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Sub. H. B. No. 342

Representative Merrin

Cosponsors: Representatives Duffey, Becker, Brinkman, Dean, Riedel, Vitale, Koehler, Schaffer, Butler, Hood, Ginter, Householder, Johnson, Lang, Retherford, Roegner, Romanchuk, Ryan, Thompson, Wiggam

A BILL

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

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

Section 1. That sections 133.18, 306.32, 306.322, 345.01, 14
345.03, 345.04, 505.48, 505.481, 511.27, 511.28, 511.34, 15
1545.041, 1545.21, 3311.50, 3318.01, 3318.06, 3318.061, 16
3318.062, 3318.063, 3318.361, 3318.45, 3381.03, 4582.024, 17

4582.26, 5705.01, 5705.03, 5705.192, 5705.195, 5705.196, 18
5705.197, 5705.199, 5705.21, 5705.213, 5705.215, 5705.218, 19
5705.219, 5705.233, 5705.25, 5705.251, 5705.261, 5705.55, 20
5748.01, 5748.02, 5748.03, 5748.04, 5748.08, and 5748.09 of the 21
Revised Code be amended to read as follows: 22

Sec. 133.18. (A) The taxing authority of a subdivision may 23
by legislation submit to the electors of the subdivision the 24
question of issuing any general obligation bonds, for one 25
purpose, that the subdivision has power or authority to issue. 26

(B) When the taxing authority of a subdivision desires or 27
is required by law to submit the question of a bond issue to the 28
electors, it shall pass legislation that does all of the 29
following: 30

(1) Declares the necessity and purpose of the bond issue; 31

(2) States the date of the authorized election at which 32
the question shall be submitted to the electors; 33

(3) States the amount, approximate date, estimated net 34
average rate of interest, and maximum number of years over which 35
the principal of the bonds may be paid; 36

(4) Declares the necessity of levying a tax outside the 37
tax limitation to pay the debt charges on the bonds and any 38
anticipatory securities. 39

The estimated net average interest rate shall be 40
determined by the taxing authority based on, among other 41
factors, then existing market conditions, and may reflect 42
adjustments for any anticipated direct payments expected to be 43
received by the taxing authority from the government of the 44
United States relating to the bonds and the effect of any 45
federal tax credits anticipated to be available to owners of all 46

or a portion of the bonds. The estimated net average rate of interest, and any statutory or charter limit on interest rates that may then be in effect and that is subsequently amended, shall not be a limitation on the actual interest rate or rates on the securities when issued.

(C) (1) The taxing authority shall certify a copy of the legislation passed under division (B) of this section to the county auditor. The county auditor shall promptly calculate and advise and, not later than ninety days before the election, confirm that advice by certification to, the taxing authority the estimated average annual property tax levy, expressed in ~~cents or dollars and cents~~ for each one hundred thousand dollars of ~~tax valuation~~ fair market value and in mills for each one dollar of ~~tax valuation~~ taxable value, that the county auditor estimates to be required throughout the stated maturity of the bonds to pay the debt charges on the bonds. In calculating the estimated average annual property tax levy for this purpose, the county auditor shall assume that the bonds are issued in one series bearing interest and maturing in substantially equal principal amounts in each year over the maximum number of years over which the principal of the bonds may be paid as stated in that legislation, and that the amount of the tax valuation of the subdivision for the current year remains the same throughout the maturity of the bonds, except as otherwise provided in division (C) (2) of this section. If the tax valuation for the current year is not determined, the county auditor shall base the calculation on the estimated amount of the tax valuation submitted by the county auditor to the county budget commission. If the subdivision is located in more than one county, the county auditor shall obtain the assistance of the county auditors of the other counties, and those county auditors shall

provide assistance, in establishing the tax valuation of the 78
subdivision for purposes of certifying the estimated average 79
annual property tax levy. 80

(2) When considering the tangible personal property 81
component of the tax valuation of the subdivision, the county 82
auditor shall take into account the assessment percentages 83
prescribed in section 5711.22 of the Revised Code. The tax 84
commissioner may issue rules, orders, or instructions directing 85
how the assessment percentages must be utilized. 86

(D) After receiving the county auditor's advice under 87
division (C) of this section, the taxing authority by 88
legislation may determine to proceed with submitting the 89
question of the issue of securities, and shall, not later than 90
the ninetieth day before the day of the election, file the 91
following with the board of elections: 92

(1) Copies of the legislation provided for in divisions 93
(B) and (D) of this section; 94

(2) The amount of the estimated average annual property 95
tax levy, expressed in ~~cents or dollars and cents~~ for each one 96
hundred thousand dollars of ~~tax valuation~~ fair market value and 97
in mills for each one dollar of ~~tax valuation~~ taxable value, as 98
estimated and certified to the taxing authority by the county 99
auditor. 100

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

necessary arrangements for the election in their counties. The 107
election shall be conducted, canvassed, and certified in the 108
manner provided in Title XXXV of the Revised Code. 109

(2) The election shall be held at the regular places for 110
voting in the subdivision. If the electors of only a part of a 111
precinct are qualified to vote at the election the board of 112
elections may assign the electors in that part to an adjoining 113
precinct, including an adjoining precinct in another county if 114
the board of elections of the other county consents to and 115
approves the assignment. Each elector so assigned shall be 116
notified of that fact prior to the election by notice mailed by 117
the board of elections, in such manner as it determines, prior 118
to the election. 119

(3) The board of elections shall publish a notice of the 120
election once in a newspaper of general circulation in the 121
subdivision, no later than ten days prior to the election. The 122
notice shall state all of the following: 123

(a) The principal amount of the proposed bond issue; 124

(b) The stated purpose for which the bonds are to be 125
issued; 126

(c) The maximum number of years over which the principal 127
of the bonds may be paid; 128

(d) The estimated additional average annual property tax 129
levy, expressed in ~~cents or dollars and cents~~ for each one 130
hundred thousand dollars of ~~tax valuation~~ fair market value and 131
in mills for each one dollar of ~~tax valuation~~ taxable value, to 132
be levied outside the tax limitation, as estimated and certified 133
to the taxing authority by the county auditor; 134

(e) The first calendar year in which the tax is expected 135

to be due. 136

(F) (1) The form of the ballot to be used at the election 137
shall be substantially either of the following, as applicable: 138

(a) "Shall bonds be issued by the (name of 139
subdivision) for the purpose of (purpose of the bond 140
issue) in the principal amount of \$..... (principal amount 141
of the bond issue), to be repaid annually over a maximum period 142
of (the maximum number of years over which the 143
principal of the bonds may be paid) years, and an annual levy of 144
property taxes be made outside the (as applicable, 145
"ten-mill" or "...charter tax") limitation, estimated by the 146
county auditor to average over the repayment period of the bond 147
issue ~~(number of mills)~~ mills for each ~~one dollar~~ \$1 148
~~of tax valuation~~ taxable value, which amounts to \$..... 149
~~(rate expressed in cents or dollars and cents, such as "36-~~ 150
~~cents" or "\$1.41")~~ for each ~~one hundred dollars~~ \$100,000 of ~~tax-~~ 151
~~valuation~~ fair market value, commencing in (first 152
year the tax will be levied), first due in calendar 153
year (first calendar year in which the tax shall be 154
due), to pay the annual debt charges on the bonds, and to pay 155
debt charges on any notes issued in anticipation of those bonds? 156

For the bond issue
Against the bond issue

" 160

(b) In the case of an election held pursuant to 161
legislation adopted under section 3375.43 or 3375.431 of the 162
Revised Code: 163

"Shall bonds be issued for (name of library) 164

for the purpose of (purpose of the bond issue), in 165
the principal amount of \$..... (amount of the bond issue) 166
by (the name of the subdivision that is to issue the 167
bonds and levy the tax) as the issuer of the bonds, to be repaid 168
annually over a maximum period of (the maximum number 169
of years over which the principal of the bonds may be paid) 170
years, and an annual levy of property taxes be made outside the 171
ten-mill limitation, estimated by the county auditor to average 172
over the repayment period of the bond issue ~~(number-~~ 173
~~of mills)~~ mills for each ~~one dollar~~ \$1 of tax valuation taxable 174
value, which amounts to \$..... ~~(rate expressed in cents or~~ 175
~~dollars and cents, such as "36 cents" or "\$1.41")~~ for each ~~one-~~ 176
~~hundred dollars~~ \$100,000 of tax valuation fair market value, 177
commencing in (first year the tax will be levied), 178
first due in calendar year (first calendar year in 179
which the tax shall be due), to pay the annual debt charges on 180
the bonds, and to pay debt charges on any notes issued in 181
anticipation of those bonds? 182

For the bond issue
Against the bond issue

" 183
184
185
186

(2) The purpose for which the bonds are to be issued shall 187
be printed in the space indicated, in boldface type. 188

(G) The board of elections shall promptly certify the 189
results of the election to the tax commissioner, the county 190
auditor of each county in which any part of the subdivision is 191
located, and the fiscal officer of the subdivision. The 192
election, including the proceedings for and result of the 193
election, is incontestable other than in a contest filed under 194

section 3515.09 of the Revised Code in which the plaintiff 195
prevails. 196

(H) If a majority of the electors voting upon the question 197
vote for it, the taxing authority of the subdivision may proceed 198
under sections 133.21 to 133.33 of the Revised Code with the 199
issuance of the securities and with the levy and collection of a 200
property tax outside the tax limitation during the period the 201
securities are outstanding sufficient in amount to pay the debt 202
charges on the securities, including debt charges on any 203
anticipatory securities required to be paid from that tax. If 204
legislation passed under section 133.22 or 133.23 of the Revised 205
Code authorizing those securities is filed with the county 206
auditor on or before the last day of November, the amount of the 207
voted property tax levy required to pay debt charges or 208
estimated debt charges on the securities payable in the 209
following year shall if requested by the taxing authority be 210
included in the taxes levied for collection in the following 211
year under section 319.30 of the Revised Code. 212

(I) (1) If, before any securities authorized at an election 213
under this section are issued, the net indebtedness of the 214
subdivision exceeds that applicable to that subdivision or those 215
securities, then and so long as that is the case none of the 216
securities may be issued. 217

(2) No securities authorized at an election under this 218
section may be initially issued after the first day of the sixth 219
January following the election, but this period of limitation 220
shall not run for any time during which any part of the 221
permanent improvement for which the securities have been 222
authorized, or the issuing or validity of any part of the 223
securities issued or to be issued, or the related proceedings, 224

is involved or questioned before a court or a commission or 225
other tribunal, administrative agency, or board. 226

(3) Securities representing a portion of the amount 227
authorized at an election that are issued within the applicable 228
limitation on net indebtedness are valid and in no manner 229
affected by the fact that the balance of the securities 230
authorized cannot be issued by reason of the net indebtedness 231
limitation or lapse of time. 232

(4) Nothing in this division (I) shall be interpreted or 233
applied to prevent the issuance of securities in an amount to 234
fund or refund anticipatory securities lawfully issued. 235

(5) The limitations of divisions (I) (1) and (2) of this 236
section do not apply to any securities authorized at an election 237
under this section if at least ten per cent of the principal 238
amount of the securities, including anticipatory securities, 239
authorized has theretofore been issued, or if the securities are 240
to be issued for the purpose of participating in any federally 241
or state-assisted program. 242

(6) The certificate of the fiscal officer of the 243
subdivision is conclusive proof of the facts referred to in this 244
division. 245

(J) As used in this section, "fair market value" has the 246
same meaning as in section 5705.01 of the Revised Code. 247

Sec. 306.32. Any county, or any two or more counties, 248
municipal corporations, or townships, or any combination of 249
these, may create a regional transit authority by the adoption 250
of a resolution or ordinance by the board of county 251
commissioners of each county, the legislative authority of each 252
municipal corporation, and the board of township trustees of 253

each township which is to create or to join in the creation of	254
the regional transit authority. The resolution or ordinance	255
shall state:	256
(A) The necessity for the creation of a regional transit	257
authority;	258
(B) The counties, municipal corporations, or townships	259
which are to create or to join in the creation of the regional	260
transit authority;	261
(C) The official name by which the regional transit	262
authority shall be known;	263
(D) The place in which the principal office of the	264
regional transit authority will be located or the manner in	265
which it may be selected;	266
(E) The number, term, and compensation, or method for	267
establishing compensation, of the members of the board of	268
trustees of the regional transit authority. Compensation shall	269
not exceed fifty dollars for each board and committee meeting	270
attended by a member, except that if compensation is provided	271
annually it shall not exceed six thousand dollars for the	272
president of the board or four thousand eight hundred dollars	273
for each other board member.	274
(F) The manner in which vacancies on the board of trustees	275
of the regional transit authority shall be filled;	276
(G) The manner and to what extent the expenses of the	277
regional transit authority shall be apportioned among the	278
counties, municipal corporations, and townships creating it;	279
(H) The purposes, including the kinds of transit	280
facilities, for which the regional transit authority is	281

organized. 282

The regional transit authority provided for in the 283
resolution or ordinance shall be deemed to be created upon the 284
adoption of the resolution or ordinance by the board of county 285
commissioners of each county, the legislative authority of each 286
municipal corporation, and the board of township trustees of 287
each township enumerated in the resolution or ordinance. 288

The resolution or ordinance creating a regional transit 289
authority may be amended to include additional counties, 290
municipal corporations, or townships or for any other purpose, 291
by the adoption of the amendment by the board of county 292
commissioners of each county, the legislative authority of each 293
municipal corporation, and the board of township trustees of 294
each township which has created or joined or proposes to join 295
the regional transit authority. 296

After each county, municipal corporation, and township 297
which has created or joined or proposes to join the regional 298
transit authority has adopted its resolution or ordinance 299
approving inclusion of additional counties, municipal 300
corporations, or townships in the regional transit authority, a 301
copy of each resolution or ordinance shall be filed with the 302
clerk of the board of the county commissioners of each county, 303
the clerk of the legislative authority of each municipal 304
corporation, and the fiscal officer of the board of trustees of 305
each township proposed to be included in the regional transit 306
authority. The inclusion is effective when all such filing has 307
been completed, unless the regional transit authority to which 308
territory is to be added has authority to levy an ad valorem tax 309
on property, or a sales tax, within its territorial boundaries, 310
in which event the inclusion shall become effective on the 311

sixtieth day after the last such filing is accomplished, unless, 312
prior to the expiration of the sixty-day period, qualified 313
electors residing in the area proposed to be added to the 314
regional transit authority, equal in number to at least ten per 315
cent of the qualified electors from the area who voted for 316
governor at the last gubernatorial election, file a petition of 317
referendum against the inclusion. Any petition of referendum 318
filed under this section shall be filed at the office of the 319
secretary of the board of trustees of the regional transit 320
authority. The person presenting the petition shall be given a 321
receipt containing on it the time of the day, the date, and the 322
purpose of the petition. The secretary of the board of trustees 323
of the regional transit authority shall cause the appropriate 324
board or boards of elections to check the sufficiency of 325
signatures on any petition of referendum filed under this 326
section and, if found to be sufficient, shall present the 327
petition to the board of trustees at a meeting of said board 328
which occurs not later than thirty days following the filing of 329
said petition. Upon presentation to the board of trustees of a 330
petition of referendum against the proposed inclusion, the board 331
of trustees shall promptly certify the proposal to the board or 332
boards of elections for the purpose of having the proposal 333
placed on the ballot at the next general or primary election 334
which occurs not less than ninety days after the date of the 335
meeting of said board, or at a special election, the date of 336
which shall be specified in the certification, which date shall 337
be not less than ninety days after the date of such meeting of 338
the board. Signatures on a petition of referendum may be 339
withdrawn up to and including the meeting of the board of 340
trustees certifying the proposal to the appropriate board or 341
boards of elections. If territory of more than one county, 342
municipal corporation, or township is to be added to the 343

regional transit authority, the electors of the territories of 344
the counties, municipal corporations, or townships which are to 345
be added shall vote as a district, and the majority affirmative 346
vote shall be determined by the vote cast in the district as a 347
whole. Upon certification of a proposal to the appropriate board 348
or boards of elections pursuant to this section, the board or 349
boards of election shall make the necessary arrangements for the 350
submission of the question to the electors of the territory to 351
be added to the regional transit authority qualified to vote on 352
the question, and the election shall be held, canvassed, and 353
certified in the manner provided for the submission of tax 354
levies under section 5705.191 of the Revised Code, except that 355
the question appearing on the ballot shall read: 356

"Shall the territory within the 357
(Name or names of political subdivisions to be joined) be added 358
to (Name) regional transit 359
authority?" and shall a(n) (here insert type of tax 360
or taxes) at a rate of taxation not to exceed (here insert 361
maximum tax rate or rates) be levied for all transit purposes?" 362

If the tax is a tax on property, the rate of the tax shall 363
be expressed numerically in mills for each one dollar of taxable 364
value and numerically in dollars for each one hundred thousand 365
dollars of fair market value, as that term is defined in section 366
5705.01 of the Revised Code. 367

If the question is approved by at least a majority of the 368
electors voting on the question, the joinder is immediately 369
effective, and the regional transit authority may extend the 370
levy of the tax against all the taxable property within the 371
territory which has been added. If the question is approved at a 372
general election or at a special election occurring prior to the 373

general election but after the fifteenth day of July, the 374
regional transit authority may amend its budget and resolution 375
adopted pursuant to section 5705.34 of the Revised Code, and the 376
levy shall be placed on the current tax list and duplicate and 377
collected as other taxes are collected from all taxable property 378
within the territorial boundaries of the regional transit 379
authority, including the territory within each political 380
subdivision added as a result of the election. 381

The territorial boundaries of a regional transit authority 382
shall be coextensive with the territorial boundaries of the 383
counties, municipal corporations, and townships included within 384
the regional transit authority, provided that the same area may 385
be included in more than one regional transit authority so long 386
as the regional transit authorities are not organized for 387
purposes as provided for in the resolutions or ordinances 388
creating the same, and any amendments to them, relating to the 389
same kinds of transit facilities; and provided further, that if 390
a regional transit authority includes only a portion of an 391
entire county, a regional transit authority for the same 392
purposes may be created in the remaining portion of the same 393
county by resolution of the board of county commissioners acting 394
alone or in conjunction with municipal corporations and 395
townships as provided in this section. 396

No regional transit authority shall be organized after 397
January 1, 1975, to include any area already included in a 398
regional transit authority, except that any regional transit 399
authority organized after June 29, 1974, and having territorial 400
boundaries entirely within a single county shall, upon adoption 401
by the board of county commissioners of the county of a 402
resolution creating a regional transit authority including 403
within its territorial jurisdiction the existing regional 404

transit authority and for purposes including the purposes for 405
which the existing regional transit authority was created, be 406
dissolved and its territory included in such new regional 407
transit authority. Any resolution creating such a new regional 408
transit authority shall make adequate provision for satisfaction 409
of the obligations of the dissolved regional transit authority. 410

Sec. 306.322. (A) For any regional transit authority that 411
levies a property tax and that includes in its membership 412
political subdivisions that are located in a county having a 413
population of at least four hundred thousand according to the 414
most recent federal census, the procedures of this section apply 415
until November 5, 2013, and are in addition to and an 416
alternative to those established in sections 306.32 and 306.321 417
of the Revised Code for joining to the regional transit 418
authority additional counties, municipal corporations, or 419
townships. 420

(B) Any municipal corporation or township may adopt a 421
resolution or ordinance proposing to join a regional transit 422
authority described in division (A) of this section. In its 423
resolution or ordinance, the political subdivision may propose 424
joining the regional transit authority for a limited period of 425
three years or without a time limit. 426

(C) The political subdivision proposing to join the 427
regional transit authority shall submit a copy of its resolution 428
or ordinance to the legislative authority of each municipal 429
corporation and the board of trustees of each township 430
comprising the regional transit authority. Within thirty days of 431
receiving the resolution or ordinance for inclusion in the 432
regional transit authority, the legislative authority of each 433
municipal corporation and the board of trustees of each township 434

shall consider the question of whether to include the additional 435
subdivision in the regional transit authority, shall adopt a 436
resolution or ordinance approving or rejecting the inclusion of 437
the additional subdivision, and shall present its resolution or 438
ordinance to the board of trustees of the regional transit 439
authority. 440

(D) If a majority of the political subdivisions comprising 441
the regional transit authority approve the inclusion of the 442
additional political subdivision, the board of trustees of the 443
regional transit authority, not later than the tenth day 444
following the day on which the last ordinance or resolution is 445
presented, shall notify the subdivision proposing to join the 446
regional transit authority that it may certify the proposal to 447
the board of elections for the purpose of having the proposal 448
placed on the ballot at the next general election or at a 449
special election conducted on the day of the next primary 450
election that occurs not less than ninety days after the 451
resolution or ordinance is certified to the board of elections. 452

