>special</del> election.	11195
(D) The form of the ballot on a question submitted to the electors under this section shall be as follows:	11196 11197
"Shall the ..... school district be authorized to do both of the following:	11198 11199
(1) Impose an annual income tax of ..... (state the proposed rate of tax) on the school district income of individuals and of estates, for ..... (state the number of years the tax would be levied, or that it would be levied for a continuing period of time), beginning ..... (state the date the tax would first take effect), for the purpose of ..... (state the purpose of the tax)?	11200 11201 11202 11203 11204 11205 11206
(2) Issue bonds for the purpose of ..... in the principal amount of \$....., to be repaid annually over a maximum period of ..... years, and levy a property tax outside the ten-mill limitation estimated by the county auditor to average over the bond repayment period ..... mills for each	11207 11208 11209 11210 11211

one dollar of tax valuation, which amounts to ..... (rate 11212  
expressed in cents or dollars and cents, such as "36 cents" or 11213  
"\$1.41") for each \$100 of tax valuation, to pay the annual debt 11214  
charges on the bonds, and to pay debt charges on any notes 11215  
issued in anticipation of those bonds? 11216

FOR THE INCOME TAX AND BOND ISSUE	11217
AGAINST THE INCOME TAX AND BOND ISSUE	11218
	11219

" 11220

(E) If the question submitted to electors proposes a 11221  
school district income tax only on the taxable income of 11222  
individuals as defined in division (E) (1) (b) of section 5748.01 11223  
of the Revised Code, the form of the ballot shall be modified by 11224  
stating that the tax is to be levied on the "earned income of 11225  
individuals residing in the school district" in lieu of the 11226  
"school district income of individuals and of estates." 11227

(F) The board of elections promptly shall certify the 11228  
results of the election to the tax commissioner and the county 11229  
auditor of the county in which the school district is located. 11230  
If a majority of the electors voting on the question vote in 11231  
favor of it, the income tax and the applicable provisions of 11232  
Chapter 5747. of the Revised Code shall take effect on the date 11233  
specified in the resolution, and the board of education may 11234  
proceed with issuance of the bonds and with the levy and 11235  
collection of the property taxes to pay debt charges on the 11236  
bonds, at the additional rate or any lesser rate in excess of 11237  
the ten-mill limitation. Any securities issued by the board of 11238  
education under this section are Chapter 133. securities, as 11239  
that term is defined in section 133.01 of the Revised Code. 11240

(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 following:

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

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

(3) Submit the question of the school district income tax



and property tax to the electors of the district at a general 11270  
election or a special election held on a day on which a primary 11271  
election may be held. 11272

The resolution shall specify whether the income that is to 11273  
be subject to the tax is taxable income of individuals and 11274  
estates as defined in divisions (E) (1) (a) and (2) of section 11275  
5748.01 of the Revised Code or taxable income of individuals as 11276  
defined in division (E) (1) (b) of that section. 11277

On adoption of the resolution, the board shall certify a 11278  
copy of it to the tax commissioner and the county auditor not 11279  
later than one hundred days prior to the date of the special 11280  
election at which the board intends to propose the income tax 11281  
and property tax. Not later than ten days after receipt of the 11282  
resolution, the tax commissioner, in the same manner as required 11283  
by division (A) of section 5748.02 of the Revised Code, shall 11284  
estimate the rates designated in divisions (A) (1) and (2) of 11285  
that section and certify them to the board. Not later than ten 11286  
days after receipt of the resolution, the county auditor, in the 11287  
same manner as required by section 5705.195 of the Revised Code, 11288  
shall make the calculation specified in that section and certify 11289  
it to the board. 11290

(B) On receipt of the tax commissioner's and county 11291  
auditor's certifications prepared under division (A) of this 11292  
section, the board of education of the city, local, or exempted 11293  
village school district, by a vote of two-thirds of all its 11294  
members, may adopt a resolution declaring that the amount of 11295  
taxes that can be raised by all tax levies the district is 11296  
authorized to impose, when combined with state and federal 11297  
revenues, will be insufficient to provide an adequate amount for 11298  
the present and future requirements of the school district, and 11299

that it is therefore necessary to levy, for a specified number 11300  
of years or for a continuing period of time, an annual tax for 11301  
school district purposes on school district income, and to levy, 11302  
for a specified number of years not exceeding ten or for a 11303  
continuing period of time, an additional property tax in excess 11304  
of the ten-mill limitation for the purpose of providing for the 11305  
necessary requirements of the district, and declaring that the 11306  
question of the school district income tax and property tax 11307  
shall be submitted to the electors of the school district at a 11308  
general election or at a special election held on a day on which 11309  
a primary election may be held, which shall not be earlier than 11310  
ninety days after certification of the resolution to the board 11311  
of elections, ~~and the date of which shall be consistent with~~ 11312  
~~section 3501.01 of the Revised Code.~~ The resolution shall 11313  
specify all of the following: 11314