(E) Upon certification of a proposal to the board of 453
elections pursuant to this section, the board of elections shall 454
make the necessary arrangements for the submission of the 455
question to the electors of the territory to be included in the 456
regional transit authority qualified to vote on the question, 457
and the election shall be held, canvassed, and certified in the 458
same manner as regular elections for the election of officers of 459
the subdivision proposing to join the regional transit 460
authority, except that, if the resolution proposed the inclusion 461
without a time limitation the question appearing on the ballot 462
shall read: 463

"Shall the territory within the 464

(Name or names of political subdivisions to be joined) be added 465
to (Name) regional transit 466
authority?" and shall a(n) (here insert type of tax 467
or taxes) at a rate of taxation not to exceed (here insert 468
maximum tax rate or rates) be levied for all transit purposes?" 469

If the tax is a tax on property, the rate shall be 470
expressed numerically in mills for each one dollar of taxable 471
value and numerically in dollars for each one hundred thousand 472
dollars of fair market value, as that term is defined in section 473
5705.01 of the Revised Code. 474

If the resolution proposed the inclusion with a three-year 475
time limitation, the question appearing on the ballot shall 476
read: 477

"Shall the territory within the 478
(Name or names of political subdivisions to be joined) be added 479
to (Name) regional transit 480
authority?" for three years and shall a(n) (here 481
insert type of tax or taxes) at a rate of taxation not to exceed 482
..... (here insert maximum tax rate or rates) be levied for all 483
transit purposes for three years?" 484

(F) If the question is approved by at least a majority of 485
the electors voting on the question, the addition of the new 486
territory is effective six months from the date of the 487
certification of its passage, and the regional transit authority 488
may extend the levy of the tax against all the taxable property 489
within the territory that was added. If the question is approved 490
at a general election or at a special election occurring prior 491
to the general election but after the fifteenth day of July, the 492
regional transit authority may amend its budget and resolution 493
adopted pursuant to section 5705.34 of the Revised Code, and the 494

levy shall be placed on the current tax list and duplicate and 495
collected as other taxes are collected from all taxable property 496
within the territorial boundaries of the regional transit 497
authority, including the territory within the political 498
subdivision added as a result of the election. If the budget of 499
the regional transit authority is amended pursuant to this 500
paragraph, the county auditor shall prepare and deliver an 501
amended certificate of estimated resources to reflect the change 502
in anticipated revenues of the regional transit authority. 503

(G) If the question is approved by at least a majority of 504
the electors voting on the question, the board of trustees of 505
the regional transit authority immediately shall amend the 506
resolution or ordinance creating the regional transit authority 507
to include the additional political subdivision. 508

(H) If the question approved by a majority of the electors 509
voting on the question added the subdivision for three years, 510
the territory of the additional municipal corporation or 511
township in the regional transit authority shall be removed from 512
the territory of the regional transit authority three years 513
after the date the territory was added, as determined in the 514
effective date of the election, and shall no longer be a part of 515
that authority without any further action by either the 516
political subdivisions that were included in the authority prior 517
to submitting the question to the electors or of the political 518
subdivision added to the authority as a result of the election. 519
The regional transit authority reduced to its territory as it 520
existed prior to the inclusion of the additional municipal 521
corporation or township shall be entitled to levy and collect 522
any property taxes that it was authorized to levy and collect 523
prior to the enlargement of its territory and for which 524
authorization has not expired, as if the enlargement had not 525

occurred. 526

Sec. 345.01. ~~The~~ (A) As used in this chapter, "fair market value" has the same meaning as in section 5705.01 of the Revised Code. 527
528
529

(B) The taxing authority of any municipal corporation, 530
township, or county, at any time not less than one hundred days 531
prior to a general election in any year, by a vote of two-thirds 532
of all members of the taxing authority, may, and upon 533
presentation to the clerk or fiscal officer, as the case may be, 534
of the taxing authority of a petition signed by not less than 535
two per cent of the electors of the political subdivision, as 536
shown at the preceding general election held in the subdivision, 537
shall, declare by resolution that the amount of taxes which may 538
be raised within the ten-mill limitation will be insufficient to 539
provide an adequate amount for the necessary requirements of the 540
subdivision, and that it is necessary to levy taxes in excess of 541
the limitation for either or both of the following purposes: 542

~~(A)~~ (1) For purchasing a site, and for erecting, 543
equipping, and furnishing, or for establishing a memorial to 544
commemorate the services of all members and veterans of the 545
armed forces of the United States; 546

~~(B)~~ (2) For the operation and maintenance of a memorial, 547
and for the functions related to it. 548

The resolution shall be confined to the purposes set forth 549
in this section, and shall specify the amount of increase in 550
rate which it is necessary to levy, expressed both in mills for 551
each one dollar of taxable value and in dollars for each one 552
hundred thousand dollars of fair market value, the purpose of 553
the rate increase, and the number of years during which the 554

increase shall be in effect. The increase may include a levy 555
upon the tax duplicate of the current year. The number of years 556
shall be any number not exceeding ten. The question of an 557
increase in tax rate under divisions ~~(A)~~ (B) (1) and ~~(B)~~ (2) of 558
this section may be submitted to the electors on one ballot. 559

The total tax for the purposes included in this section 560
shall not, in any year, exceed one mill of each dollar of 561
~~valuation taxable value.~~ 562

The resolution shall go into immediate effect upon its 563
passage, and no publication of the resolution, other than that 564
provided for in the notice of election, shall be necessary. 565

Sec. 345.03. A copy of any resolution adopted under 566
section 345.01 of the Revised Code shall be certified within 567
five days by the taxing authority and not later than four ~~p.m.~~ 568
p.m. of the ninetieth day before the day of the election, to the 569
county board of elections, and such board shall submit the 570
proposal to the electors of the subdivision at the succeeding 571
general election. The board shall make the necessary 572
arrangements for the submission of such question to the electors 573
of the subdivision, and the election shall be conducted, 574
canvassed, and certified in like manner as regular elections in 575
such subdivision. 576

Notice of the election shall be published once in a 577
newspaper of general circulation in the subdivision, not less 578
than two weeks prior to such election. The notice shall set out 579
the purpose of the proposed increase in rate, the amount of the 580
increase expressed in dollars ~~and cents~~ for each one hundred 581
thousand dollars of ~~valuation~~ fair market value as well as in 582
mills for each one dollar of ~~property valuation~~ taxable value, 583
the number of years during which such increase will be in 584

effect, and the time and place of holding such election. 585

Sec. 345.04. The form of the ballot cast at a general 586
election, as provided by sections 345.01 to 345.03 of the 587
Revised Code, shall be: "An additional tax for the benefit of 588
(name of subdivision) for the purpose of (state purpose stated 589
in the resolution) at a rate not exceeding mills for each 590
~~one dollar \$1 of valuation-taxable value,~~ which amounts to ~~(rate-~~ 591
~~expressed in dollars and cents) \$.....~~ for each ~~one hundred-~~ 592
~~dollars \$100,000 of valuation-fair market value,~~ for (the number 593
of years the levy is to run). 594

For the Tax Levy
Against the Tax Levy

595

596

597

"

598

If the tax is to be placed on the current tax list, the 599
form of the ballot shall be modified by adding, after the 600
statement of the number of years the levy is to run, the phrase 601
", commencing in (first year the tax is to be 602
levied), first due in calendar year (first calendar 603
year in which the tax shall be due)." 604

The question covered by the resolution shall be submitted 605
to the electors as a separate proposition, but it may be printed 606
on the same ballot with any other proposition submitted at the 607
same election other than the election of officers. More than one 608
such question may be submitted at the same election. 609

Sec. 505.48. (A) The board of township trustees of any 610
township may, by resolution adopted by two-thirds of the members 611
of the board, create a township police district comprised of all 612
or a portion of the unincorporated territory of the township as 613

the resolution may specify. If the township police district does not include all of the unincorporated territory of the township, the resolution creating the district shall contain a complete and accurate description of the territory of the district and a separate and distinct name for the district.

At any time not less than one hundred twenty days after a township police district is created and operative, the territorial limits of the district may be altered in the manner provided in division (B) of this section or, if applicable, as provided in section 505.482 of the Revised Code.

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

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

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

(3) Approval of the tax by the electors of the territory proposed for addition to the district.

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

and in dollars for each one hundred thousand dollars of fair 643
market value, and termination date of the tax, which shall be 644
the rate and termination date of the tax currently in effect in 645
the district. 646

The board of trustees shall certify each resolution 647
adopted under division (B) (2) of this section to the board of 648
elections in accordance with section 5705.19 of the Revised 649
Code. The election required under division (B) (3) of this 650
section shall be held, canvassed, and certified in the manner 651
provided for the submission of tax levies under section 5705.25 652
of the Revised Code, except that the question appearing on the 653
ballot shall read: 654

"Shall the territory within 655
(description of the proposed territory to be added) be added 656
to (name) township police district, and a 657
property tax at a rate of taxation not exceeding 658
~~(here insert tax rate)~~ mills for each \$1 of taxable value, which 659
amounts to \$...... for each \$100,000 of fair market value, 660
be in effect for (here insert the number of years the 661
tax is to be in effect or "a continuing period of time," as 662
applicable)?" 663

If the question is approved by at least a majority of the 664
electors voting on it, the joinder shall be effective as of the 665
first day of January of the year following approval, and, on 666
that date, the township police district tax shall be extended to 667
the taxable property within the territory that has been added. 668

As used in this section, "fair market value" has the same 669
meaning as in section 5705.01 of the Revised Code. 670

Sec. 505.481. (A) If a township police district does not 671

include all the unincorporated territory of the township, the 672
remaining unincorporated territory of the township may be added 673
to the district by a resolution adopted by a unanimous vote of 674
the board of township trustees to place the issue of expansion 675
of the district on the ballot for the electors of the entire 676
unincorporated territory of the township. The resolution shall 677
state whether the proposed township police district initially 678
will hire personnel as provided in section 505.49 of the Revised 679
Code or contract for the provision of police protection services 680
or additional police protection services as provided in section 681
505.43 or 505.50 of the Revised Code. 682

The ballot measure shall provide for the addition into a 683
new district of all the unincorporated territory of the township 684
not already included in the township police district and for the 685
levy of any tax then imposed by the district throughout the 686
unincorporated territory of the township. The measure shall 687
state the rate of the tax, if any, to be imposed in the district 688
resulting from approval of the measure, expressed in mills for 689
each one dollar of taxable value and in dollars for each one 690
hundred thousand dollars of fair market value, which need not be 691
the same rate of any tax imposed by the existing district, and 692
the last year in which the tax will be levied or that it will be 693
levied for a continuous period of time. 694

(B) The election on the measure shall be held, canvassed, 695
and certified in the manner provided for the submission of tax 696
levies under section 5705.25 of the Revised Code, except that 697
the question appearing on the ballot shall read substantially as 698
follows: 699

"Shall the unincorporated territory within 700
(name of the township) not already included within 701

the (name of township police district) be added to 702
the township police district to create the (name of 703
new township police district) township police district?" 704

The name of the proposed township police district shall be 705
separate and distinct from the name of the existing township 706
police district. 707

If a tax is imposed in the existing township police 708
district, the question shall be modified by adding, at the end 709
of the question, the following: ", and shall a property tax be 710
levied in the new township police district, replacing the tax in 711
the existing township police district, at a rate not 712
exceeding mills ~~per dollar for each \$1~~ of taxable 713
~~valuation value~~, which amounts to \$...... ~~(rate expressed in~~ 714
~~dollars and cents per one thousand dollars in taxable valuation)~~ 715
for each \$100,000 of fair market value, for (number of 716
years the tax will be levied, or "a continuing period of 717
time")." 718

If the measure is not approved by a majority of the 719
electors voting on it, the township police district shall 720
continue to occupy its existing territory until altered as 721
provided in this section or section 505.48 of the Revised Code, 722
and any existing tax imposed under section 505.51 of the Revised 723
Code shall remain in effect in the existing district at the 724
existing rate and for as long as provided in the resolution 725
under the authority of which the tax is levied. 726

As used in this section, "fair market value" has the same 727
meaning as in section 5705.01 of the Revised Code. 728

Sec. 511.27. (A) To defray the expenses of the township 729
park district and for purchasing, appropriating, operating, 730

maintaining, and improving lands for parks or recreational 731
purposes, the board of park commissioners may levy a sufficient 732
tax within the ten-mill limitation, not to exceed one mill on 733
each dollar of ~~valuation~~ taxable value on all real and personal 734
property within the township, and on all real and personal 735
property within any municipal corporation that is within the 736
township, that was within the township at the time that the park 737
district was established, or the boundaries of which are 738
coterminous with or include the township. The levy shall be over 739
and above all other taxes and limitations on such property 740
authorized by law. 741

(B) Except as otherwise provided in division (C) of this 742
section, the board of park commissioners, not less than ninety 743
days before the day of the election, may declare by resolution 744
that the amount of taxes that may be raised within the ten-mill 745
limitation will be insufficient to provide an adequate amount 746
for the necessary requirements of the district and that it is 747
necessary to levy a tax in excess of that limitation for the use 748
of the district. The resolution shall specify the purpose for 749
which the taxes shall be used, the annual rate proposed, and the 750
number of consecutive years the levy will be in effect. Upon the 751
adoption of the resolution, the question of levying the taxes 752
shall be submitted to the electors of the township and the 753
electors of any municipal corporation that is within the 754
township, that was within the township at the time that the park 755
district was established, or the boundaries of which are 756
coterminous with or include the township, at a special election 757
to be held on whichever of the following occurs first: 758

(1) The day of the next ensuing general election; 759

(2) The first Tuesday after the first Monday in May of any 760

calendar year, except that, if a presidential primary election 761
is held in that calendar year, then the day of that election. 762

The rate submitted to the electors at any one election 763
shall not exceed two mills annually upon each dollar of 764
~~valuation~~taxable value. If a majority of the electors voting 765
upon the question of the levy vote in favor of the levy, the tax 766
shall be levied on all real and personal property within the 767
township and on all real and personal property within any 768
municipal corporation that is within the township, that was 769
within the township at the time that the park district was 770
established, or the boundaries of which are coterminous with or 771
include the township, and the levy shall be over and above all 772
other taxes and limitations on such property authorized by law. 773

(C) In any township park district that contains only 774
unincorporated territory, if the township board of park 775
commissioners is appointed by the board of township trustees, 776
before a tax can be levied and certified to the county auditor 777
pursuant to section 5705.34 of the Revised Code or before a 778
resolution for a tax levy can be certified to the board of 779
elections pursuant to section 511.28 of the Revised Code, the 780
board of park commissioners shall receive approval for its levy 781
request from the board of township trustees. The board of park 782
commissioners shall adopt a resolution requesting the board of 783
township trustees to approve the levy request, stating the 784
annual rate of the proposed levy and the reason for the levy 785
request. On receiving this request, the board of township 786
trustees shall vote on whether to approve the request and, if a 787
majority votes to approve it, shall issue a resolution approving 788
the levy at the requested rate. 789

Sec. 511.28. A copy of any resolution for a tax levy 790

adopted by the township board of park commissioners as provided 791
in section 511.27 of the Revised Code shall be certified by the 792
clerk of the board of park commissioners to the board of 793
elections of the proper county, together with a certified copy 794
of the resolution approving the levy, passed by the board of 795
township trustees if such a resolution is required by division 796
(C) of section 511.27 of the Revised Code, not less than ninety 797
days before a general or primary election in any year. The board 798
of elections shall submit the proposal to the electors as 799
provided in section 511.27 of the Revised Code at the succeeding 800
general or primary election. A resolution to renew an existing 801
levy may not be placed on the ballot unless the question is 802
submitted at the general election held during the last year the 803
tax to be renewed may be extended on the real and public utility 804
property tax list and duplicate, or at any election held in the 805
ensuing year. The board of park commissioners shall cause notice 806
that the vote will be taken to be published once a week for two 807
consecutive weeks prior to the election in a newspaper of 808
general circulation, or as provided in section 7.16 of the 809
Revised Code, in the county within which the park district is 810
located. Additionally, if the board of elections operates and 811
maintains a web site, the board of elections shall post that 812
notice on its web site for thirty days prior to the election. 813
The notice shall state the purpose of the proposed levy, the 814
annual rate proposed expressed in dollars ~~and cents~~ for each one 815
hundred thousand dollars of ~~valuation~~ fair market value as well 816
as in mills for each one dollar of ~~valuation~~ taxable value, the 817
number of consecutive years during which the levy shall be in 818
effect, and the time and place of the election. 819

The form of the ballots cast at the election shall be: "An 820
additional tax for the benefit of (name of township park 821

district) for the purpose of (purpose stated in the 822
order of the board) at a rate not 823
exceeding mills for each ~~one dollar~~ \$1 of 824
~~valuation~~ taxable value, which amounts to ~~(rate expressed in-~~ 825
~~dollars and cents)~~ \$..... for each ~~one hundred dollars-~~ 826
\$100,000 of ~~valuation~~ fair market value, for (number of years the 827
levy is to run) 828

FOR THE TAX LEVY
AGAINST THE TAX LEVY

"

If the levy submitted is a proposal to renew, increase, or 833
decrease an existing levy, the form of the ballot specified in 834
this section ~~may~~ shall be changed by substituting for the words 835
"An additional" at the beginning of the form, the words "A 836
renewal of a" in the case of a proposal to renew an existing 837
levy in the same amount; the words "A renewal of 838
mills and an increase of mills for each \$1 of taxable 839
value to constitute a" in the case of an increase; or the words 840
"A renewal of part of an existing levy, being a reduction 841
of mills for each \$1 of taxable value, to constitute 842
a" in the case of a decrease in the rate of the existing levy. 843

If the tax is to be placed on the current tax list, the 844
form of the ballot shall be modified by adding, after the 845
statement of the number of years the levy is to run, the phrase 846
", commencing in (first year the tax is to be 847
levied), first due in calendar year (first calendar 848
year in which the tax shall be due)." 849

The question covered by the order shall be submitted as a 850

separate proposition, but may be printed on the same ballot with 851
any other proposition submitted at the same election, other than 852
the election of officers. More than one such question may be 853
submitted at the same election. 854

As used in this section, "fair market value" has the same 855
meaning as in section 5705.01 of the Revised Code. 856

Sec. 511.34. In townships composed of islands, and on one 857
of which islands lands have been conveyed in trust for the 858
benefit of the inhabitants of the island for use as a park, and 859
a board of park trustees has been provided for the control of 860
the park, the board of township trustees may create a tax 861
district of the island to raise funds by taxation as provided 862
under divisions (A) and (B) of this section. 863

(A) For the care and maintenance of parks on the island, 864
the board of township trustees annually may levy a tax, not to 865
exceed one mill for each one dollar of taxable value, upon all 866
the taxable property in the district. The tax shall be in 867
addition to all other levies authorized by law, and subject to 868
no limitation on tax rates except as provided in this division. 869

The proceeds of the tax levy shall be expended by the 870
board of township trustees for the purpose of the care and 871
maintenance of the parks, and shall be paid out of the township 872
treasury upon the orders of the board of park trustees. 873

(B) For the purpose of acquiring additional land for use 874
as a park, the board of township trustees may levy a tax in 875
excess of the ten-mill limitation on all taxable property in the 876
district. The tax shall be proposed by resolution adopted by 877
two-thirds of the members of the board of township trustees. The 878
resolution shall specify the purpose and rate of the tax and the 879

number of years the tax will be levied, which shall not exceed 880
five years, and which may include a levy on the current tax list 881
and duplicate. The resolution shall go into immediate effect 882
upon its passage, and no publication of the resolution is 883
necessary other than that provided for in the notice of 884
election. The board of township trustees shall certify a copy of 885
the resolution to the proper board of elections not later than 886
ninety days before the primary or general election in the 887
township, and the board of elections shall submit the question 888
of the tax to the voters of the district at the succeeding 889
primary or general election. The board of elections shall make 890
the necessary arrangements for the submission of the question to 891
the electors of the district, and the election shall be 892
conducted, canvassed, and certified in the same manner as 893
regular elections in the township for the election of officers. 894
Notice of the election shall be published in a newspaper of 895
general circulation in the township once a week for two 896
consecutive weeks, or as provided in section 7.16 of the Revised 897
Code prior to the election. If the board of elections operates 898
and maintains a web site, notice of the election also shall be 899
posted on that web site for thirty days prior to the election. 900
The notice shall state the purpose of the tax, the proposed rate 901
of the tax expressed in dollars ~~and cents~~ for each one hundred 902
thousand dollars of ~~valuation~~ fair market value and mills for 903
each one dollar of ~~valuation~~ taxable value, the number of years 904
the tax will be in effect, the first year the tax will be 905
levied, and the time and place of the election. 906

The form of the ballots cast at an election held under 907
this division shall be as follows: 908

"An additional tax for the benefit of (name of 909
the township) for the purpose of acquiring additional park land 910

at a rate of mills for each ~~one dollar~~ \$1 of 911
~~valuation~~ taxable value, which amounts to \$..... (~~rate~~ 912
~~expressed in dollars and cents~~) for each ~~one hundred dollars~~ 913
\$100,000 of ~~valuation~~ fair market value, for (number of 914
years the levy is to run) beginning in (first year 915
the tax will be levied). 916

FOR THE TAX LEVY
AGAINST THE TAX LEVY

917
918
919

" 920

The question shall be submitted as a separate proposition 921
but may be printed on the same ballot with any other proposition 922
submitted at the same election other than the election of 923
officers. More than one such question may be submitted at the 924
same election. 925

If the levy is approved by a majority of electors voting 926
on the question, the board of elections shall certify the result 927
of the election to the tax commissioner. In the first year of 928
the levy, the tax shall be extended on the tax lists after the 929
February settlement following the election. If the tax is to be 930
placed on the tax lists of the current year as specified in the 931
resolution, the board of elections shall certify the result of 932
the election immediately after the canvass to the board of 933
township trustees, which shall forthwith make the necessary levy 934
and certify the levy to the county auditor, who shall extend the 935
levy on the tax lists for collection. After the first year of 936
the levy, the levy shall be included in the annual tax budget 937
that is certified to the county budget commission. 938

As used in this section, "fair market value" has the same 939

meaning as in section 5705.01 of the Revised Code. 940

Sec. 1545.041. (A) Any township park district created 941
pursuant to section 511.18 of the Revised Code that includes 942
park land located outside the township in which the park 943
district was established may be converted under the procedures 944
provided in this section into a park district to be operated and 945
maintained as provided for in this chapter, provided that there 946
is no existing park district created under section 1545.04 of 947
the Revised Code in the county in which the township park 948
district is located. The proposed park district shall include 949
within its boundary all townships and municipal corporations in 950
which lands owned by the township park district seeking 951
conversion are located, and may include any other townships and 952
municipal corporations in the county in which the township park 953
district is located. 954

(B) Conversion of a township park district into a park 955
district operated and maintained under this chapter shall be 956
initiated by a resolution adopted by the board of park 957
commissioners of the park district. Any resolution initiating a 958
conversion shall include the following: 959

(1) The name of the township park district seeking 960
conversion; 961

(2) The name of the proposed park district; 962

(3) An accurate description of the territory to be 963
included in the proposed district; 964

(4) An accurate map or plat of the proposed park district. 965
The resolution may also include a proposed tax levy for the 966
operation and maintenance of the proposed park district. If such 967
a tax levy is proposed, the resolution shall specify the annual 968

rate of the tax, expressed in dollars ~~and cents~~ for each one 969
hundred thousand dollars of ~~valuation~~ fair market value and in 970
mills for each dollar of ~~valuation~~ taxable value, and shall 971
specify the number of consecutive years the levy will be in 972
effect. The annual rate of such a tax may not be higher than the 973
total combined millage of all levies then in effect for the 974
benefit of the township park district named in the resolution. 975

(C) Upon adoption of the resolution provided for in 976
division (B) of this section, the board of park commissioners of 977
the township park district seeking conversion under this section 978
shall certify the resolution to the board of elections of the 979
county in which the park district is located no later than four 980
p.m. of the seventy-fifth day before the day of the election at 981
which the question will be voted upon. Upon certification of the 982
resolution to the board, the board of elections shall make the 983
necessary arrangements to submit the question of conversion of 984
the township park into a park district operated and maintained 985
under Chapter 1545. of the Revised Code, to the electors 986
qualified to vote at the next primary or general election who 987
reside in the territory of the proposed park district. The 988
question shall provide for a tax levy if such a levy is 989
specified in the resolution. 990

(D) The ballot submitted to the electors as provided in 991
division (C) of this section shall contain the following 992
language: 993

"Shall the (name of the township park 994
district seeking conversion) be converted into a park district 995
to be operated and maintained under Chapter 1545. of the Revised 996
Code under the name of (name of proposed park 997
district), which park district shall include the following 998

townships and municipal corporations: 999

(Name townships and municipal corporations) 1000

Approval of the proposed conversion will result in the 1001
termination of all existing tax levies voted for the benefit 1002
of (name of the township park district sought to 1003
be converted) and in the levy of a new tax for the operation and 1004
maintenance of (name of proposed park district) 1005
at a rate not exceeding ~~(number of mills)~~ mills for 1006
each ~~one dollar~~ \$1 of valuation taxable value, which ~~is~~ amounts 1007
to \$..... ~~(rate expressed in dollars and cents)~~ for each ~~one~~ 1008
~~hundred dollars~~ \$100,000 of valuation fair market value, 1009
for (number of years the millage is to be imposed) years, 1010
commencing on the (year) tax duplicate. 1011

For the proposed conversion
Against the proposed conversion

" 1012

(E) If the proposed conversion is approved by at least a 1016
majority of the electors voting on the proposal, the township 1017
park district that seeks conversion shall become a park district 1018
subject to Chapter 1545. of the Revised Code effective the first 1019
day of January following approval by the voters. The park 1020
district shall have the name specified in the resolution, and 1021
effective the first day of January following approval by the 1022
voters, the following shall occur: 1023

(1) The indebtedness of the former township park district 1024
shall be assumed by the new park district; 1025

(2) All rights, assets, properties, and other interests of 1026

the former township park district shall become vested in the new 1027
park district, including the rights to any tax revenues 1028
previously vested in the former township park district; 1029
provided, that all tax levies in excess of the ten mill 1030
limitation approved for the benefit of the former township park 1031
district shall be removed from the tax lists after the February 1032
settlement next succeeding the conversion. Any tax levy approved 1033
in connection with the conversion shall be certified as provided 1034
in section 5705.25 of the Revised Code. 1035

(3) The members of the board of park commissioners of the 1036
former township park district shall be the members ~~of the~~ 1037
~~members~~ of the board of park commissioners of the new park 1038
district, with all the same powers and duties as if appointed 1039
under section 1545.05 of the Revised Code. The term of each such 1040
commissioner shall expire on the first day of January of the 1041
year following the year in which his term would have expired 1042
under section 511.19 of the Revised Code. Thereafter, 1043
commissioners shall be appointed pursuant to section 1545.05 of 1044
the Revised Code. 1045

As used in this section, "fair market value" has the same 1046
meaning as in section 5705.01 of the Revised Code. 1047

Sec. 1545.21. The board of park commissioners, by 1048
resolution, may submit to the electors of the park district the 1049
question of levying taxes for the use of the district. The 1050
resolution shall declare the necessity of levying such taxes, 1051
shall specify the purpose for which such taxes shall be used, 1052
the annual rate proposed, and the number of consecutive years 1053
the rate shall be levied. Such resolution shall be forthwith 1054
certified to the board of elections in each county in which any 1055
part of such district is located, not later than the ninetieth 1056

day before the day of the election, and the question of the levy 1057
of taxes as provided in such resolution shall be submitted to 1058
the electors of the district at a special election to be held on 1059
whichever of the following occurs first: 1060

(A) The day of the next general election; 1061

(B) The first Tuesday after the first Monday in May in any 1062
calendar year, except that if a presidential primary election is 1063
held in that calendar year, then the day of that election. ~~The~~ 1064

The ballot shall set forth the purpose for which the taxes 1065
shall be levied, the annual rate of levy, and the number of 1066
years of such levy. If the tax is to be placed on the current 1067
tax list, the form of the ballot shall state that the tax will 1068
be levied in the current tax year and shall indicate the first 1069
calendar year the tax will be due. If the resolution of the 1070
board of park commissioners provides that an existing levy will 1071
be canceled upon the passage of the new levy, the ballot ~~may~~ 1072
must include a statement that: "an existing levy of ... mills 1073
(stating the original levy millage) for each \$1 of taxable 1074
value, which amounts to \$... for each \$100,000 of fair market 1075
value, having ... years remaining, will be canceled and replaced 1076
upon the passage of this levy." In such case, the ballot may 1077
refer to the new levy as a "replacement levy" if the new millage 1078
does not exceed the original millage of the levy being canceled 1079
or as a "replacement and additional levy" if the new millage 1080
exceeds the original millage of the levy being canceled. If a 1081
majority of the electors voting upon the question of such levy 1082
vote in favor thereof, such taxes shall be levied and shall be 1083
in addition to the taxes authorized by section 1545.20 of the 1084
Revised Code, and all other taxes authorized by law. The rate 1085
submitted to the electors at any one time shall not exceed two 1086

mills annually upon each dollar of ~~valuation taxable value~~ 1087
unless the purpose of the levy includes providing operating 1088
revenues for one of Ohio's major metropolitan zoos, as defined 1089
in section 4503.74 of the Revised Code, in which case the rate 1090
shall not exceed three mills annually upon each dollar of 1091
~~valuation taxable value~~. When a tax levy has been authorized as 1092
provided in this section or in section 1545.041 of the Revised 1093
Code, the board of park commissioners may issue bonds pursuant 1094
to section 133.24 of the Revised Code in anticipation of the 1095
collection of such levy, provided that such bonds shall be 1096
issued only for the purpose of acquiring and improving lands. 1097
Such levy, when collected, shall be applied in payment of the 1098
bonds so issued and the interest thereon. The amount of bonds so 1099
issued and outstanding at any time shall not exceed one per cent 1100
of the total ~~tax valuation taxable value~~ in such district. Such 1101
bonds shall bear interest at a rate not to exceed the rate 1102
determined as provided in section 9.95 of the Revised Code. 1103

Sec. 3311.50. (A) As used in this section, "county school 1104
financing district" means a taxing district consisting of the 1105
following territory: 1106

(1) The territory that constitutes the educational service 1107
center on the date that the governing board of that educational 1108
service center adopts a resolution under division (B) of this 1109
section declaring that the territory of the educational service 1110
center is a county school financing district, exclusive of any 1111
territory subsequently withdrawn from the district under 1112
division (D) of this section; 1113

(2) Any territory that has been added to the county school 1114
financing district under this section. 1115

A county school financing district may include the 1116

territory of a city, local, or exempted village school district 1117
whose territory also is included in the territory of one or more 1118
other county school financing districts. 1119

(B) The governing board of any educational service center 1120
may, by resolution, declare that the territory of the 1121
educational service center is a county school financing 1122
district. The resolution shall state the purpose for which the 1123
county school financing district is created which may be for any 1124
one or more of the following purposes: 1125

(1) To levy taxes for the provision of special education 1126
by the school districts that are a part of the district, 1127
including taxes for permanent improvements for special 1128
education; 1129

(2) To levy taxes for the provision of specified 1130
educational programs and services by the school districts that 1131
are a part of the district, as identified in the resolution 1132
creating the district, including the levying of taxes for 1133
permanent improvements for those programs and services; 1134

(3) To levy taxes for permanent improvements of school 1135
districts that are a part of the district. 1136

The governing board of the educational service center that 1137
creates a county school financing district shall serve as the 1138
taxing authority of the district and may use educational service 1139
center governing board employees to perform any of the functions 1140
necessary in the performance of its duties as a taxing 1141
authority. A county school financing district shall not employ 1142
any personnel. 1143

With the approval of a majority of the members of the 1144
board of education of each school district within the territory 1145

of the county school financing district, the taxing authority of 1146
the financing district may amend the resolution creating the 1147
district to broaden or narrow the purposes for which it was 1148
created. 1149

A governing board of an educational service center may 1150
create more than one county school financing district. If a 1151
governing board of an educational service center creates more 1152
than one such district, it shall clearly distinguish among the 1153
districts it creates by including a designation of each 1154
district's purpose in the district's name. 1155

(C) A majority of the members of a board of education of a 1156
city, local, or exempted village school district may adopt a 1157
resolution requesting that its territory be joined with the 1158
territory of any county school financing district. Copies of the 1159
resolution shall be filed with the state board of education and 1160
the taxing authority of the county school financing district. 1161
Within sixty days of its receipt of such a resolution, the 1162
county school financing district's taxing authority shall vote 1163
on the question of whether to accept the school district's 1164
territory as part of the county school financing district. If a 1165
majority of the members of the taxing authority vote to accept 1166
the territory, the school district's territory shall thereupon 1167
become a part of the county school financing district unless the 1168
county school financing district has in effect a tax imposed 1169
under section 5705.211 of the Revised Code. If the county school 1170
financing district has such a tax in effect, the taxing 1171
authority shall certify a copy of its resolution accepting the 1172
school district's territory to the school district's board of 1173
education, which may then adopt a resolution, with the 1174
affirmative vote of a majority of its members, proposing the 1175
submission to the electors of the question of whether the 1176

district's territory shall become a part of the county school 1177
financing district and subject to the taxes imposed by the 1178
financing district. The resolution shall set forth the date on 1179
which the question shall be submitted to the electors, which 1180
shall be at a special election held on a date specified in the 1181
resolution, which shall not be earlier than ninety days after 1182
the adoption and certification of the resolution. A copy of the 1183
resolution shall immediately be certified to the board of 1184
elections of the proper county, which shall make arrangements 1185
for the submission of the proposal to the electors of the school 1186
district. The board of the joining district shall publish notice 1187
of the election in a newspaper of general circulation in the 1188
county once a week for two consecutive weeks, or as provided in 1189
section 7.16 of the Revised Code, prior to the election. 1190
Additionally, if the board of elections operates and maintains a 1191
web site, the board of elections shall post notice of the 1192
election on its web site for thirty days prior to the election. 1193
The question appearing on the ballot shall read: 1194

"Shall the territory within (name of the school 1195
district proposing to join the county school financing district) 1196
..... be added to (name) county 1197
school financing district, and a property tax for the purposes 1198
of (here insert purposes) at a rate of 1199
taxation not exceeding ~~(here insert the outstanding~~ 1200
~~tax rate)~~ mills for each \$1 of taxable value, which amounts 1201
to for each \$100,000 in fair market value, 1202
..... be in effect for (here insert the number 1203
of years the tax is to be in effect or "a continuing period of 1204
time," as applicable)?" 1205

If the proposal is approved by a majority of the electors 1206
voting on it, the joinder shall take effect on the first day of 1207

July following the date of the election, and the county board of 1208
elections shall notify the county auditor of each county in 1209
which the school district joining its territory to the county 1210
school financing district is located. 1211

(D) The board of any city, local, or exempted village 1212
school district whose territory is part of a county school 1213
financing district may withdraw its territory from the county 1214
school financing district thirty days after submitting to the 1215
governing board that is the taxing authority of the district and 1216
the state board a resolution proclaiming such withdrawal, 1217
adopted by a majority vote of its members, but any county school 1218
financing district tax levied in such territory on the effective 1219
date of the withdrawal shall remain in effect in such territory 1220
until such tax expires or is renewed. No board may adopt a 1221
resolution withdrawing from a county school financing district 1222
that would take effect during the forty-five days preceding the 1223
date of an election at which a levy proposed under section 1224
5705.215 of the Revised Code is to be voted upon. 1225

(E) A city, local, or exempted village school district 1226
does not lose its separate identity or legal existence by reason 1227
of joining its territory to a county school financing district 1228
under this section and an educational service center does not 1229
lose its separate identity or legal existence by reason of 1230
creating a county school financing district that accepts or 1231
loses territory under this section. 1232

Sec. 3318.01. As used in sections 3318.01 to 3318.20 of 1233
the Revised Code: 1234

(A) "Ohio facilities construction commission" means the 1235
commission created pursuant to section 123.20 of the Revised 1236
Code. 1237

(B) "Classroom facilities" means rooms in which pupils 1238
regularly assemble in public school buildings to receive 1239
instruction and education and such facilities and building 1240
improvements for the operation and use of such rooms as may be 1241
needed in order to provide a complete educational program, and 1242
may include space within which a child care facility or a 1243
community resource center is housed. "Classroom facilities" 1244
includes any space necessary for the operation of a vocational 1245
education program for secondary students in any school district 1246
that operates such a program. 1247

(C) "Project" means a project to construct or acquire 1248
classroom facilities, or to reconstruct or make additions to 1249
existing classroom facilities, to be used for housing the 1250
applicable school district and its functions. 1251

(D) "School district" means a local, exempted village, or 1252
city school district as such districts are defined in Chapter 1253
3311. of the Revised Code, acting as an agency of state 1254
government, performing essential governmental functions of state 1255
government pursuant to sections 3318.01 to 3318.20 of the 1256
Revised Code. 1257

For purposes of assistance provided under sections 3318.40 1258
to 3318.45 of the Revised Code, the term "school district" as 1259
used in this section and in divisions (A), (C), and (D) of 1260
section 3318.03 and in sections 3318.031, 3318.042, 3318.07, 1261
3318.08, 3318.083, 3318.084, 3318.085, 3318.086, 3318.10, 1262
3318.11, 3318.12, 3318.13, 3318.14, 3318.15, 3318.16, and 1263
3318.20 of the Revised Code means a joint vocational school 1264
district established pursuant to section 3311.18 of the Revised 1265
Code. 1266

(E) "School district board" means the board of education 1267

of a school district. 1268

(F) "Net bonded indebtedness" means the difference between 1269
the sum of the par value of all outstanding and unpaid bonds and 1270
notes which a school district board is obligated to pay and any 1271
amounts the school district is obligated to pay under lease- 1272
purchase agreements entered into under section 3313.375 of the 1273
Revised Code, and the amount held in the sinking fund and other 1274
indebtedness retirement funds for their redemption. Notes issued 1275
for school buses in accordance with section 3327.08 of the 1276
Revised Code, notes issued in anticipation of the collection of 1277
current revenues, and bonds issued to pay final judgments shall 1278
not be considered in calculating the net bonded indebtedness. 1279

"Net bonded indebtedness" does not include indebtedness 1280
arising from the acquisition of land to provide a site for 1281
classroom facilities constructed, acquired, or added to pursuant 1282
to sections 3318.01 to 3318.20 of the Revised Code or the par 1283
value of bonds that have been authorized by the electors and the 1284
proceeds of which will be used by the district to provide any 1285
part of its portion of the basic project cost. 1286

(G) "Board of elections" means the board of elections of 1287
the county containing the most populous portion of the school 1288
district. 1289

(H) "County auditor" means the auditor of the county in 1290
which the greatest value of taxable property of such school 1291
district is located. 1292

(I) "Tax duplicates" means the general tax lists and 1293
duplicates prescribed by sections 319.28 and 319.29 of the 1294
Revised Code. 1295

(J) "Required level of indebtedness" means: 1296

(1) In the case of school districts in the first 1297
percentile, five per cent of the district's valuation for the 1298
year preceding the year in which the controlling board approved 1299
the project under section 3318.04 of the Revised Code. 1300

(2) In the case of school districts ranked in a subsequent 1301
percentile, five per cent of the district's valuation for the 1302
year preceding the year in which the controlling board approved 1303
the project under section 3318.04 of the Revised Code, plus [two 1304
one-hundredths of one per cent multiplied by (the percentile in 1305
which the district ranks for the fiscal year preceding the 1306
fiscal year in which the controlling board approved the 1307
district's project minus one)]. 1308

(K) "Required percentage of the basic project costs" means 1309
one per cent of the basic project costs times the percentile in 1310
which the school district ranks for the fiscal year preceding 1311
the fiscal year in which the controlling board approved the 1312
district's project. 1313

(L) "Basic project cost" means a cost amount determined in 1314
accordance with rules adopted under section 111.15 of the 1315
Revised Code by the Ohio facilities construction commission. The 1316
basic project cost calculation shall take into consideration the 1317
square footage and cost per square foot necessary for the grade 1318
levels to be housed in the classroom facilities, the variation 1319
across the state in construction and related costs, the cost of 1320
the installation of site utilities and site preparation, the 1321
cost of demolition of all or part of any existing classroom 1322
facilities that are abandoned under the project, the cost of 1323
insuring the project until it is completed, any contingency 1324
reserve amount prescribed by the commission under section 1325
3318.086 of the Revised Code, and the professional planning, 1326

administration, and design fees that a school district may have 1327
to pay to undertake a classroom facilities project. 1328

For a joint vocational school district that receives 1329
assistance under sections 3318.40 to 3318.45 of the Revised 1330
Code, the basic project cost calculation for a project under 1331
those sections shall also take into account the types of 1332
laboratory spaces and program square footages needed for the 1333
vocational education programs for high school students offered 1334
by the school district. 1335

For a district that opts to divide its entire classroom 1336
facilities needs into segments, as authorized by section 1337
3318.034 of the Revised Code, "basic project cost" means the 1338
cost determined in accordance with this division of a segment. 1339