(1) The purpose for which the school district income tax 11315  
is to be imposed and the rate of the tax, which shall be the 11316  
rate set forth in the tax commissioner's certification rounded 11317  
to the nearest one-fourth of one per cent; 11318

(2) Whether the income that is to be subject to the tax is 11319  
taxable income of individuals and estates as defined in 11320  
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 11321  
Code or taxable income of individuals as defined in division (E) 11322  
(1) (b) of that section. The specification shall be the same as 11323  
the specification in the resolution adopted and certified under 11324  
division (A) of this section. 11325

(3) The number of years the school district income tax 11326  
will be levied, or that it will be levied for a continuing 11327  
period of time; 11328

(4) The date on which the school district income tax shall 11329

take effect, which shall be the first day of January of any year 11330  
following the year in which the question is submitted; 11331

(5) The amount of money it is necessary to raise for the 11332  
purpose of providing for the necessary requirements of the 11333  
district for each year the property tax is to be imposed; 11334

(6) The number of years the property tax will be levied, 11335  
or that it will be levied for a continuing period of time; 11336

(7) The tax list upon which the property tax shall be 11337  
first levied, which may be the current year's tax list; 11338

(8) The amount of the average tax levy, expressed in 11339  
dollars and cents for each one hundred dollars of valuation as 11340  
well as in mills for each one dollar of valuation, estimated by 11341  
the county auditor under division (A) of this section. 11342

(C) A resolution adopted under division (B) of this 11343  
section shall go into immediate effect upon its passage, and no 11344  
publication of the resolution shall be necessary other than that 11345  
provided for in the notice of election. Immediately after its 11346  
adoption and at least ninety days prior to the election at which 11347  
the question will appear on the ballot, the board of education 11348  
shall certify a copy of the resolution, along with copies of the 11349  
county auditor's certification and the resolution under division 11350  
(A) of this section, to the board of elections of the proper 11351  
county. The board of ~~education~~ elections shall make the 11352  
arrangements for the submission of the question to the electors 11353  
of the school district, and the election shall be conducted, 11354  
canvassed, and certified in the same manner as regular elections 11355  
in the district for the election of county officers. 11356

The resolution shall be put before the electors as one 11357  
ballot question, with a majority vote indicating approval of the 11358

school district income tax and the property tax. The board of 11359  
elections shall publish the notice of the election in a 11360  
newspaper of general circulation in the school district once a 11361  
week for two consecutive weeks, or as provided in section 7.16 11362  
of the Revised Code, prior to the election. If the board of 11363  
elections operates and maintains a web site, also shall post 11364  
notice of the election on its web site for thirty days prior to 11365  
the election. The notice of election shall state all of the 11366  
following: 11367

(1) The questions to be submitted to the electors as a 11368  
single ballot question; 11369

(2) The rate of the school district income tax; 11370

(3) The number of years the school district income tax 11371  
will be levied or that it will be levied for a continuing period 11372  
of time; 11373

(4) The annual proceeds of the proposed property tax levy 11374  
for the purpose of providing for the necessary requirements of 11375  
the district; 11376

(5) The number of years during which the property tax levy 11377  
shall be levied, or that it shall be levied for a continuing 11378  
period of time; 11379

(6) The estimated average additional tax rate of the 11380  
property tax, expressed in dollars and cents for each one 11381  
hundred dollars of valuation as well as in mills for each one 11382  
dollar of valuation, outside the limitation imposed by Section 2 11383  
of Article XII, Ohio Constitution, as certified by the county 11384  
auditor; 11385

(7) The time and place of the ~~special~~ election. 11386

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

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

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

(2) Impose a property tax levy outside of the ten-mill limitation for the purpose of providing for the necessary requirements of the district in the sum of ..... (here insert annual amount the levy is to produce), estimated by the county auditor to average ..... (here insert number of mills) mills for each one dollar of valuation, which amounts to ..... (here insert rate expressed in dollars and cents) for each one hundred dollars of valuation, for ..... (state the number of years the tax is to be imposed or that it will be imposed for a continuing period of time), commencing in ..... (first year the tax is to be levied), first due in calendar year ..... (first calendar year in which the tax shall be due)?