(M) (1) Except for a joint vocational school district that 1340
receives assistance under sections 3318.40 to 3318.45 of the 1341
Revised Code, a "school district's portion of the basic project 1342
cost" means the amount determined under section 3318.032 of the 1343
Revised Code. 1344

(2) For a joint vocational school district that receives 1345
assistance under sections 3318.40 to 3318.45 of the Revised 1346
Code, a "school district's portion of the basic project cost" 1347
means the amount determined under division (C) of section 1348
3318.42 of the Revised Code. 1349

(N) "Child care facility" means space within a classroom 1350
facility in which the needs of infants, toddlers, preschool 1351
children, and school children are provided for by persons other 1352
than the parent or guardian of such children for any part of the 1353
day, including persons not employed by the school district 1354
operating such classroom facility. 1355

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

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

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

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

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

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

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

(1) That by issuing bonds in an amount equal to the school district's portion of the basic project cost the district is unable to provide adequate classroom facilities without

assistance from the state; 1385

(2) Unless the school district board has resolved to 1386
transfer money in accordance with section 3318.051 of the 1387
Revised Code or to apply the proceeds of a property tax or the 1388
proceeds of an income tax, or a combination of proceeds from 1389
such taxes, as authorized under section 3318.052 of the Revised 1390
Code, that to qualify for such state assistance it is necessary 1391
to do either of the following: 1392

(a) Levy a tax outside the ten-mill limitation the 1393
proceeds of which shall be used to pay the cost of maintaining 1394
the classroom facilities included in the project; 1395

(b) Earmark for maintenance of classroom facilities from 1396
the proceeds of an existing permanent improvement tax levied 1397
under section 5705.21 of the Revised Code, if such tax can be 1398
used for maintenance, an amount equivalent to the amount of the 1399
additional tax otherwise required under this section and 1400
sections 3318.05 and 3318.08 of the Revised Code. 1401

(3) That the question of any tax levy specified in a 1402
resolution described in division (A) (2) (a) of this section, if 1403
required, shall be submitted to the electors of the school 1404
district at the next general or primary election, if there be a 1405
general or primary election not less than ninety and not more 1406
than one hundred ten days after the day of the adoption of such 1407
resolution or, if not, at a special election to be held at a 1408
time specified in the resolution which shall be not less than 1409
ninety days after the day of the adoption of the resolution and 1410
which shall be in accordance with the requirements of section 1411
3501.01 of the Revised Code. 1412

Such resolution shall also state that the question of 1413

issuing bonds of the board shall be combined in a single 1414
proposal with the question of such tax levy. More than one 1415
election under this section may be held in any one calendar 1416
year. Such resolution shall specify both of the following: 1417

(a) That the rate which it is necessary to levy shall be 1418
at the rate of not less than one-half mill for each one dollar 1419
of ~~valuation~~taxable value, and that such tax shall be levied for 1420
a period of twenty-three years; 1421

(b) That the proceeds of the tax shall be used to pay the 1422
cost of maintaining the classroom facilities included in the 1423
project. 1424

(B) A copy of a resolution adopted under division (A) of 1425
this section shall after its passage and not less than ninety 1426
days prior to the date set therein for the election be certified 1427
to the county board of elections. 1428

The resolution of the school district board, in addition 1429
to meeting other applicable requirements of section 133.18 of 1430
the Revised Code, shall state that the amount of bonds to be 1431
issued will be an amount equal to the school district's portion 1432
of the basic project cost, and state the maximum maturity of the 1433
bonds which may be any number of years not exceeding the term 1434
calculated under section 133.20 of the Revised Code as 1435
determined by the board. In estimating the amount of bonds to be 1436
issued, the board shall take into consideration the amount of 1437
moneys then in the bond retirement fund and the amount of moneys 1438
to be collected for and disbursed from the bond retirement fund 1439
during the remainder of the year in which the resolution of 1440
necessity is adopted. 1441

If the bonds are to be issued in more than one series, the 1442

resolution may state, in addition to the information required to 1443
be stated under division (B) (3) of section 133.18 of the Revised 1444
Code, the number of series, which shall not exceed five, the 1445
principal amount of each series, and the approximate date each 1446
series will be issued, and may provide that no series, or any 1447
portion thereof, may be issued before such date. Upon such a 1448
resolution being certified to the county auditor as required by 1449
division (C) of section 133.18 of the Revised Code, the county 1450
auditor, in calculating, advising, and confirming the estimated 1451
average annual property tax levy under that division, shall also 1452
calculate, advise, and confirm by certification the estimated 1453
average property tax levy for each series of bonds to be issued. 1454

Notice of the election shall include the fact that the tax 1455
levy shall be at the rate of not less than one-half mill for 1456
each one dollar of ~~valuation~~ taxable value for a period of 1457
twenty-three years, and that the proceeds of the tax shall be 1458
used to pay the cost of maintaining the classroom facilities 1459
included in the project. The notice shall also express the rate 1460
in dollars for each one hundred thousand dollars of fair market 1461
value. 1462

If the bonds are to be issued in more than one series, the 1463
board of education, when filing copies of the resolution with 1464
the board of elections as required by division (D) of section 1465
133.18 of the Revised Code, may direct the board of elections to 1466
include in the notice of election the principal amount and 1467
approximate date of each series, the maximum number of years 1468
over which the principal of each series may be paid, the 1469
estimated additional average property tax levy for each series, 1470
and the first calendar year in which the tax is expected to be 1471
due for each series, in addition to the information required to 1472
be stated in the notice under divisions (E) (3) (a) to (e) of 1473

section 133.18 of the Revised Code. 1474

(C) (1) Except as otherwise provided in division (C) (2) of 1475
this section, the form of the ballot to be used at such election 1476
shall be: 1477

"A majority affirmative vote is necessary for passage. 1478

Shall bonds be issued by the (here insert 1479
name of school district) school district to pay the local share 1480
of school construction under the State of Ohio Classroom 1481
Facilities Assistance Program in the principal amount of 1482
\$...... (here insert principal amount of the bond issue), 1483
to be repaid annually over a maximum period of 1484
(here insert the maximum number of years over which the 1485
principal of the bonds may be paid) years, and an annual levy of 1486
property taxes be made outside the ten-mill limitation, 1487
estimated by the county auditor to average over the repayment 1488
period of the bond issue ~~(here insert the number of~~ 1489
~~mills estimated)~~ mills for each ~~one dollar~~ \$1 of tax 1490
~~valuation~~ taxable value, which amounts to \$...... ~~(rate~~ 1491
~~expressed in cents or dollars and cents, such as "thirty six~~ 1492
~~cents" or "\$0.36")~~ for each ~~one hundred dollars~~ \$100,000 of tax 1493
~~valuation~~ fair market value to pay the annual debt charges on 1494
the bonds and to pay debt charges on any notes issued in 1495
anticipation of the bonds?" 1496

and, unless the additional levy 1497

of taxes is not required pursuant 1498

to division (C) of section 1499

3318.05 of the Revised Code, 1500

"Shall an additional levy of taxes be made for a period of 1501

twenty-three years to benefit the (here insert name 1502
of school district) school district, the proceeds of which shall 1503
be used to pay the cost of maintaining the classroom facilities 1504
included in the project at the rate of (here insert 1505
the number of mills, which shall not be less than one-half mill) 1506
mills for each ~~one dollar~~ \$1 of valuation taxable value, which 1507
amounts to \$..... for each \$100,000 of fair market value? 1508

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

"

(2) If authority is sought to issue bonds in more than one 1513
series and the board of education so elects, the form of the 1514
ballot shall be as prescribed in section 3318.062 of the Revised 1515
Code. If the board of education elects the form of the ballot 1516
prescribed in that section, it shall so state in the resolution 1517
adopted under this section. 1518

(D) If it is necessary for the school district to acquire 1519
a site for the classroom facilities to be acquired pursuant to 1520
sections 3318.01 to 3318.20 of the Revised Code, the district 1521
board may propose either to issue bonds of the board or to levy 1522
a tax to pay for the acquisition of such site, and may combine 1523
the question of doing so with the questions specified in 1524
division (B) of this section. Bonds issued under this division 1525
for the purpose of acquiring a site are a general obligation of 1526
the school district and are Chapter 133. securities. 1527

The form of that portion of the ballot to include the 1528
question of either issuing bonds or levying a tax for site 1529
acquisition purposes shall be one of the following: 1530

(1) "Shall bonds be issued by the (here 1531
insert name of the school district) school district to pay costs 1532
of acquiring a site for classroom facilities under the State of 1533
Ohio Classroom Facilities Assistance Program in the principal 1534
amount of \$..... (here insert principal amount of the bond 1535
issue), to be repaid annually over a maximum period 1536
of (here insert maximum number of years over which 1537
the principal of the bonds may be paid) years, and an annual 1538
levy of property taxes be made outside the ten-mill limitation, 1539
estimated by the county auditor to average over the repayment 1540
period of the bond issue ~~(here insert number of~~ 1541
~~mills)~~ mills for each ~~one dollar~~ \$1 of tax valuation taxable 1542
value, which ~~amount amounts~~ to \$..... ~~(here insert rate~~ 1543
~~expressed in cents or dollars and cents, such as "thirty six~~ 1544
~~cents" or "\$0.36")~~ for each ~~one hundred dollars~~ \$100,000 of 1545
valuation fair market value to pay the annual debt charges on 1546
the bonds and to pay debt charges on any notes issued in 1547
anticipation of the bonds?" 1548

(2) "Shall an additional levy of taxes outside the ten- 1549
mill limitation be made for the benefit of the (here 1550
insert name of the school district) school district for the 1551
purpose of acquiring a site for classroom facilities in the sum 1552
of \$..... (here insert annual amount the levy is to produce) 1553
estimated by the county auditor to average ~~(here insert~~ 1554
~~number of mills)~~ mills for each ~~one hundred dollars~~ \$1 of 1555
valuation taxable value, which amounts to \$..... for each 1556
\$100,000 of fair market value, for a period of (here 1557
insert number of years the millage is to be imposed) years?" 1558

Where it is necessary to combine the question of issuing 1559
bonds of the school district and levying a tax as described in 1560
division (B) of this section with the question of issuing bonds 1561

of the school district for acquisition of a site, the question 1562
specified in that division to be voted on shall be "For the Bond 1563
Issues and the Tax Levy" and "Against the Bond Issues and the 1564
Tax Levy." 1565

Where it is necessary to combine the question of issuing 1566
bonds of the school district and levying a tax as described in 1567
division (B) of this section with the question of levying a tax 1568
for the acquisition of a site, the question specified in that 1569
division to be voted on shall be "For the Bond Issue and the Tax 1570
Levies" and "Against the Bond Issue and the Tax Levies." 1571

Where the school district board chooses to combine the 1572
question in division (B) of this section with any of the 1573
additional questions described in divisions (A) to (D) of 1574
section 3318.056 of the Revised Code, the question specified in 1575
division (B) of this section to be voted on shall be "For the 1576
Bond Issues and the Tax Levies" and "Against the Bond Issues and 1577
the Tax Levies." 1578

If a majority of those voting upon a proposition hereunder 1579
which includes the question of issuing bonds vote in favor 1580
thereof, and if the agreement provided for by section 3318.08 of 1581
the Revised Code has been entered into, the school district 1582
board may proceed under Chapter 133. of the Revised Code, with 1583
the issuance of bonds or bond anticipation notes in accordance 1584
with the terms of the agreement. 1585

Sec. 3318.061. This section applies only to school 1586
districts eligible to receive additional assistance under 1587
division (B) (2) of section 3318.04 of the Revised Code. 1588

The board of education of a school district in which a tax 1589
described by division (B) of section 3318.05 and levied under 1590

section 3318.06 of the Revised Code is in effect, may adopt a 1591
resolution by vote of a majority of its members to extend the 1592
term of that tax beyond the expiration of that tax as originally 1593
approved under that section. The school district board may 1594
include in the resolution a proposal to extend the term of that 1595
tax at the rate of not less than one-half mill for each dollar 1596
of ~~valuation~~ taxable value for a period of twenty-three years 1597
from the year in which the school district board and the Ohio 1598
facilities construction commission enter into an agreement under 1599
division (B) (2) of section 3318.04 of the Revised Code or in the 1600
following year, as specified in the resolution. Such a 1601
resolution may be adopted at any time before such an agreement 1602
is entered into and before the tax levied pursuant to section 1603
3318.06 of the Revised Code expires. If the resolution is 1604
combined with a resolution to issue bonds to pay the school 1605
district's portion of the basic project cost, it shall conform 1606
with the requirements of divisions (A) (1), (2), and (3) of 1607
section 3318.06 of the Revised Code, except that the resolution 1608
also shall state that the tax levy proposed in the resolution is 1609
an extension of an existing tax levied under that section. A 1610
resolution proposing an extension adopted under this section 1611
does not take effect until it is approved by a majority of 1612
electors voting in favor of the resolution at a general, 1613
primary, or special election as provided in this section. 1614

A tax levy extended under this section is subject to the 1615
same terms and limitations to which the original tax levied 1616
under section 3318.06 of the Revised Code is subject under that 1617
section, except the term of the extension shall be as specified 1618
in this section. 1619

The school district board shall certify a copy of the 1620
resolution adopted under this section to the proper county board 1621

of elections not later than ninety days before the date set in 1622
the resolution as the date of the election at which the question 1623
will be submitted to electors. The notice of the election shall 1624
conform with the requirements of division (A) (3) of section 1625
3318.06 of the Revised Code, except that the notice also shall 1626
state that the maintenance tax levy is an extension of an 1627
existing tax levy. 1628

The form of the ballot shall be as follows: 1629

"Shall the existing tax levied to pay the cost of 1630
maintaining classroom facilities constructed with the proceeds 1631
of the previously issued bonds at the rate of (here 1632
insert the number of mills, which shall not be less than one- 1633
half mill) mills ~~per dollar for each \$1 of tax valuation taxable~~ 1634
value, which amounts to \$..... for each \$100,000 of fair 1635
market value, be extended until (here insert the year 1636
that is twenty-three years after the year in which the district 1637
and commission will enter into an agreement under division (B) 1638
(2) of section 3318.04 of the Revised Code or the following 1639
year)? 1640

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

" 1641
1642
1643
1644

Section 3318.07 of the Revised Code applies to ballot 1645
questions under this section. 1646

Sec. 3318.062. (A) If authority is sought to issue bonds 1647
in more than one series to pay the school district's portion of 1648
the basic project cost under sections 3318.01 to 3318.20 of the 1649
Revised Code, the form of the ballot shall be: 1650

"Shall bonds be issued by the (here insert name 1651
of school district) school district to pay the local share of 1652
school construction under the State of Ohio Classroom Facilities 1653
Assistance Program in the total principal amount of \$...... 1654
(total principal amount of the bond issue), to be issued 1655
in (number of series) series, each series to be repaid 1656
annually over not more than (maximum number of years over 1657
which the principal of each series may be paid) years, and an 1658
annual levy of property taxes be made outside the ten-mill 1659
limitation to pay the annual debt charges on the bonds and on 1660
any notes issued in anticipation of the bonds, at a rate 1661
estimated by the county auditor to average over the repayment 1662
period of each series as follows: (insert the 1663
following for each series: "the series, in a 1664
principal amount of \$......~~dollars~~, requiring mills 1665
~~per dollar for each \$1 of tax valuation taxable value~~, which 1666
amounts to \$...... ~~(rate expressed in cents or dollars and~~ 1667
~~cents, such as "36 cents" or "\$1.41")~~ for each ~~one hundred~~ 1668
~~dollars in tax valuation~~\$100,000 of fair market value, 1669
commencing in and first payable in)" 1670

and, unless the additional levy 1671

of taxes is not required pursuant 1672

to division (C) of section 1673

3318.05 of the Revised Code, 1674

"Shall an additional levy of taxes be made for a period of 1675
twenty-three years to benefit the (here insert name 1676
of school district) school district, the proceeds of which shall 1677
be used to pay the cost of maintaining the classroom facilities 1678
included in the project at the rate of (here insert 1679

the number of mills, which shall not be less than one-half mill) 1680
mills for each ~~one dollar~~ \$1 of valuation taxable value, which 1681
amounts to \$..... for each \$100,000 of fair market value? 1682

For the bond issue
Against the bond issue

1683
1684
1685

"

1686

(B) If it is necessary for the school district to acquire 1687
a site for the classroom facilities to be acquired pursuant to 1688
sections 3318.01 to 3318.20 of the Revised Code, the district 1689
board may propose either to issue bonds of the board or to levy 1690
a tax to pay for the acquisition of such site, and may combine 1691
the question of doing so with the questions specified in 1692
division (A) of this section. Bonds issued under this division 1693
for the purpose of acquiring a site are a general obligation of 1694
the school district and are Chapter 133. securities. 1695

The form of that portion of the ballot to include the 1696
question of either issuing bonds or levying a tax for site 1697
acquisition purposes shall be one of the forms prescribed in 1698
division (D) of section 3318.06 of the Revised Code. 1699

(C) Where the school district board chooses to combine the 1700
question in division (A) of this section with any of the 1701
additional questions described in divisions (A) to (D) of 1702
section 3318.056 of the Revised Code, the question specified in 1703
division (A) of this section to be voted on shall be "For the 1704
Bond Issues and the Tax Levies" and "Against the Bond Issues and 1705
the Tax Levies." 1706

(D) If a majority of those voting upon a proposition 1707
prescribed in this section which includes the question of 1708

issuing bonds vote in favor of that issuance, and if the 1709
agreement prescribed in section 3318.08 of the Revised Code has 1710
been entered into, the school district board may proceed under 1711
Chapter 133. of the Revised Code with the issuance of bonds or 1712
bond anticipation notes in accordance with the terms of the 1713
agreement. 1714

Sec. 3318.063. If the board of education of a city, 1715
exempted village, or local school district that has entered into 1716
an agreement under section 3318.051 of the Revised Code to make 1717
transfers of money in lieu of levying the tax for maintenance of 1718
the classroom facilities included in the district's project 1719
determines that it no longer can continue making the transfers 1720
so agreed to and desires to rescind that agreement, the board 1721
shall adopt the resolution to submit the question of the tax 1722
levy prescribed in this section. 1723

The resolution shall declare that the question of a tax 1724
levy specified in division (F) of section 3318.051 of the 1725
Revised Code shall be submitted to the electors of the school 1726
district at the next general or primary election, if there be a 1727
general or primary election not less than seventy-five and not 1728
more than ninety-five days after the day of the adoption of such 1729
resolution or, if not, at a special election to be held at a 1730
time specified in the resolution which shall be not less than 1731
seventy-five days after the day of the adoption of the 1732
resolution and which shall be in accordance with the 1733
requirements of section 3501.01 of the Revised Code. Such 1734
resolution shall specify both of the following: 1735

(A) That the rate which it is necessary to levy shall be 1736
at the rate of not less than one-half mill for each one dollar 1737
of ~~valuation~~ taxable value, and that such tax shall be levied 1738

for the number of years required by division (F) of section 1739
3318.051 of the Revised Code; 1740

(B) That the proceeds of the tax shall be used to pay the 1741
cost of maintaining the classroom facilities included in the 1742
project. 1743

A copy of such resolution shall after its passage and not 1744
less than seventy-five days prior to the date set therein for 1745
the election be certified to the county board of elections. 1746

Notice of the election shall include the fact that the tax 1747
levy shall be at the rate of not less than one-half mill for 1748
each one dollar of ~~valuation~~ taxable value for the number of 1749
years required by division (F) of section 3318.051 of the 1750
Revised Code, and that the proceeds of the tax shall be used to 1751
pay the cost of maintaining the classroom facilities included in 1752
the project. The notice shall also express the rate in dollars 1753
for each one hundred thousand dollars of fair market value. 1754

The form of the ballot to be used at such election shall 1755
be: 1756

"Shall a levy of taxes be made for a period 1757
of (here insert the number of years, which shall 1758
not be less than the number required by division (F) of section 1759
3318.051 of the Revised Code) years to benefit the 1760
(here insert name of school district) school district, the 1761
proceeds of which shall be used to pay the cost of maintaining 1762
the classroom facilities included in the project at the rate 1763
of (here insert the number of mills, which shall not 1764
be less than one-half mill) mills for each ~~one dollar~~ \$1 of 1765
valuation taxable value, which amounts to \$..... for each 1766
\$100,000 of fair market value? 1767

FOR THE TAX LEVY
AGAINST THE TAX LEVY

1768
1769
1770
1771

"

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

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

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

A copy of such resolution shall after its passage and not
less than ninety days prior to the date set therein for the

election be certified to the county board of elections. 1797

Notice of the election shall include the fact that the tax 1798
levy shall be at the rate of not less than one-half mill for 1799
each one dollar of ~~valuation~~ taxable value for a period of 1800
twenty-three years, and that the proceeds of the tax shall be 1801
used to pay the cost of maintaining the classroom facilities 1802
included in the project. The notice shall also express the rate 1803
in dollars for each one hundred thousand dollars of fair market 1804
value. 1805

The form of the ballot to be used at such election shall 1806
be: 1807

"Shall a levy of taxes be made for a period of twenty- 1808
three years to benefit the (here insert name of 1809
school district) school district, the proceeds of which shall be 1810
used to pay the cost of maintaining the classroom facilities 1811
included in the project at the rate of (here insert 1812
the number of mills, which shall not be less than one-half mill) 1813
mills for each ~~one dollar~~ \$1 of valuation taxable value, which 1814
amounts to \$..... for each \$100,000 of fair market value? 1815

FOR THE TAX LEVY
AGAINST THE TAX LEVY

" 1819

Sec. 3318.45. (A) Unless division (B) of section 3318.44 1820
of the Revised Code applies, if a joint vocational school 1821
district board of education proposes to issue securities to 1822
generate all or part of the school district's portion of the 1823
basic project cost of the school district's project under 1824
sections 3318.40 to 3318.45 of the Revised Code, the school 1825

district board shall adopt a resolution in accordance with 1826
Chapter 133. and section 3311.20 of the Revised Code. Unless the 1827
school district board seeks authority to issue securities in 1828
more than one series, the school district board shall adopt the 1829
form of the ballot prescribed in section 133.18 of the Revised 1830
Code. 1831

(B) If authority is sought to issue bonds in more than one 1832
series, the form of the ballot shall be: 1833

"Shall bonds be issued by the (here insert name 1834
of joint vocational school district) joint vocational school 1835
district to pay the local share of school construction under the 1836
State of Ohio Joint Vocational School Facilities Assistance 1837
Program in the total principal amount of \$..... (total 1838
principal amount of the bond issue), to be issued in 1839
(number of series) series, each series to be repaid annually 1840
over not more than (maximum number of years over which 1841
the principal of each series may be paid) years, and an annual 1842
levy of property taxes be made outside the ten-mill limitation 1843
to pay the annual debt charges on the bonds and on any notes 1844
issued in anticipation of the bonds, at a rate estimated by the 1845
county auditor to average over the repayment period of each 1846
series as follows: [insert the following for each 1847
series: "the series, in a principal amount of 1848
\$..... dollars, requiring mills ~~per dollar for each~~ 1849
~~\$1 of tax valuation~~ taxable value, which ~~amount amounts to~~ 1850
~~\$..... (rate expressed in cents or dollars and cents, such as~~ 1851
~~"36 cents" or "\$1.41") for each one hundred dollars in tax~~ 1852
~~valuation~~\$100,000 of fair market value, commencing in 1853
and first payable in"]? 1854

1855

For the bond issue	1856
Against the bond issue	1857

" 1858

(C) If it is necessary for the school district to acquire 1859
a site for the classroom facilities to be acquired pursuant to 1860
sections 3318.40 to 3318.45 of the Revised Code, the district 1861
board may propose either to issue bonds of the board or to levy 1862
a tax to pay for the acquisition of such site and may combine 1863
the question of doing so with the question specified by 1864
reference in division (A) of this section or the question 1865
specified in division (B) of this section. Bonds issued under 1866
this division for the purpose of acquiring a site are a general 1867
obligation of the school district and are Chapter 133. 1868
securities. 1869

The form of that portion of the ballot to include the 1870
question of either issuing bonds or levying a tax for site 1871
acquisition purposes shall be one of the following: 1872

(1) "Shall bonds be issued by the (here 1873
insert name of the joint vocational school district) joint 1874
vocational school district to pay costs of acquiring a site for 1875
classroom facilities under the State of Ohio Joint Vocational 1876
School Facilities Assistance Program in the principal amount of 1877
\$...... (here insert principal amount of the bond issue), to 1878
be repaid annually over a maximum period of (here 1879
insert maximum number of years over which the principal of the 1880
bonds may be paid) years, and an annual levy of property taxes 1881
be made outside the ten-mill limitation, estimated by the county 1882
auditor to average over the repayment period of the bond 1883
issue ~~(here insert number of mills)~~ mills for each 1884
~~one dollar \$1 of tax valuation taxable value, which amount~~ 1885

~~amounts to \$..... (here insert rate expressed in cents or~~ 1886
~~dollars and cents, such as "thirty six cents" or "\$0.36") for~~ 1887
~~each one hundred dollars \$100,000 of valuation fair market~~ 1888
value, to pay the annual debt charges on the bonds and to pay 1889
debt charges on any notes issued in anticipation of the bonds?" 1890

(2) "Shall an additional levy of taxes outside the ten- 1891
mill limitation be made for the benefit of the (here 1892
insert name of the joint vocational school district) joint 1893
vocational school district for the purpose of acquiring a site 1894
for classroom facilities in the sum of \$..... (here insert 1895
annual amount the levy is to produce) estimated by the county 1896
auditor to average ~~(here insert number of mills)~~ mills 1897
for each ~~one hundred dollars \$1~~ of valuation taxable value, 1898
which ~~amount amounts to \$..... (here insert rate expressed~~ 1899
~~in cents or dollars and cents, such as "thirty six cents" or~~ 1900
~~"\$0.36")~~ for each ~~one hundred dollars \$100,000 of valuation fair~~ 1901
market value, for a period of (here insert number of 1902
years the millage is to be imposed) years?" 1903

Where it is necessary to combine the question of issuing 1904
bonds of the joint vocational school district as described in 1905
division (A) of this section with the question of issuing bonds 1906
of the school district for acquisition of a site, the question 1907
specified in that division to be voted on shall be "For the bond 1908
issues" and "Against the bond issues." 1909

Where it is necessary to combine the question of issuing 1910
bonds of the joint vocational school district as described in 1911
division (A) of this section with the question of levying a tax 1912
for the acquisition of a site, the question specified in that 1913
division to be voted on shall be "For the bond issue and the tax 1914
levy" and "Against the bond issue and the tax levy." 1915

(D) Where the school district board chooses to combine a 1916
question specified in this section with any of the additional 1917
questions described in division (C) of section 3318.44 of the 1918
Revised Code, the question to be voted on shall be "For the bond 1919
issues and the tax levies" and "Against the bond issues and the 1920
tax levies." 1921

(E) If a majority of those voting upon a proposition 1922
prescribed in this section which includes the question of 1923
issuing bonds vote in favor of that issuance and if the 1924
agreement prescribed in section 3318.08 of the Revised Code has 1925
been entered into, the school district board may proceed under 1926
Chapter 133. of the Revised Code with the issuance of bonds or 1927
bond anticipation notes in accordance with the terms of the 1928
agreement. 1929

Sec. 3381.03. Any county, or any two or more counties, 1930
municipal corporations, or townships, or any combination of 1931
these may create a regional arts and cultural district by the 1932
adoption of a resolution or ordinance by the board of county 1933
commissioners of each county, the legislative authority of each 1934
municipal corporation, and the board of township trustees of 1935
each township that desires to create or to join in the creation 1936
of the district. The resolution or ordinance shall state all of 1937
the following: 1938

(A) The purposes for the creation of the district; 1939

(B) The counties, municipal corporations, or townships 1940
that are to be included in the district; 1941

(C) The official name by which the district shall be 1942
known; 1943

(D) The location of the principal office of the district 1944

or the manner in which the location shall be selected; 1945

(E) Subject to section 3381.05 of the Revised Code, the 1946
number, term, and compensation, which shall not exceed the sum 1947
of fifty dollars for each board and committee meeting attended 1948
by a member, of the members of the board of trustees of the 1949
district; 1950

(F) Subject to section 3381.05 of the Revised Code, the 1951
manner in which members of the board of trustees of the district 1952
shall be appointed; the method of filling vacancies; and the 1953
period, if any, for which a trustee continues in office after 1954
expiration of the trustee's term pending the appointment of the 1955
trustee's successor; 1956

(G) The manner of apportioning expenses of the district 1957
among the participating counties, municipal corporations, and 1958
townships. 1959

The resolution or ordinance may also provide that the 1960
authority of the districts to make grants under section 3381.20 1961
of the Revised Code may be totally or partially delegated to one 1962
or more area arts councils, as defined in section 757.03 of the 1963
Revised Code, located within the district. 1964

The district provided for in the resolution or ordinance 1965
shall be created upon the adoption of the resolution or 1966
ordinance by the board of county commissioners of each county, 1967
the legislative authority of each municipal corporation, and the 1968
board of township trustees of each township enumerated in the 1969
resolution or ordinance. The resolution or ordinance may be 1970
amended to include additional counties, municipal corporations, 1971
or townships or for any other purpose by the adoption of an 1972
amendment by the board of county commissioners of each county, 1973

the legislative authority of each municipal corporation, and the 1974
board of township trustees of each township that has created or 1975
joined or proposes to join the district. 1976

After each county, municipal corporation, and township has 1977
adopted a resolution or ordinance approving inclusion of 1978
additional counties, municipal corporations, or townships in the 1979
district, a copy of the resolution or ordinance shall be filed 1980
with the clerk of the board of the county commissioners of each 1981
county, the clerk of the legislative authority of each municipal 1982
corporation, and the fiscal officer of the board of trustees of 1983
each township proposed to be included in the district. The 1984
inclusion is effective when all such filing is completed unless 1985
the district to which territory is to be added has authority to 1986
levy an ad valorem tax on property within its territory, in 1987
which event the inclusion shall become effective upon voter 1988
approval of the joinder and the tax. The board of trustees shall 1989
promptly certify the proposal to the board or boards of 1990
elections for the purpose of having the proposal placed on the 1991
ballot at the next general or primary election that occurs not 1992
less than sixty days after the date of the meeting of the board 1993
of trustees, or at a special election held on a date specified 1994
in the certification that is not less than sixty days after the 1995
date of the meeting of the board. If territory of more than one 1996
county, municipal corporation, or township is to be added to the 1997
regional arts and cultural district, the electors of the 1998
territories of the counties, municipal corporations, or 1999
townships which are to be added shall vote as a district, and 2000
the outcome of the election shall be determined by the vote cast 2001
in the entire district. Upon certification of a proposal to the 2002
board or boards of elections pursuant to this section, the board 2003
or boards of elections shall make the necessary arrangements for 2004

the submission of the questions to the electors of the territory 2005
to be added to the district, and the election shall be held, 2006
canvassed, and certified in the manner provided for the 2007
submission of tax levies under section 5705.19 of the Revised 2008
Code, except that the question appearing on the ballot shall 2009
read: 2010

"Shall the territory within the (name 2011
or names of political subdivisions to be joined) be added 2012
to (name) regional arts and 2013
cultural district? And shall a(n) (here 2014
insert type of tax or taxes) at a rate of taxation not to exceed 2015
..... (here insert maximum tax rate or rates) be levied for 2016
purposes of such district?" 2017

If the tax is a tax on property, the rate shall be 2018
expressed numerically in mills for each one dollar of taxable 2019
value and numerically in dollars for each one hundred thousand 2020
dollars of fair market value, as that term is defined in section 2021
5705.01 of the Revised Code. 2022

If the question is approved by a majority of the electors 2023
voting on the question, the joinder is effective immediately, 2024
and the district may extend the levy of the tax against all the 2025
taxable property within the territory that has been added. If 2026
the question is approved at a general election or at a special 2027
election occurring prior to a general election but after the 2028
fifteenth day of July in any calendar year, the district may 2029
amend its budget and resolution adopted pursuant to section 2030
5705.34 of the Revised Code, and the levy shall be placed on the 2031
current tax list and duplicate and collected as other taxes are 2032
collected from all taxable property within the territory of the 2033
district, including the territory added as a result of the 2034

election. 2035

The territory of a district shall be coextensive with the 2036
territory of the counties, municipal corporations, and townships 2037
included within the district, provided that the same territory 2038
may not be included in more than one regional arts and cultural 2039
district, and provided, that if a district includes only a 2040
portion of an entire county, a district may be created in the 2041
remaining portion of the same county by resolution of the board 2042
of county commissioners acting alone or in conjunction with 2043
municipal corporations and townships as provided in this 2044
section. 2045

Sec. 4582.024. After a port authority has been created, 2046
any municipal corporation, township, or county, acting by 2047
ordinance, resolution of the township trustees, or resolution of 2048
the county commissioners, respectively, which is contiguous to 2049
such port authority, or to any municipal corporation, township, 2050
or county which proposes to join such port authority at the same 2051
time and is contiguous to such port authority, or any county 2052
within which such port authority is situated, may join such port 2053
authority and thereupon the jurisdiction and territory of such 2054
port authority shall include such municipal corporation, county, 2055
or township. If more than one such political subdivision is to 2056
be joined to the port authority at the same time, then each such 2057
ordinance or resolution shall designate the political 2058
subdivisions which are to be so joined. Any territory or 2059
municipal corporation not included in a port authority and which 2060
is annexed to a municipal corporation included within the 2061
jurisdiction and territory of a port authority shall, on such 2062
annexation and without further proceedings, be annexed to and be 2063
included in the jurisdiction and territory of such port 2064
authority. Before such political subdivision or subdivisions are 2065

joined to a port authority, other than by annexation to a 2066
municipality, the political subdivision or subdivisions 2067
theretofore comprising such port authority shall agree upon the 2068
terms and conditions pursuant to which such political 2069
subdivision or subdivisions are to be joined. For all purposes 2070
of sections 4582.01 to 4582.20, inclusive, of the Revised Code, 2071
such political subdivision or subdivisions shall be considered 2072
to have participated in the creation of such port authority, 2073
except that the initial term of any director of the port 2074
authority appointed by such a political subdivision shall be 2075
four years. After each ordinance or resolution proposing joinder 2076
to the port authority has become effective and the terms and 2077
conditions of joinder have been agreed to, the board of 2078
directors of the port authority shall by resolution either 2079
accept or reject such joinder. Such joinder shall be effective 2080
on adoption of the resolution accepting such joinder, unless the 2081
port authority to which a political subdivision or subdivisions 2082
including a county within which such port authority is located, 2083
are to be joined has authority under section 4582.14 of the 2084
Revised Code to levy a tax on property within its jurisdiction, 2085
then such joinder shall not be effective until approved by the 2086
affirmative vote of a majority of the electors voting on the 2087
question of such joinder. If more than one political subdivision 2088
is to be joined to the port authority, then the electors of such 2089
subdivision shall vote as a district and the majority 2090
affirmative vote shall be determined by the vote cast in such 2091
district as a whole. Such election shall be called by the board 2092
of directors of the port authority and shall be held, canvassed, 2093
and certified in the manner provided for the submission of tax 2094
levies under section 5705.191 of the Revised Code except that 2095
the question appearing on the ballot shall read: 2096

"Shall 2097
(name or names of political subdivisions to be joined) 2098
be joined to (name) port authority and the 2099
~~(name)~~ 2100
existing tax levy (levies) of such port authority (aggregating) 2101
..... ~~mill per dollar mill(s) for each \$1 of valuation~~ 2102
taxable value, which amounts to \$..... for each \$100,000 of 2103
fair market value, be authorized to be 2104
levied against properties within 2105
....." 2106
(name or names of political subdivisions to be joined) 2107
If the question is approved such joinder shall be immediately 2108
effective and the port authority shall be authorized to extend 2109
the levy of such tax against all the taxable property within the 2110
political subdivision or political subdivisions which have been 2111
joined. If such question is approved at a general election then 2112
the port authority may amend its budget and resolution adopted 2113
pursuant to section 5705.34 of the Revised Code and such levy 2114
shall be placed on the current tax list and duplicate and 2115
collected as other taxes are collected from all taxable property 2116
within the port authority including the political subdivision or 2117
political subdivisions joined as a result of such election. 2118
As used in this section, "fair market value" has the same 2119
meaning as in section 5705.01 of the Revised Code. 2120
Sec. 4582.26. After a port authority has been created, any 2121
municipal corporation, township, county, or other political 2122
subdivision, acting by ordinance or resolution, which is 2123

contiguous to any municipal corporation, township, county, or 2124
other political subdivision which participated in the creation 2125
of such port authority or to any municipal corporation, 2126
township, county, or other political subdivision which proposes 2127
to join the port authority at the same time and is contiguous to 2128
any municipal corporation, township, county, or other political 2129
subdivision which participated in the creation of such port 2130
authority, may join such port authority, and thereupon the 2131
jurisdiction and territory of the port authority includes the 2132
municipal corporation, county, township, or other political 2133
subdivision so joining. If more than one such political 2134
subdivision is to be joined to the port authority at the same 2135
time, then each such ordinance or resolution shall designate the 2136
political subdivisions which are to be so joined. Any territory 2137
or municipal corporation not included in a port authority and 2138
which is annexed to a municipal corporation included within the 2139
jurisdiction and territory of a port authority shall, on such 2140
annexation and without further proceedings, be annexed to and be 2141
included in the jurisdiction and territory of the port 2142
authority. Before such political subdivision or subdivisions are 2143
joined to a port authority, other than by annexation to a 2144
municipal corporation, the political subdivision or subdivisions 2145
theretofore comprising such port authority shall agree upon the 2146
terms and conditions pursuant to which such political 2147
subdivision or subdivisions are to be joined. For all purposes 2148
of sections 4582.21 to 4582.59 of the Revised Code, such 2149
political subdivision or subdivisions shall be considered to 2150
have participated in the creation of such port authority, except 2151
that the initial term of any director of the port authority 2152
appointed by such a political subdivision shall be four years. 2153
After each ordinance or resolution proposing joinder to the port 2154
authority has become effective and the terms and conditions of 2155

joinder have been agreed to, the board of directors of the port 2156
authority shall by resolution either accept or reject such 2157
joinder. Such joinder shall be effective upon adoption of the 2158
resolution accepting such joinder, unless the port authority to 2159
which a political subdivision or subdivisions, including a 2160
county within which such port authority is located, are to be 2161
joined, has authority under section 4582.40 of the Revised Code 2162
to levy a tax on property within its jurisdiction, then such 2163
joinder shall not be effective until approved by the affirmative 2164
vote of a majority of the electors voting on the question of the 2165
joinder. If more than one political subdivision is to be joined 2166
to the port authority, then the electors of such subdivisions 2167
shall vote as a district and the majority affirmative vote shall 2168
be determined by the vote cast in such district as a whole. The 2169
election shall be called by the board of directors of the port 2170
authority and shall be held, canvassed, and certified in the 2171
manner provided for the submission of tax levies under section 2172
5705.191 of the Revised Code except that the question appearing 2173
on the ballot shall read: 2174

"Shall 2175

(Name or names of political subdivisions to be joined) 2176

..... 2177

~~be joined~~) 2178

be joined to (Name) port authority 2179

~~(Name)~~ 2180

and the existing tax levy (levies) of such port authority 2181

(aggregating) ~~mill per dollar~~ mill(s) for each 2182

\$1 of valuation taxable value, which amounts to \$..... for 2183

<u>each \$100,000 of fair market value</u>	2184
be authorized to be levied against properties within	2185
.....?"	2186
(Name or names of political subdivisions to be joined)	2187
If the question is approved the joinder becomes immediately	2188
effective and the port authority is authorized to extend the	2189
levy of such tax against all the taxable property within the	2190
political subdivision or political subdivisions which have been	2191
joined. If such question is approved at a general election, then	2192
the port authority may amend its budget and resolution adopted	2193
pursuant to section 5705.34 of the Revised Code and such levy	2194
shall be placed on the current tax list and duplicate and	2195
collected as other taxes are collected from all taxable property	2196
within the port authority including the political subdivision or	2197
political subdivisions joined as a result of the election.	2198
<u>As used in this section, "fair market value" has the same</u>	2199
<u>meaning as in section 5705.01 of the Revised Code.</u>	2200
Sec. 5705.01. As used in this chapter:	2201
(A) "Subdivision" means any county; municipal corporation;	2202
township; township police district; joint police district;	2203
township fire district; joint fire district; joint ambulance	2204
district; joint emergency medical services district; fire and	2205
ambulance district; joint recreation district; township waste	2206
disposal district; township road district; community college	2207
district; technical college district; detention facility	2208
district; a district organized under section 2151.65 of the	2209
Revised Code; a combined district organized under sections	2210
2152.41 and 2151.65 of the Revised Code; a joint-county alcohol,	2211
drug addiction, and mental health service district; a drainage	2212

improvement district created under section 6131.52 of the 2213
Revised Code; a lake facilities authority created under Chapter 2214
353. of the Revised Code; a union cemetery district; a county 2215
school financing district; a city, local, exempted village, 2216
cooperative education, or joint vocational school district; or a 2217
regional student education district created under section 2218
3313.83 of the Revised Code. 2219