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

"

If the question submitted to electors proposes a school

district income tax only on the taxable income of individuals as 11416  
defined in division (E) (1) (b) of section 5748.01 of the Revised 11417  
Code, the form of the ballot shall be modified by stating that 11418  
the tax is to be levied on the "earned income of individuals 11419  
residing in the school district" in lieu of the "school district 11420  
income of individuals and of estates." 11421

(E) The board of elections promptly shall certify the 11422  
results of the election to the tax commissioner and the county 11423  
auditor of the county in which the school district is located. 11424  
If a majority of the electors voting on the question vote in 11425  
favor of it: 11426

(1) The income tax and the applicable provisions of 11427  
Chapter 5747. of the Revised Code shall take effect on the date 11428  
specified in the resolution. 11429

(2) The board of education of the school district may make 11430  
the additional property tax levy necessary to raise the amount 11431  
specified on the ballot for the purpose of providing for the 11432  
necessary requirements of the district. The property tax levy 11433  
shall be included in the next tax budget that is certified to 11434  
the county budget commission. 11435

(F) (1) After approval of a question under this section, 11436  
the board of education may anticipate a fraction of the proceeds 11437  
of the school district income tax in accordance with section 11438  
5748.05 of the Revised Code. Any anticipation notes under this 11439  
division shall be issued as provided in section 133.24 of the 11440  
Revised Code, shall have principal payments during each year 11441  
after the year of their issuance over a period not to exceed 11442  
five years, and may have a principal payment in the year of 11443  
their issuance. 11444

(2) After the approval of a question under this section 11445  
and prior to the time when the first tax collection from the 11446  
property tax levy can be made, the board of education may 11447  
anticipate a fraction of the proceeds of the levy and issue 11448  
anticipation notes in an amount not exceeding the total 11449  
estimated proceeds of the levy to be collected during the first 11450  
year of the levy. Any anticipation notes under this division 11451  
shall be issued as provided in section 133.24 of the Revised 11452  
Code, shall have principal payments during each year after the 11453  
year of their issuance over a period not to exceed five years, 11454  
and may have a principal payment in the year of their issuance. 11455

(G) (1) The question of repeal of a school district income 11456  
tax levied for more than five years may be initiated and 11457  
submitted in accordance with section 5748.04 of the Revised 11458  
Code. 11459

(2) A property tax levy for a continuing period of time 11460  
may be reduced in the manner provided under section 5705.261 of 11461  
the Revised Code. 11462

~~(H) No board of education shall submit a question under 11463  
this section to the electors of the school district more than 11464  
twice in any calendar year. If a board submits the question 11465  
twice in any calendar year, one of the elections on the question 11466  
shall be held on the date of the general election. 11467~~

~~(I)~~ If the electors of the school district approve a 11468  
question under this section, and if the last calendar year the 11469  
school district income tax is in effect and the last calendar 11470  
year of collection of the property tax are the same, the board 11471  
of education of the school district may propose to submit under 11472  
this section the combined question of a school district income 11473  
tax to take effect upon the expiration of the existing income 11474

tax and a property tax to be first collected in the calendar 11475  
year after the calendar year of last collection of the existing 11476  
property tax, and specify in the resolutions adopted under this 11477  
section that the proposed taxes would renew the existing taxes. 11478  
The form of the ballot on a question submitted to the electors 11479  
under division ~~(I)~~(H) of this section shall be as follows: 11480

"Shall the ..... school district be authorized to do 11481  
both of the following: 11482

(1) Impose an annual income tax of ..... (state the 11483  
proposed rate of tax) on the school district income of 11484  
individuals and of estates to renew an income tax expiring at 11485  
the end of ..... (state the last year the existing income tax 11486  
may be levied) for ..... (state the number of years the tax 11487  
would be levied, or that it would be levied for a continuing 11488  
period of time), beginning ..... (state the date the tax would 11489  
first take effect), for the purpose of ..... (state the 11490  
purpose of the tax)? 11491