(B) "Municipal corporation" means all municipal 2220
corporations, including those that have adopted a charter under 2221
Article XVIII, Ohio Constitution. 2222

(C) "Taxing authority" or "bond issuing authority" means, 2223
in the case of any county, the board of county commissioners; in 2224
the case of a municipal corporation, the council or other 2225
legislative authority of the municipal corporation; in the case 2226
of a city, local, exempted village, cooperative education, or 2227
joint vocational school district, the board of education; in the 2228
case of a community college district, the board of trustees of 2229
the district; in the case of a technical college district, the 2230
board of trustees of the district; in the case of a detention 2231
facility district, a district organized under section 2151.65 of 2232
the Revised Code, or a combined district organized under 2233
sections 2152.41 and 2151.65 of the Revised Code, the joint 2234
board of county commissioners of the district; in the case of a 2235
township, the board of township trustees; in the case of a joint 2236
police district, the joint police district board; in the case of 2237
a joint fire district, the board of fire district trustees; in 2238
the case of a joint recreation district, the joint recreation 2239
district board of trustees; in the case of a joint-county 2240
alcohol, drug addiction, and mental health service district, the 2241
district's board of alcohol, drug addiction, and mental health 2242
services; in the case of a joint ambulance district or a fire 2243

and ambulance district, the board of trustees of the district; 2244
in the case of a union cemetery district, the legislative 2245
authority of the municipal corporation and the board of township 2246
trustees, acting jointly as described in section 759.341 of the 2247
Revised Code; in the case of a drainage improvement district, 2248
the board of county commissioners of the county in which the 2249
drainage district is located; in the case of a lake facilities 2250
authority, the board of directors; in the case of a joint 2251
emergency medical services district, the joint board of county 2252
commissioners of all counties in which all or any part of the 2253
district lies; and in the case of a township police district, a 2254
township fire district, a township road district, or a township 2255
waste disposal district, the board of township trustees of the 2256
township in which the district is located. "Taxing authority" 2257
also means the educational service center governing board that 2258
serves as the taxing authority of a county school financing 2259
district as provided in section 3311.50 of the Revised Code, and 2260
the board of directors of a regional student education district 2261
created under section 3313.83 of the Revised Code. 2262

(D) "Fiscal officer" in the case of a county, means the 2263
county auditor; in the case of a municipal corporation, the city 2264
auditor or village clerk, or an officer who, by virtue of the 2265
charter, has the duties and functions of the city auditor or 2266
village clerk, except that in the case of a municipal university 2267
the board of directors of which have assumed, in the manner 2268
provided by law, the custody and control of the funds of the 2269
university, the chief accounting officer of the university shall 2270
perform, with respect to the funds, the duties vested in the 2271
fiscal officer of the subdivision by sections 5705.41 and 2272
5705.44 of the Revised Code; in the case of a school district, 2273
the treasurer of the board of education; in the case of a county 2274

school financing district, the treasurer of the educational 2275
service center governing board that serves as the taxing 2276
authority; in the case of a township, the township fiscal 2277
officer; in the case of a joint police district, the treasurer 2278
of the district; in the case of a joint fire district, the clerk 2279
of the board of fire district trustees; in the case of a joint 2280
ambulance district, the clerk of the board of trustees of the 2281
district; in the case of a joint emergency medical services 2282
district, the person appointed as fiscal officer pursuant to 2283
division (D) of section 307.053 of the Revised Code; in the case 2284
of a fire and ambulance district, the person appointed as fiscal 2285
officer pursuant to division (B) of section 505.375 of the 2286
Revised Code; in the case of a joint recreation district, the 2287
person designated pursuant to section 755.15 of the Revised 2288
Code; in the case of a union cemetery district, the clerk of the 2289
municipal corporation designated in section 759.34 of the 2290
Revised Code; in the case of a children's home district, 2291
educational service center, general health district, joint- 2292
county alcohol, drug addiction, and mental health service 2293
district, county library district, detention facility district, 2294
district organized under section 2151.65 of the Revised Code, a 2295
combined district organized under sections 2152.41 and 2151.65 2296
of the Revised Code, or a metropolitan park district for which 2297
no treasurer has been appointed pursuant to section 1545.07 of 2298
the Revised Code, the county auditor of the county designated by 2299
law to act as the auditor of the district; in the case of a 2300
metropolitan park district which has appointed a treasurer 2301
pursuant to section 1545.07 of the Revised Code, that treasurer; 2302
in the case of a drainage improvement district, the auditor of 2303
the county in which the drainage improvement district is 2304
located; in the case of a lake facilities authority, the fiscal 2305
officer designated under section 353.02 of the Revised Code; in 2306

the case of a regional student education district, the fiscal 2307
officer appointed pursuant to section 3313.83 of the Revised 2308
Code; and in all other cases, the officer responsible for 2309
keeping the appropriation accounts and drawing warrants for the 2310
expenditure of the moneys of the district or taxing unit. 2311

(E) "Permanent improvement" or "improvement" means any 2312
property, asset, or improvement with an estimated life or 2313
usefulness of five years or more, including land and interests 2314
therein, and reconstructions, enlargements, and extensions 2315
thereof having an estimated life or usefulness of five years or 2316
more. 2317

(F) "Current operating expenses" and "current expenses" 2318
mean the lawful expenditures of a subdivision, except those for 2319
permanent improvements, and except payments for interest, 2320
sinking fund, and retirement of bonds, notes, and certificates 2321
of indebtedness of the subdivision. 2322

(G) "Debt charges" means interest, sinking fund, and 2323
retirement charges on bonds, notes, or certificates of 2324
indebtedness. 2325

(H) "Taxing unit" means any subdivision or other 2326
governmental district having authority to levy taxes on the 2327
property in the district or issue bonds that constitute a charge 2328
against the property of the district, including conservancy 2329
districts, metropolitan park districts, sanitary districts, road 2330
districts, and other districts. 2331

(I) "District authority" means any board of directors, 2332
trustees, commissioners, or other officers controlling a 2333
district institution or activity that derives its income or 2334
funds from two or more subdivisions, such as the educational 2335

service center, the trustees of district children's homes, the 2336
district board of health, a joint-county alcohol, drug 2337
addiction, and mental health service district's board of 2338
alcohol, drug addiction, and mental health services, detention 2339
facility districts, a joint recreation district board of 2340
trustees, districts organized under section 2151.65 of the 2341
Revised Code, combined districts organized under sections 2342
2152.41 and 2151.65 of the Revised Code, and other such boards. 2343

(J) "Tax list" and "tax duplicate" mean the general tax 2344
lists and duplicates prescribed by sections 319.28 and 319.29 of 2345
the Revised Code. 2346

(K) "Property" as applied to a tax levy means taxable 2347
property listed on general tax lists and duplicates. 2348

(L) "Association library district" means a territory, the 2349
boundaries of which are defined by the state library board 2350
pursuant to division (I) of section 3375.01 of the Revised Code, 2351
in which a library association or private corporation maintains 2352
a free public library. 2353

(M) "Library district" means a territory, the boundaries 2354
of which are defined by the state library board pursuant to 2355
section 3375.01 of the Revised Code, in which the board of 2356
trustees of a county, municipal corporation, school district, or 2357
township public library maintains a free public library. 2358

(N) "Qualifying library levy" means either of the 2359
following: 2360

(1) A levy for the support of a library association or 2361
private corporation that has an association library district 2362
with boundaries that are not identical to those of a 2363
subdivision; 2364

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

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

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

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

(B) (1) When a taxing authority determines that it is necessary to levy a tax outside the ten-mill limitation for any purpose authorized by the Revised Code, the taxing authority shall certify to the county auditor a resolution or ordinance requesting that the county auditor certify to the taxing authority the total current tax valuation of the subdivision, and the number of mills for each one dollar of taxable value and

that rate stated in dollars for each one hundred thousand 2395
dollars of fair market value required to generate a specified 2396
amount of revenue, or the dollar amount of revenue that would be 2397
generated by a specified number of mills for each one dollar of 2398
taxable value. The resolution or ordinance shall state all of 2399
the following: 2400

(a) The purpose of the tax; 2401

(b) Whether the tax is an additional levy, a renewal or a 2402
replacement of an existing tax, or a renewal or replacement of 2403
an existing tax with an increase or a decrease; 2404

(c) The section of the Revised Code authorizing submission 2405
of the question of the tax; 2406

(d) The term of years of the tax or if the tax is for a 2407
continuing period of time; 2408

(e) That the tax is to be levied upon the entire territory 2409
of the subdivision or, if authorized by the Revised Code, a 2410
description of the portion of the territory of the subdivision 2411
in which the tax is to be levied; 2412

(f) The date of the election at which the question of the 2413
tax shall appear on the ballot; 2414

(g) That the ballot measure shall be submitted to the 2415
entire territory of the subdivision or, if authorized by the 2416
Revised Code, a description of the portion of the territory of 2417
the subdivision to which the ballot measure shall be submitted; 2418

(h) The tax year in which the tax will first be levied and 2419
the calendar year in which the tax will first be collected; 2420

(i) Each such county in which the subdivision has 2421
territory. 2422

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

~~(2) When considering the tangible personal property 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.~~

~~(3)~~ Upon receiving the certification from the county auditor, the taxing authority may adopt a resolution or ordinance stating the rate of the tax levy, expressed in mills for each one dollar in tax valuation of taxable value and in dollars for each one hundred thousand dollars of fair market value, as estimated by the county auditor, and that the taxing authority will proceed with the submission of the question of the tax to electors. The taxing authority shall certify this resolution or ordinance, a copy of the county auditor's certification, and the resolution or ordinance the taxing authority adopted under division (B)(1) of this section to the county auditor and to the proper county board of elections in the manner and within the time prescribed by the section of the Revised Code governing submission of the question. The county board of elections shall not submit the question of the tax to electors unless a copy of the county auditor's certification accompanies the resolutions or ordinances the taxing authority certifies to the board. Before requesting a taxing authority to

submit a tax levy, any agency or authority authorized to make 2454
that request shall first request the certification from the 2455
county auditor provided under this section. 2456

~~(4)~~(3) This division is supplemental to, and not in 2457
derogation of, any similar requirement governing the 2458
certification by the county auditor of the tax valuation of a 2459
subdivision or necessary tax rates for the purposes of the 2460
submission of the question of a tax in excess of the ten-mill 2461
limitation, including sections 133.18 and 5705.195 of the 2462
Revised Code. 2463

(C) All taxes levied on property shall be extended on the 2464
tax list and duplicate by the county auditor of the county in 2465
which the property is located, and shall be collected by the 2466
county treasurer of such county in the same manner and under the 2467
same laws and rules as are prescribed for the assessment and 2468
collection of county taxes. The proceeds of any tax levied by or 2469
for any subdivision when received by its fiscal officer shall be 2470
deposited in its treasury to the credit of the appropriate fund. 2471

Sec. 5705.192. (A) For the purposes of this section only, 2472
"taxing authority" includes a township board of park 2473
commissioners appointed under section 511.18 of the Revised 2474
Code. 2475

(B) A taxing authority may propose to replace an existing 2476
levy that the taxing authority is authorized to levy, regardless 2477
of the section of the Revised Code under which the authority is 2478
granted, except a school district emergency levy proposed 2479
pursuant to sections 5705.194 to 5705.197 of the Revised Code. 2480
The taxing authority may propose to replace the existing levy in 2481
its entirety at the rate at which it is authorized to be levied; 2482
may propose to replace a portion of the existing levy at a 2483

lesser rate; or may propose to replace the existing levy in its 2484
entirety and increase the rate at which it is levied. If the 2485
taxing authority proposes to replace an existing levy, the 2486
proposed levy shall be called a replacement levy and shall be so 2487
designated on the ballot. Except as otherwise provided in this 2488
division, a replacement levy shall be limited to the purpose of 2489
the existing levy, and shall appear separately on the ballot 2490
from, and shall not be conjoined with, the renewal of any other 2491
existing levy. In the case of an existing school district levy 2492
imposed under section 5705.21 of the Revised Code for the 2493
purpose specified in division (F) of section 5705.19 of the 2494
Revised Code, or in the case of an existing school district levy 2495
imposed under section 5705.217 of the Revised Code for the 2496
acquisition, construction, enlargement, renovation, and 2497
financing of permanent improvements, the replacement for that 2498
existing levy may be for the same purpose or for the purpose of 2499
general permanent improvements as defined in section 5705.21 of 2500
the Revised Code. The replacement for an existing levy imposed 2501
under division (L) of section 5705.19 or section 5705.222 of the 2502
Revised Code may be for any purpose authorized for a levy 2503
imposed under section 5705.222 of the Revised Code. 2504

The resolution proposing a replacement levy shall specify 2505
the purpose of the levy; its proposed rate expressed in mills 2506
for each one dollar of taxable value and in dollars for each one 2507
hundred thousand dollars of fair market value; whether the 2508
proposed rate is the same as the rate of the existing levy, a 2509
reduction, or an increase; the extent of any reduction or 2510
increase expressed in mills for each one dollar of taxable value 2511
and in dollars for each one hundred thousand dollars of fair 2512
market value; the first calendar year in which the levy will be 2513
due; and the term of the levy, expressed in years or, if 2514

applicable, that it will be levied for a continuing period of 2515
time. 2516

The sections of the Revised Code governing the maximum 2517
rate and term of the existing levy, the contents of the 2518
resolution that proposed the levy, the adoption of the 2519
resolution, the arrangements for the submission of the question 2520
of the levy, and notice of the election also govern the 2521
respective provisions of the proposal to replace the existing 2522
levy, except as provided in divisions (B) (1) to (4) of this 2523
section: 2524

(1) In the case of an existing school district levy that 2525
is imposed under section 5705.21 of the Revised Code for the 2526
purpose specified in division (F) of section 5705.19 of the 2527
Revised Code or under section 5705.217 of the Revised Code for 2528
the acquisition, construction, enlargement, renovation, and 2529
financing of permanent improvements, and that is to be replaced 2530
by a levy for general permanent improvements, the term of the 2531
replacement levy may be for a continuing period of time. 2532

(2) The date on which the election is held shall be as 2533
follows: 2534

(a) For the replacement of a levy with a fixed term of 2535
years, the date of the general election held during the last 2536
year the existing levy may be extended on the real and public 2537
utility property tax list and duplicate, or the date of any 2538
election held in the ensuing year; 2539

(b) For the replacement of a levy imposed for a continuing 2540
period of time, the date of any election held in any year after 2541
the year the levy to be replaced is first approved by the 2542
electors, except that only one election on the question of 2543

replacing the levy may be held during any calendar year. 2544

The failure by the electors to approve a proposal to 2545
replace a levy imposed for a continuing period of time does not 2546
terminate the existing continuing levy. 2547

(3) In the case of an existing school district levy 2548
imposed under division (B) of section 5705.21, division (C) of 2549
section 5705.212, or division (J) of section 5705.218 of the 2550
Revised Code, the rates allocated to the qualifying school 2551
district and to partnering community schools each may be 2552
increased or decreased or remain the same, and the total rate 2553
may be increased, decreased, or remain the same. 2554

(4) In the case of an existing levy imposed under division 2555
(L) of section 5705.19 of the Revised Code, the term may be for 2556
any number of years not exceeding ten or for a continuing period 2557
of time. 2558

(C) The form of the ballot at the election on the question 2559
of a replacement levy shall be as follows: 2560

"A replacement of a tax for the benefit of 2561
(name of subdivision or public library) for the purpose 2562
of (the purpose stated in the resolution) at a rate 2563
not exceeding mills for each ~~one dollar~~ \$1 of 2564
~~valuation~~ taxable value, which amounts to \$..... ~~(rate~~ 2565
~~expressed in dollars and cents)~~ for each ~~one hundred dollars in~~ 2566
~~valuation~~ \$100,000 of fair market value, for (number 2567
of years levy is to run, or that it will be levied for a 2568
continuous period of time) 2569

FOR THE TAX LEVY
AGAINST THE TAX LEVY

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"

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

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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, which amounts to \$..... for each \$100,000 of fair market value, and an increase of mills, which amounts to \$..... for each \$100,000 of fair market value, 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, which amounts to \$..... for each \$100,000 of fair market value, to constitute" after the words "a replacement of." If the existing levy is imposed under division (B) of section 5705.21, division (C) (1) of section 5705.212, or division (J) of section 5705.218 of the Revised Code, the form of the ballot also shall state the portion of the total increased rate or of the total rate as reduced that is to be allocated to partnering community schools.

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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 "....." (first year the replacement tax is to be levied), first due in

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calendar year (first calendar year in which the tax
shall be due)." 2603
2604

The question covered by the resolution shall be submitted 2605
as a separate proposition, but may be printed on the same ballot 2606
with any other proposition submitted at the same election, other 2607
than the election of officers. More than one such question may 2608
be submitted at the same election. 2609

(D) Two or more existing levies, or any portion of those 2610
levies, may be combined into one replacement levy, so long as 2611
all of the existing levies are for the same purpose and either 2612
all are due to expire the same year or all are for a continuing 2613
period of time. The question of combining all or portions of 2614
those existing levies into the replacement levy shall appear as 2615
one ballot proposition before the electors. If the electors 2616
approve the ballot proposition, all or the stated portions of 2617
the existing levies are replaced by one replacement levy. 2618

(E) A levy approved in excess of the ten-mill limitation 2619
under this section shall be certified to the tax commissioner. 2620
In the first year of a levy approved under this section, the 2621
levy shall be extended on the tax lists after the February 2622
settlement succeeding the election at which the levy was 2623
approved. If the levy is to be placed on the tax lists of the 2624
current year, as specified in the resolution providing for its 2625
submission, the result of the election shall be certified 2626
immediately after the canvass by the board of elections to the 2627
taxing authority, which shall forthwith make the necessary levy 2628
and certify it to the county auditor, who shall extend it on the 2629
tax lists for collection. After the first year, the levy shall 2630
be included in the annual tax budget that is certified to the 2631
county budget commission. 2632

If notes are authorized to be issued in anticipation of 2633
the proceeds of the existing levy, notes may be issued in 2634
anticipation of the proceeds of the replacement levy, and such 2635
issuance is subject to the terms and limitations governing the 2636
issuance of notes in anticipation of the proceeds of the 2637
existing levy. 2638

(F) This section does not authorize a tax to be levied in 2639
any year after the year in which revenue is not needed for the 2640
purpose for which the tax is levied. 2641

Sec. 5705.195. Within five days after the resolution is 2642
certified to the county auditor as provided by section 5705.194 2643
of the Revised Code, the auditor shall calculate and certify to 2644
the taxing authority the annual levy, expressed in dollars ~~and~~ 2645
~~cents~~ for each one hundred thousand dollars of ~~valuation~~ fair 2646
market value as well as in mills for each one dollar of 2647
~~valuation~~ taxable value, throughout the life of the levy which 2648
will be required to produce the annual amount set forth in the 2649
resolution assuming that the amount of the tax list of such 2650
subdivision remains throughout the life of the levy the same as 2651
the amount of the tax list for the current year, and if this is 2652
not determined, the estimated amount submitted by the auditor to 2653
the county budget commission. ~~When considering the tangible~~ 2654
~~personal property component of the tax valuation of the~~ 2655
~~subdivision, the county auditor shall take into account the~~ 2656
~~assessment percentages prescribed in section 5711.22 of the~~ 2657
~~Revised Code. The tax commissioner may issue rules, orders, or~~ 2658
~~instructions directing how the assessment percentages must be~~ 2659
~~utilized.~~ 2660

Upon receiving the certification from the county auditor, 2661
if the taxing authority desires to proceed with the submission 2662

of the question it shall, not less than ninety days before the 2663
day of such election, certify its resolution, together with the 2664
amount of the average tax levy, expressed in dollars ~~and cents~~ 2665
for each one hundred thousand dollars of ~~valuation~~ fair market 2666
value as well as in mills for each one dollar of 2667
~~valuation~~ taxable value, estimated by the auditor, and the number 2668
of years the levy is to run to the board of elections of the 2669
county which shall prepare the ballots and make other necessary 2670
arrangements for the submission of the question to the voters of 2671
the subdivision. 2672

Sec. 5705.196. The election provided for in section 2673
5705.194 of the Revised Code shall be held at the regular places 2674
for voting in the district, and shall be conducted, canvassed, 2675
and certified in the same manner as regular elections in the 2676
district for the election of county officers, provided that in 2677
any such election in which only part of the electors of a 2678
precinct are qualified to vote, the board of elections may 2679
assign voters in such part to an adjoining precinct. Such an 2680
assignment may be made to an adjoining precinct in another 2681
county with the consent and approval of the board of elections 2682
of such other county. Notice of the election shall be published 2683
in one newspaper of general circulation in the district once a 2684
week for two consecutive weeks or as provided in section 7.16 of 2685
the Revised Code, prior to the election. If the board of 2686
elections operates and maintains a web site, the board of 2687
elections shall post notice of the election on its web site for 2688
thirty days prior to the election. Such notice shall state the 2689
annual proceeds of the proposed levy, the purpose for which such 2690
proceeds are to be used, the number of years during which the 2691
levy shall run, and the estimated average additional tax rate 2692
expressed in dollars ~~and cents~~ for each one hundred thousand 2693

dollars of ~~valuation~~fair market value as well as in mills for 2694
each one dollar of ~~valuation~~taxable value, outside the 2695
limitation imposed by Section 2 of Article XII, Ohio 2696
Constitution, as certified by the county auditor. 2697

Sec. 5705.197. The form of the ballot to be used at the 2698
election provided for in section 5705.195 of the Revised Code 2699
shall be as follows: 2700

"Shall a levy be imposed by the (here insert 2701
name of school district) for the purpose of (here 2702
insert purpose of levy) in the sum of \$..... (here insert 2703
annual amount the levy is to produce) and a levy of taxes to be 2704
made outside of the ten-mill limitation estimated by the county 2705
auditor to average ~~(here insert number of mills)~~ 2706
mills for each ~~one dollar~~ \$1 of ~~valuation~~taxable value, which 2707
amounts to \$..... ~~(here insert rate expressed in dollars~~ 2708
~~and cents)~~ for each ~~one hundred dollars~~ \$100,000 of 2709
~~valuation~~fair market value, for a period of (here 2710
insert the number of years the millage is to be imposed) years? 2711

For the Tax Levy
Against the Tax Levy

" 2712

The purpose for which the tax is to be levied shall be 2716
printed in the space indicated, in boldface type of at least 2717
twice the size of the type immediately surrounding it. 2718

If the tax is to be placed on the current tax list, the 2719
form of the ballot shall be modified by adding, after "years," 2720
the phrase ", commencing in (first year the tax is to 2721
be levied), first due in calendar year (first 2722

calendar year in which the tax shall be due)." 2723

If the levy submitted is a proposal to renew all or a 2724
portion of an existing levy, the form of the ballot specified in 2725
this section ~~may~~must be changed by adding the following at the 2726
beginning of the form, after the words "shall a levy": 2727

(A) "Renewing an existing levy" in the case of a proposal 2728
to renew an existing levy in the same amount; 2729

(B) "Renewing \$..... ~~dollars~~ and providing an increase of 2730
\$..... ~~dollars~~" in the case of an increase; 2731

(C) "Renewing part of an existing levy, being a reduction 2732
of \$..... ~~dollars~~" in the case of a renewal of only part of an 2733
existing levy. 2734

If the levy submitted is a proposal to renew all or a 2735
portion of more than one existing levy, the form of the ballot 2736
may be changed in any of the manners provided in division (A), 2737
(B), or (C) of this section, or any combination of those 2738
manners, as appropriate, so long as the form of the ballot 2739
reflects the number of levies to be renewed, whether the amount 2740
of any of the levies will be increased or decreased, the amount 2741
of any such increase or decrease for each levy, and that none of 2742
the existing levies to be renewed will be levied after the year 2743
preceding the year in which the renewal levy is first imposed. 2744
The form of the ballot shall be changed by adding the following 2745
statement after "for a period of years?" and before "For 2746
the Tax Levy" and "Against the Tax Levy": 2747

"If approved, any remaining tax years on any of the 2748
above (here insert the number of existing levies) existing 2749
levies will not be collected after (here insert the 2750
current tax year or, if not the current tax year, the applicable 2751

tax year)."

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

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

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

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

(b) The dollar amount equal to the product of the total taxable value of all taxable real property in the school district in the then-current year, excluding carryover property as defined in section 319.301 of the Revised Code, multiplied by the annual levy, expressed in mills for each one dollar of

~~valuation~~taxable value, that was required to produce the annual 2781
dollar amount of the levy under this section in the prior year; 2782
provided, that the amount under division (A) (2) (b) of this 2783
section shall not be less than zero. 2784

(B) The resolution proposing the substitute levy shall 2785
specify the annual dollar amount the levy is to produce in its 2786
initial year; the first calendar year in which the levy will be 2787
due; and the term of the levy expressed in years, which may be 2788
any number not exceeding ten, or for a continuing period of 2789
time. The resolution shall specify the date of holding the 2790
election, which shall not be earlier than ninety days after 2791
certification of the resolution to the board of elections, and 2792
which shall be consistent with the requirements of section 2793
3501.01 of the Revised Code. If two or more existing levies are 2794
to be included in a single substitute levy, but are not 2795
scheduled to expire in the same year, the resolution shall 2796
specify that the existing levies to be substituted shall not be 2797
levied after the year preceding the year in which the substitute 2798
levy is first imposed. 2799

The resolution shall go into immediate effect upon its 2800
passage, and no publication of the resolution shall be necessary 2801
other than that provided for in the notice of election. A copy 2802
of the resolution shall immediately after its passage be 2803
certified to the county auditor in the manner provided by 2804
section 5705.195 of the Revised Code, and sections 5705.194 and 2805
5705.196 of the Revised Code shall govern the arrangements for 2806
the submission of the question and other matters concerning the 2807
notice of election and the election, except as may be provided 2808
otherwise in this section. 2809

(C) The form of the ballot to be used at the election on 2810

the question of a levy under this section shall be as follows: 2811

"Shall a tax levy substituting for an existing levy be 2812
imposed by the (here insert name of school district) 2813
for the purpose of providing for the necessary requirements of 2814
the school district in the initial sum of \$..... (here 2815
insert the annual dollar amount the levy is to produce in its 2816
initial year), and a levy of taxes be made outside of the ten- 2817
mill limitation estimated by the county auditor to 2818
require ~~(here insert number of mills)~~ mills for each 2819
~~one dollar~~ \$1 of valuation taxable value, which amounts to 2820
\$..... ~~(here insert rate expressed in dollars and cents)~~ 2821
for each ~~one hundred dollars~~ \$100,000 of valuation fair market 2822
value for the initial year of the tax, for a period 2823
of (here insert the number of years the levy is to be 2824
imposed, or that it will be levied for a continuing period of 2825
time), commencing in (first year the tax is to be 2826
levied), first due in calendar year (first calendar 2827
year in which the tax shall be due), with the sum of such tax to 2828
increase only if and as new land or real property improvements 2829
not previously taxed by the school district are added to its tax 2830
list? 2831

FOR THE TAX LEVY
AGAINST THE TAX LEVY

" 2835

If the levy submitted is a proposal to substitute all or a 2836
portion of more than one existing levy, the form of the ballot 2837
may be changed so long as the ballot reflects the number of 2838
levies to be substituted and that none of the existing levies to 2839
be substituted will be levied after the year preceding the year 2840

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":

"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)."

(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.

(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.

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

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

(H) After the approval of a levy on the current tax list

and duplicate, and prior to the time when the first tax 2870
collection from the levy can be made, the board of education may 2871
anticipate a fraction of the proceeds of the levy and issue 2872
anticipation notes in a principal amount not exceeding fifty per 2873
cent of the total estimated proceeds of the levy to be collected 2874
during the first year of the levy. The notes shall be issued as 2875
provided in section 133.24 of the Revised Code, shall have 2876
principal payments during each year after the year of their 2877
issuance over a period not to exceed five years, and may have a 2878
principal payment in the year of their issuance. 2879

Sec. 5705.21. (A) At any time, the board of education of 2880
any city, local, exempted village, cooperative education, or 2881
joint vocational school district, by a vote of two-thirds of all 2882
its members, may declare by resolution that the amount of taxes 2883
that may be raised within the ten-mill limitation by levies on 2884
the current tax ~~duplicate~~-list will be insufficient to provide 2885
an adequate amount for the necessary requirements of the school 2886
district, that it is necessary to levy a tax in excess of such 2887
limitation for one of the purposes specified in division (A), 2888
(D), (F), (H), or (DD) of section 5705.19 of the Revised Code, 2889
for general permanent improvements, for the purpose of operating 2890
a cultural center, for the purpose of providing for school 2891
safety and security, or for the purpose of providing education 2892
technology, and that the question of such additional tax levy 2893
shall be submitted to the electors of the school district at a 2894
special election on a day to be specified in the resolution. In 2895
the case of a qualifying library levy for the support of a 2896
library association or private corporation, the question shall 2897
be submitted to the electors of the association library 2898
district. If the resolution states that the levy is for the 2899
purpose of operating a cultural center, the ballot shall state 2900

that the levy is "for the purpose of operating the..... 2901
(name of cultural center)." 2902

As used in this division, "cultural center" means a 2903
freestanding building, separate from a public school building, 2904
that is open to the public for educational, musical, artistic, 2905
and cultural purposes; "education technology" means, but is not 2906
limited to, computer hardware, equipment, materials, and 2907
accessories, equipment used for two-way audio or video, and 2908
software; and "general permanent improvements" means permanent 2909
improvements without regard to the limitation of division (F) of 2910
section 5705.19 of the Revised Code that the improvements be a 2911
specific improvement or a class of improvements that may be 2912
included in a single bond issue. 2913

A resolution adopted under this division shall be confined 2914
to a single purpose and shall specify the amount of the increase 2915
in rate that it is necessary to levy, the purpose of the levy, 2916
and the number of years during which the increase in rate shall 2917
be in effect. The number of years may be any number not 2918
exceeding five or, if the levy is for current expenses of the 2919
district or for general permanent improvements, for a continuing 2920
period of time. 2921

(B) (1) The board of education of a qualifying school 2922
district, by resolution, may declare that it is necessary to 2923
levy a tax in excess of the ten-mill limitation for the purpose 2924
of paying the current expenses of partnering community schools 2925
and, if any of the levy proceeds are so allocated, of the 2926
district. A qualifying school district that is not a municipal 2927
school district may allocate all of the levy proceeds to 2928
partnering community schools. A municipal school district shall 2929
allocate a portion of the levy proceeds to the current expenses 2930

of the district. The resolution shall declare that the question 2931
of the additional tax levy shall be submitted to the electors of 2932
the school district at a special election on a day to be 2933
specified in the resolution. The resolution shall state the 2934
purpose of the levy, the rate of the tax expressed in mills ~~per~~ 2935
for each one dollar of taxable value, the number of such mills 2936
to be levied for the current expenses of the partnering 2937
community schools and the number of such mills, if any, to be 2938
levied for the current expenses of the school district, the 2939
number of years the tax will be levied, and the first year the 2940
tax will be levied. The number of years the tax may be levied 2941
may be any number not exceeding ten years, or for a continuing 2942
period of time. 2943

The levy of a tax for the current expenses of a partnering 2944
community school under this section and the distribution of 2945
proceeds from the tax by a qualifying school district to 2946
partnering community schools is hereby determined to be a proper 2947
public purpose. 2948

(2) (a) If any portion of the levy proceeds are to be 2949
allocated to the current expenses of the qualifying school 2950
district, the form of the ballot at an election held pursuant to 2951
division (B) of this section shall be as follows: 2952

"Shall a levy be imposed by the..... (insert the name 2953
of the qualifying school district) for the purpose of current 2954
expenses of the school district and of partnering community 2955
schools at a rate not exceeding..... ~~(insert the number of~~ 2956
~~mills)~~ mills for each ~~one dollar~~ \$1 of ~~valuation~~ taxable value, 2957
of which..... (insert the number of mills to be allocated to 2958
partnering community schools) mills is to be allocated to 2959
partnering community schools), which amounts ~~to..... (insert~~ 2960

~~the rate expressed in dollars and cents) to \$..... for each~~ 2961
~~one hundred dollars \$100,000 of valuation~~fair market value, 2962
for..... (insert the number of years the levy is to be imposed, 2963
or that it will be levied for a continuing period of time), 2964
beginning..... (insert first year the tax is to be levied), 2965
which will first be payable in calendar year..... (insert the 2966
first calendar year in which the tax would be payable)? 2967

FOR THE TAX LEVY
AGAINST THE TAX LEVY

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(b) If all of the levy proceeds are to be allocated to the 2972
current expenses of partnering community schools, the form of 2973
the ballot shall be as follows: 2974

"Shall a levy be imposed by the..... (insert the name 2975
of the qualifying school district) for the purpose of current 2976
expenses of partnering community schools at a rate not 2977
exceeding..... ~~(insert the number of mills)~~ mills for each ~~one-~~ 2978
~~dollar \$1 of valuation~~taxable value which amounts to..... 2979
~~(insert the rate expressed in dollars and cents) \$..... for~~ 2980
each ~~one hundred dollars \$100,000 of valuation~~fair market value, 2981
for..... (insert the number of years the levy is to be imposed, 2982
or that it will be levied for a continuing period of time), 2983
beginning..... (insert first year the tax is to be levied), 2984
which will first be payable in calendar year..... (insert the 2985
first calendar year in which the tax would be payable)? 2986

2987

FOR THE TAX LEVY
AGAINST THE TAX LEVY

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"

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

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(a) If the qualifying school district is a municipal
school district, the board of education shall distribute the
partnering community schools amount among the then qualifying
community schools not more than forty-five days after the school
district receives and deposits each tax distribution. From each
tax distribution, each such partnering community school shall
receive a portion of the partnering community schools amount 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 of receipt and deposit of the
tax distribution.

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(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

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of each fiscal year, the board of education shall announce an 3020
estimated allocation to partnering community schools for the 3021
ensuing fiscal year. The board is not required to allocate to 3022
partnering community schools the entire partnering community 3023
schools amount in the fiscal year in which a tax distribution is 3024
received and deposited in the partnering community schools fund. 3025
The estimated allocation shall be published on the web site of 3026
the school district and expressed as a dollar amount per 3027
resident student. The actual allocation to community schools in 3028
a fiscal year need not conform to the estimate published by the 3029
school district so long if the estimate was made in good faith. 3030

Distributions by a school district under division (B) (3) 3031
(b) of this section shall be made in accordance with 3032
distribution agreements entered into by the board of education 3033
and each partnering community school eligible for distributions 3034
under this division. The distribution agreements shall be 3035
certified to the department of education each fiscal year before 3036
the thirtieth day of July. Each agreement shall provide for at 3037
least three distributions by the school district to the 3038
partnering community school during the fiscal year and shall 3039
require the initial distribution be made on or before the 3040
thirtieth day of July. 3041

(c) For the purposes of division (B) of this section, the 3042
number of resident students shall be the number of such students 3043
reported under section 3317.03 of the Revised Code and 3044
established by the department of education as of the date of 3045
receipt and deposit of the tax distribution. 3046

(4) To the extent an agreement whereby the qualifying 3047
school district and a community school endorse each other's 3048
programs is necessary for the community school to qualify as a 3049

partnering community school under division (B)(6)(b) of this 3050
section, the board of education of the school district shall 3051
certify to the department of education the agreement along with 3052
the determination that such agreement satisfies the requirements 3053
of that division. The board's determination is conclusive. 3054

(5) For the purposes of Chapter 3317. of the Revised Code 3055
or other laws referring to the "taxes charged and payable" for a 3056
school district, the taxes charged and payable for a qualifying 3057
school district that levies a tax under division (B) of this 3058
section includes only the taxes charged and payable under that 3059
levy for the current expenses of the school district, and does 3060
not include the taxes charged and payable for the current 3061
expenses of partnering community schools. The taxes charged and 3062
payable for the current expenses of partnering community schools 3063
shall not affect the calculation of "state education aid" as 3064
defined in section 5751.20 of the Revised Code. 3065

(6) As used in division (B) of this section: 3066

(a) "Qualifying school district" means a municipal school 3067
district, as defined in section 3311.71 of the Revised Code or a 3068
school district that contains within its territory a partnering 3069
community school. 3070

(b) "Partnering community school" means a community school 3071
established under Chapter 3314. of the Revised Code that is 3072
located within the territory of the qualifying school district 3073
and meets one of the following criteria: 3074

(i) If the qualifying school district is a municipal 3075
school district, the community school is sponsored by the 3076
district or is a party to an agreement with the district whereby 3077
the district and the community school endorse each other's 3078

programs; 3079

(ii) If the qualifying school district is not a municipal 3080
school district, the community school is sponsored by a sponsor 3081
that was rated as "exemplary" in the ratings most recently 3082
published under section 3314.016 of the Revised Code before the 3083
resolution proposing the levy is certified to the board of 3084
elections. 3085

(c) "Partnering community schools amount" means the 3086
product obtained, as of the receipt and deposit of the tax 3087
distribution, by multiplying the amount of a tax distribution by 3088
a fraction, the numerator of which is the number of mills per 3089
dollar of taxable value of the property tax to be allocated to 3090
partnering community schools, and the denominator of which is 3091
the total number of mills per dollar of taxable value authorized 3092
by the electors in the election held under division (B) of this 3093
section, each as set forth in the resolution levying the tax. If 3094
the resolution allocates all of the levy proceeds to partnering 3095
community schools, the "partnering schools amount" equals the 3096
amount of the tax distribution. 3097

(d) "Partnering community schools fund" means a separate 3098
fund established by the board of education of a qualifying 3099
school district for the deposit of partnering community school 3100
amounts under this section. 3101

(e) "Resident student" means a student enrolled in a 3102
partnering community school who is entitled to attend school in 3103
the qualifying school district under section 3313.64 or 3313.65 3104
of the Revised Code. 3105

(f) "Tax distribution" means a distribution of proceeds of 3106
the tax authorized by division (B) of this section under section 3107

321.24 of the Revised Code and distributions that are 3108
attributable to that tax under sections 323.156 and 4503.068 of 3109
the Revised Code or other applicable law. 3110

(C) A resolution adopted under this section shall specify 3111
the date of holding the election, which shall not be earlier 3112
than ninety days after the adoption and certification of the 3113
resolution and which shall be consistent with the requirements 3114
of section 3501.01 of the Revised Code. 3115

A resolution adopted under this section may propose to 3116
renew one or more existing levies imposed under division (A) or 3117
(B) of this section or to increase or decrease a single levy 3118
imposed under either such division. 3119

If the board of education imposes one or more existing 3120
levies for the purpose specified in division (F) of section 3121
5705.19 of the Revised Code, the resolution may propose to renew 3122
one or more of those existing levies, or to increase or decrease 3123
a single such existing levy, for the purpose of general 3124
permanent improvements. 3125

If the resolution proposes to renew two or more existing 3126
levies, the levies shall be levied for the same purpose. The 3127
resolution shall identify those levies and the rates at which 3128
they are levied. The resolution also shall specify that the 3129
existing levies shall not be extended on the tax lists after the 3130
year preceding the year in which the renewal levy is first 3131
imposed, regardless of the years for which those levies 3132
originally were authorized to be levied. 3133

If the resolution proposes to renew an existing levy 3134
imposed under division (B) of this section, the rates allocated 3135
to the qualifying school district and to partnering community 3136

schools each may be increased or decreased or remain the same, 3137
and the total rate may be increased, decreased, or remain the 3138
same. The resolution and notice of election shall specify the 3139
number of the mills to be levied for the current expenses of the 3140
partnering community schools and the number of the mills, if 3141
any, to be levied for the current expenses of the qualifying 3142
school district. 3143

A resolution adopted under this section shall go into 3144
immediate effect upon its passage, and no publication of the 3145
resolution shall be necessary other than that provided for in 3146
the notice of election. A copy of the resolution shall 3147
immediately after its passing be certified to the board of 3148
elections of the proper county in the manner provided by section 3149
5705.25 of the Revised Code. That section shall govern the 3150
arrangements for the submission of such question and other 3151
matters concerning the election to which that section refers, 3152
including publication of notice of the election, except that the 3153
election shall be held on the date specified in the resolution. 3154
In the case of a resolution adopted under division (B) of this 3155
section, the publication of notice of that election shall state 3156
the number of the mills, if any, to be levied for the current 3157
expenses of partnering community schools and the number of the 3158
mills to be levied for the current expenses of the qualifying 3159
school district. If a majority of the electors voting on the 3160
question so submitted in an election vote in favor of the levy, 3161
the board of education may make the necessary levy within the 3162
school district or, in the case of a qualifying library levy for 3163
the support of a library association or private corporation, 3164
within the association library district, at the additional rate, 3165
or at any lesser rate in excess of the ten-mill limitation on 3166
the tax list, for the purpose stated in the resolution. A levy 3167

for a continuing period of time may be reduced pursuant to 3168
section 5705.261 of the Revised Code. The tax levy shall be 3169
included in the next tax budget that is certified to the county 3170
budget commission. 3171