(2) Impose a property tax levy renewing an existing levy 11492  
outside of the ten-mill limitation for the purpose of providing 11493  
for the necessary requirements of the district in the sum 11494  
of ..... (here insert annual amount the levy is to 11495  
produce), estimated by the county auditor to 11496  
average ..... (here insert number of mills) mills 11497  
for each one dollar of valuation, which amounts 11498  
to ..... (here insert rate expressed in dollars and 11499  
cents) for each one hundred dollars of valuation, 11500  
for ..... (state the number of years the tax is to be 11501  
imposed or that it will be imposed for a continuing period of 11502  
time), commencing in ..... (first year the tax is to be 11503  
levied), first due in calendar year ..... (first calendar 11504



year in which the tax shall be due)? 11505

FOR THE INCOME TAX AND PROPERTY TAX	11507
AGAINST THE INCOME TAX AND PROPERTY TAX	11508

" 11509

If the question submitted to electors proposes a school 11510  
district income tax only on the taxable income of individuals as 11511  
defined in division (E)(1)(b) of section 5748.01 of the Revised 11512  
Code, the form of the ballot shall be modified by stating that 11513  
the tax is to be levied on the "earned income of individuals 11514  
residing in the school district" in lieu of the "school district 11515  
income of individuals and of estates." 11516

The question of a renewal levy under this division shall 11517  
not be placed on the ballot unless the question is submitted ~~on~~ 11518  
~~a date on which~~ at a general election or a special election held 11519  
on a day on which a primary election may be held ~~under section~~ 11520  
~~3501.01 of the Revised Code, except for the first Tuesday after~~ 11521  
~~the first Monday in February and August, occurring~~ during the 11522  
last year the property tax levy to be renewed may be extended on 11523  
the real and public utility property tax list and duplicate, or 11524  
at any such election held in the ensuing year. 11525

~~(J)~~ (I) If the electors of the school district approve a 11526  
question under this section, the board of education of the 11527  
school district may propose to renew either or both of the 11528  
existing taxes as individual ballot questions in accordance with 11529  
section 5748.02 of the Revised Code for the school district 11530  
income tax, or section 5705.194 of the Revised Code for the 11531  
property tax. 11532

**Section 2.** That existing sections 133.06, 133.18, 306.32, 11533

306.321, 306.322, 306.70, 307.695, 307.697, 323.17, 349.14, 11534  
505.14, 505.20, 505.47, 511.27, 511.28, 511.34, 703.20, 707.30, 11535  
715.38, 715.691, 715.70, 715.71, 715.72, 718.04, 718.09, 718.10, 11536  
1545.041, 1545.21, 3311.21, 3311.213, 3311.22, 3311.231, 11537  
3311.26, 3311.50, 3313.38, 3313.911, 3318.06, 3318.061, 11538  
3318.063, 3318.361, 3354.02, 3354.12, 3357.02, 3357.11, 3381.03, 11539  
4301.421, 4301.424, 5705.191, 5705.192, 5705.194, 5705.199, 11540  
5705.21, 5705.211, 5705.212, 5705.213, 5705.217, 5705.218, 11541  
5705.219, 5705.2111, 5705.2112, 5705.221, 5705.222, 5705.23, 11542  
5705.233, 5705.24, 5705.25, 5705.251, 5705.261, 5705.55, 11543  
5705.72, 5739.021, 5739.026, 5739.028, 5739.09, 5743.021, 11544  
5743.024, 5743.026, 5748.02, 5748.021, 5748.08, and 5748.09 of 11545  
the Revised Code are hereby repealed. 11546

**Section 3.** That section 5705.214 of the Revised Code is 11547  
hereby repealed. 11548

**Section 4.** This act applies to elections held on or after 11549  
the one hundredth day after the effective date of this act. 11550

**Section 5.** The General Assembly, applying the principle 11551  
stated in division (B) of section 1.52 of the Revised Code that 11552  
amendments are to be harmonized if reasonably capable of 11553  
simultaneous operation, finds that the following sections, 11554  
presented in this act as composites of the sections as amended 11555  
by the acts indicated, are the resulting versions of the 11556  
sections in effect prior to the effective date of the sections 11557  
as presented in this act: 11558

Section 133.18 of the Revised Code as amended by both Am. 11559  
Sub. H.B. 48 of the 128th General Assembly and Am. Sub. H.B. 153 11560  
of the 129th General Assembly. 11561

Section 5705.218 of the Revised Code as amended by both 11562

Am. Sub. H.B. 59 and Sub. H.B. 167 of the 130th General Assembly.	11563 11564
Section 5705.222 of the Revised Code as amended by both Sub. H.B. 158 and Am. Sub. H.B. 483 of the 131st General Assembly.	11565 11566 11567