(D) (1) After the approval of a levy on the current tax 3172
list and duplicate for current expenses, for recreational 3173
purposes, for community centers provided for in section 755.16 3174
of the Revised Code, or for a public library of the district 3175
under division (A) of this section, and prior to the time when 3176
the first tax collection from the levy can be made, the board of 3177
education may anticipate a fraction of the proceeds of the levy 3178
and issue anticipation notes in a principal amount not exceeding 3179
fifty per cent of the total estimated proceeds of the levy to be 3180
collected during the first year of the levy. 3181

(2) After the approval of a levy for general permanent 3182
improvements for a specified number of years or for permanent 3183
improvements having the purpose specified in division (F) of 3184
section 5705.19 of the Revised Code, the board of education may 3185
anticipate a fraction of the proceeds of the levy and issue 3186
anticipation notes in a principal amount not exceeding fifty per 3187
cent of the total estimated proceeds of the levy remaining to be 3188
collected in each year over a period of five years after the 3189
issuance of the notes. 3190

The notes shall be issued as provided in section 133.24 of 3191
the Revised Code, shall have principal payments during each year 3192
after the year of their issuance over a period not to exceed 3193
five years, and may have a principal payment in the year of 3194
their issuance. 3195

(3) After approval of a levy for general permanent 3196
improvements for a continuing period of time, the board of 3197

education may anticipate a fraction of the proceeds of the levy 3198
and issue anticipation notes in a principal amount not exceeding 3199
fifty per cent of the total estimated proceeds of the levy to be 3200
collected in each year over a specified period of years, not 3201
exceeding ten, after the issuance of the notes. 3202

The notes shall be issued as provided in section 133.24 of 3203
the Revised Code, shall have principal payments during each year 3204
after the year of their issuance over a period not to exceed ten 3205
years, and may have a principal payment in the year of their 3206
issuance. 3207

(4) After the approval of a levy on the current tax list 3208
and duplicate under division (B) of this section, and prior to 3209
the time when the first tax collection from the levy can be 3210
made, the board of education may anticipate a fraction of the 3211
proceeds of the levy for the current expenses of the school 3212
district and issue anticipation notes in a principal amount not 3213
exceeding fifty per cent of the estimated proceeds of the levy 3214
to be collected during the first year of the levy and allocated 3215
to the school district. The portion of the levy proceeds to be 3216
allocated to partnering community schools under that division 3217
shall not be included in the estimated proceeds anticipated 3218
under this division and shall not be used to pay debt charges on 3219
any anticipation notes. 3220

The notes shall be issued as provided in section 133.24 of 3221
the Revised Code, shall have principal payments during each year 3222
after the year of their issuance over a period not to exceed 3223
five years, and may have a principal payment in the year of 3224
their issuance. 3225

(E) The submission of questions to the electors under this 3226
section is subject to the limitation on the number of election 3227

dates established by section 5705.214 of the Revised Code. 3228

(F) The board of education of any school district that 3229
levies a tax under this section for the purpose of providing for 3230
school safety and security may report to the department of 3231
education how the district is using revenue from that tax. 3232

Sec. 5705.213. (A) (1) The board of education of any school 3233
district, at any time and by a vote of two-thirds of all of its 3234
members, may declare by resolution that the amount of taxes that 3235
may be raised within the ten-mill limitation will be 3236
insufficient to provide an adequate amount for the present and 3237
future requirements of the school district and that it is 3238
necessary to levy a tax in excess of that limitation for current 3239
expenses. The resolution also shall state that the question of 3240
the additional tax shall be submitted to the electors of the 3241
school district at a special election. The resolution shall 3242
specify, for each year the levy is in effect, the amount of 3243
money that the levy is proposed to raise, which may, for years 3244
after the first year the levy is made, be expressed in terms of 3245
a dollar or percentage increase over the prior year's amount. 3246
The resolution also shall specify that the purpose of the levy 3247
is for current expenses, the number of years during which the 3248
tax shall be in effect which may be for any number of years not 3249
exceeding ten, and the year in which the tax first is proposed 3250
to be levied. The resolution shall specify the date of holding 3251
the special election, which shall not be earlier than ninety- 3252
five days after the adoption and certification of the resolution 3253
to the county auditor and not earlier than ninety days after 3254
certification to the board of elections. The date of the 3255
election shall be consistent with the requirements of section 3256
3501.01 of the Revised Code. 3257

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

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

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

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

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

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

(3) A resolution adopted under division (A) (1) or (2) of
this section shall go into immediate effect upon its adoption
and no publication of the resolution is necessary other than
that provided for in the notice of election. Immediately after
its adoption, a copy of the resolution shall be certified to the
county auditor of the proper county, who shall, within five
days, calculate and certify to the board of education the

estimated levy, for the first year, and for each subsequent year 3287
for which the tax is proposed to be in effect. The estimates 3288
shall be made both in mills for each one dollar of 3289
~~valuation, taxable value~~ and in dollars ~~and cents~~ for each one 3290
hundred thousand dollars of ~~valuation~~fair market value. In 3291
making the estimates, the auditor shall assume that the amount 3292
of the tax list remains throughout the life of the levy, the 3293
same as the tax list for the current year. If the tax list for 3294
the current year is not determined, the auditor shall base the 3295
auditor's estimates on the estimated amount of the tax list for 3296
the current year as submitted to the county budget commission. 3297

If the board desires to proceed with the submission of the 3298
question, it shall certify its resolution, with the estimated 3299
tax levy expressed in mills for each one dollar of taxable value 3300
and dollars ~~and cents per~~ for each one hundred thousand dollars 3301
of ~~valuation~~fair market value for each year that the tax is 3302
proposed to be in effect, to the board of elections of the 3303
proper county in the manner provided by division (A) of section 3304
5705.251 of the Revised Code. Section 5705.251 of the Revised 3305
Code shall govern the arrangements for the submission of the 3306
question and other matters concerning the election to which that 3307
section refers. The election shall be held on the date specified 3308
in the resolution. If a majority of the electors voting on the 3309
question so submitted in an election vote in favor of the tax, 3310
and if the tax is authorized to be levied for the current year, 3311
the board of education immediately may make the additional levy 3312
necessary to raise the amount specified in the resolution or a 3313
lesser amount for the purpose stated in the resolution. 3314

(4) The submission of questions to the electors under this 3315
section is subject to the limitation on the number of election 3316
dates established by section 5705.214 of the Revised Code. 3317

(B) Notwithstanding sections 133.30 and 133.301 of the Revised Code, after the approval of a tax to be levied in the current or the 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 and issue anticipation notes in an amount not to exceed fifty per cent of the total estimated proceeds of the levy to be collected during the first year of the levy. 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; and 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.

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

Sec. 5705.215. (A) The governing board of an educational service center that is the taxing authority of a county school financing district, upon receipt of identical resolutions adopted within a sixty-day period by a majority of the members of the board of education of each school district that is within the territory of the county school financing district, may submit a tax levy to the electors of the territory in the same manner as a school board may submit a levy under division (C) of

section 5705.21 of the Revised Code, except that: 3349

(1) The levy may be for a period not to exceed ten years, 3350
or, if the levy is solely for the purpose or purposes described 3351
in division (A) (2) (a) or (c) of this section, for a continuing 3352
period of time. 3353

(2) The purpose of the levy shall be one or more of the 3354
following: 3355

(a) For current expenses for the provision of special 3356
education and related services within the territory of the 3357
district; 3358

(b) For permanent improvements within the territory of the 3359
district for special education and related services; 3360

(c) For current expenses for specified educational 3361
programs within the territory of the district; 3362

(d) For permanent improvements within the territory of the 3363
district for specified educational programs; 3364

(e) For permanent improvements within the territory of the 3365
district. 3366

(B) If the levy provides for but is not limited to current 3367
expenses, the resolutions shall apportion the annual rate of the 3368
levy between current expenses and the other purposes. The 3369
apportionment need not be the same for each year of the levy, 3370
but the respective portions of the rate actually levied each 3371
year for current expenses and the other purposes shall be 3372
limited by that apportionment. 3373

(C) Prior to the application of section 319.301 of the 3374
Revised Code, the rate of a levy that is limited to, or to the 3375
extent that it is apportioned to, purposes other than current 3376

expenses shall be reduced in the same proportion in which the 3377
district's total valuation increases during the life of the levy 3378
because of additions to such valuation that have resulted from 3379
improvements added to the tax list and duplicate. 3380

(D) After the approval of a county school financing 3381
district levy under this section, the taxing authority may 3382
anticipate a fraction of the proceeds of such levy and may from 3383
time to time during the life of such levy, but in any given year 3384
prior to the time when the tax collection from such levy can be 3385
made for that year, issue anticipation notes in an amount not 3386
exceeding fifty per cent of the estimated proceeds of the levy 3387
to be collected in each year up to a period of five years after 3388
the date of the issuance of such notes, less an amount equal to 3389
the proceeds of such levy obligated for each year by the 3390
issuance of anticipation notes, provided that the total amount 3391
maturing in any one year shall not exceed fifty per cent of the 3392
anticipated proceeds of the levy for that year. Each issue of 3393
notes shall be sold as provided in Chapter 133. of the Revised 3394
Code, and shall, except for ~~such~~ the limitation that the total 3395
amount of such notes maturing in any one year shall not exceed 3396
fifty per cent of the anticipated proceeds of such levy for that 3397
year, mature serially in substantially equal installments during 3398
each year over a period not to exceed five years after their 3399
issuance. 3400

(E) (1) In a resolution to be submitted to the taxing 3401
authority of a county school financing district under division 3402
(A) of this section calling for a ballot issue on the question 3403
of the levying of a tax for a continuing period of time by the 3404
taxing authority, the board of education of a school district 3405
that is part of the territory of the county school financing 3406
district also may propose to reduce the rate of one or more of 3407

that school district's property taxes levied for a continuing 3408
period of time in excess of the ten-mill limitation. The 3409
reduction in the rate of a property tax may be any amount, 3410
expressed in mills ~~per~~ for each one dollar of ~~valuation~~ taxable 3411
value and in dollars for each one hundred thousand dollars of 3412
fair market value, not exceeding the rate at which the tax is 3413
authorized to be levied. The reduction in the rate of a tax 3414
shall first take effect in the same year that the county school 3415
financing district tax takes effect, and shall continue for each 3416
year that the county school financing district tax is in effect. 3417
A board of education's resolution proposing to reduce the rate 3418
of one or more of its school district property taxes shall 3419
specifically identify each such tax and shall state for each tax 3420
the maximum rate at which it currently may be levied and the 3421
maximum rate at which it could be levied after the proposed 3422
reduction, expressed in mills ~~per~~ for each one dollar of 3423
~~valuation~~ taxable value and in dollars for each one hundred 3424
thousand dollars of fair market value. 3425

Before submitting the resolution to the taxing authority 3426
of the county school financing district, the board of education 3427
of the school district shall certify a copy of it to the tax 3428
commissioner. Within ten days of receiving the copy, the tax 3429
commissioner shall certify to the board the reduction in the 3430
school district's total effective tax rate for each class of 3431
property that would have resulted if the proposed reduction in 3432
the rate or rates had been in effect the previous year. After 3433
receiving the certification from the commissioner, the board may 3434
amend its resolution to change the proposed property tax rate 3435
reduction before submitting the resolution to the financing 3436
district taxing authority. As used in this paragraph, "effective 3437
tax rate" has the same meaning as in section 323.08 of the 3438

Revised Code. 3439

If the board of education of a school district that is 3440
part of the territory of a county school financing district 3441
adopts a resolution proposing to reduce the rate of one or more 3442
of its property taxes in conjunction with the levying of a tax 3443
by the financing district, the resolution submitted by the board 3444
to the taxing authority of the financing district under division 3445
(A) of this section does not have to be identical in this 3446
respect to the resolutions submitted by the boards of education 3447
of the other school districts that are part of the territory of 3448
the county school financing district. 3449

(2) Each school district that is part of the territory of 3450
a county school financing district may tailor to its own 3451
situation a proposed reduction in one or more property tax rates 3452
in conjunction with the proposed levying of a tax by the county 3453
school financing district; if one such school district proposes 3454
a reduction in one or more tax rates, another school district 3455
may propose a reduction of a different size or may propose no 3456
reduction. Within each school district that is part of the 3457
territory of the county school financing district, the electors 3458
shall vote on one ballot issue combining the question of the 3459
levying of the tax by the taxing authority of the county school 3460
financing district with, if any such reduction is proposed, the 3461
question of the reduction in the rate of one or more taxes of 3462
the school district. If a majority of the electors of the county 3463
school financing district voting on the question of the proposed 3464
levying of a tax by the taxing authority of the financing 3465
district vote to approve the question, any tax reductions 3466
proposed by school districts that are part of the territory of 3467
the financing district also are approved. 3468

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

"Shall the (name of the county school financing district) be authorized to levy an additional tax for (purpose stated in the resolutions) at a rate not exceeding mills for each one dollar of ~~valuation~~taxable value, which amounts to \$..... ~~(rate expressed in dollars and cents)~~ for each ~~one hundred dollars~~ \$100,000 of valuationfair market value, for a continuing period of time? If the county school financing district tax is approved, the rate of an existing tax currently levied by the (name of the school district of which the elector is a resident) at the rate of mills ~~for each one dollar of valuation~~ shall be reduced to mills for each one dollar of taxable value, which amounts to a reduction from \$..... to \$..... for each \$100,000 of fair market value, until any such time as the county school financing district tax is decreased or repealed.

For the issue
Against the issue

" 3491

If the board of education of the school district proposes to reduce the rate of more than one of its existing taxes, the second sentence of the ballot language shall be modified for residents of that district to express the rates at which those taxes currently are levied and the rates to which they would be reduced. If the board of education of the school district does not propose to reduce the rate of any of its taxes, the second

sentence of the ballot language shall not be used for residents 3499
of that district. In any case, the first sentence of the ballot 3500
language shall be the same for all the electors in the county 3501
school financing district, but the second sentence shall be 3502
different in each school district depending on whether and in 3503
what amount the board of education of the school district 3504
proposes to reduce the rate of one or more of its property 3505
taxes. 3506

(4) If the rate of a school district property tax is 3507
reduced pursuant to this division, the tax commissioner shall 3508
compute the percentage required to be computed for that tax 3509
under division (D) of section 319.301 of the Revised Code each 3510
year the rate is reduced as if the tax had been levied in the 3511
preceding year at the rate to which it has been reduced. If the 3512
reduced rate of a tax is increased under division (E) (5) of this 3513
section, the commissioner shall compute the percentage required 3514
to be computed for that tax under division (D) of section 3515
319.301 of the Revised Code each year the rate is increased as 3516
if the tax had been levied in the preceding year at the rate to 3517
which it has been increased. 3518

(5) After the levying of a county school financing 3519
district tax in conjunction with the reduction of the rate of 3520
one or more school district taxes is approved by the electors 3521
under this division, if the rate of the county school financing 3522
district tax is decreased pursuant to an election under section 3523
5705.261 of the Revised Code, the rate of each school district 3524
tax that had been reduced shall be increased by the number of 3525
mills obtained by multiplying the number of mills of the 3526
original reduction by the same percentage that the financing 3527
district tax rate is decreased. If the county school financing 3528
district tax is repealed pursuant to an election under section 3529

5705.261 of the Revised Code, each school district may resume 3530
levying the property taxes that had been reduced at the full 3531
rate originally approved by the electors. A reduction in the 3532
rate of a school district property tax under this division is a 3533
reduction in the rate at which the board of education may levy 3534
that tax only for the period during which the county school 3535
financing district tax is levied prior to any decrease or repeal 3536
under section 5705.261 of the Revised Code. The resumption of 3537
the authority of the board of education to levy an increased or 3538
the full rate of tax does not constitute the levying of a new 3539
tax in excess of the ten-mill limitation. 3540

Sec. 5705.218. (A) The board of education of a city, 3541
local, or exempted village school district, at any time by a 3542
vote of two-thirds of all its members, may declare by resolution 3543
that it may be necessary for the school district to issue 3544
general obligation bonds for permanent improvements. The 3545
resolution shall state all of the following: 3546

(1) The necessity and purpose of the bond issue; 3547

(2) The date of the special election at which the question 3548
shall be submitted to the electors; 3549

(3) The amount, approximate date, estimated rate of 3550
interest, and maximum number of years over which the principal 3551
of the bonds may be paid; 3552

(4) The necessity of levying a tax outside the ten-mill 3553
limitation to pay debt charges on the bonds and any anticipatory 3554
securities. 3555

On adoption of the resolution, the board shall certify a 3556
copy of it to the county auditor. The county auditor promptly 3557
shall estimate and certify to the board the average annual 3558

property tax rate required throughout the stated maturity of the 3559
bonds to pay debt charges on the bonds, in the same manner as 3560
under division (C) of section 133.18 of the Revised Code. 3561

(B) After receiving the county auditor's certification 3562
under division (A) of this section, the board of education of 3563
the city, local, or exempted village school district, by a vote 3564
of two-thirds of all its members, may declare by resolution that 3565
the amount of taxes that can be raised within the ten-mill 3566
limitation will be insufficient to provide an adequate amount 3567
for the present and future requirements of the school district; 3568
that it is necessary to issue general obligation bonds of the 3569
school district for permanent improvements and to levy an 3570
additional tax in excess of the ten-mill limitation to pay debt 3571
charges on the bonds and any anticipatory securities; that it is 3572
necessary for a specified number of years or for a continuing 3573
period of time to levy additional taxes in excess of the ten- 3574
mill limitation to provide funds for the acquisition, 3575
construction, enlargement, renovation, and financing of 3576
permanent improvements or to pay for current operating expenses, 3577
or both; and that the question of the bonds and taxes shall be 3578
submitted to the electors of the school district at a special 3579
election, which shall not be earlier than ninety days after 3580
certification of the resolution to the board of elections, and 3581
the date of which shall be consistent with section 3501.01 of 3582
the Revised Code. The resolution shall specify all of the 3583
following: 3584

(1) The county auditor's estimate of the average annual 3585
property tax rate required throughout the stated maturity of the 3586
bonds to pay debt charges on the bonds; 3587

(2) The proposed rate of the tax, if any, for current 3588

operating expenses, the first year the tax will be levied, and 3589
the number of years it will be levied, or that it will be levied 3590
for a continuing period of time; 3591

(3) The proposed rate of the tax, if any, for permanent 3592
improvements, the first year the tax will be levied, and the 3593
number of years it will be levied, or that it will be levied for 3594
a continuing period of time. 3595

The resolution shall apportion the annual rate of the tax 3596
between current operating expenses and permanent improvements, 3597
if both taxes are proposed. The apportionment may but need not 3598
be the same for each year of the tax, but the respective 3599
portions of the rate actually levied each year for current 3600
operating expenses and permanent improvements shall be limited 3601
by the apportionment. The resolution shall go into immediate 3602
effect upon its passage, and no publication of it is necessary 3603
other than that provided in the notice of election. The board of 3604
education shall certify a copy of the resolution, along with 3605
copies of the auditor's estimate and its resolution under 3606
division (A) of this section, to the board of elections 3607
immediately after its adoption. 3608

(C) The board of elections shall make the arrangements for 3609
the submission to the electors of the school district of the 3610
question proposed under division (B) or (J) of this section, and 3611
the election shall be conducted, canvassed, and certified in the 3612
same manner as regular elections in the district for the 3613
election of county officers. The resolution shall be put before 3614
the electors as one ballot question, with a favorable vote 3615
indicating approval of the bond issue, the levy to pay debt 3616
charges on the bonds and any anticipatory securities, the 3617
current operating expenses levy, the permanent improvements 3618

levy, and the levy for the current expenses of a qualifying 3619
school district and of partnering community schools, as those 3620
levies may be proposed. The board of elections shall publish 3621
notice of the election in a newspaper of general circulation in 3622
the school district once a week for two consecutive weeks, or as 3623
provided in section 7.16 of the Revised Code, prior to the 3624
election. If a board of elections operates and maintains a web 3625
site, that board also shall post notice of the election on its 3626
web site for thirty days prior to the election. The notice of 3627
election shall state all of the following: 3628

(1) The principal amount of the proposed bond issue; 3629

(2) The permanent improvements for which the bonds are to 3630
be issued; 3631

(3) The maximum number of years over which the principal 3632
of the bonds may be paid; 3633

(4) The estimated additional average annual property tax 3634
rate to pay the debt charges on the bonds, as certified by the 3635
county auditor; 3636

(5) The proposed rate of the additional tax, if any, for 3637
current operating expenses and, if the question is proposed 3638
under division (J) of this section, the portion of the rate to 3639
be allocated to the school district and the portion to be 3640
allocated to partnering community schools; 3641

(6) The number of years the current operating expenses tax 3642
will be in effect, or that it will be in effect for a continuing 3643
period of time; 3644

(7) The proposed rate of the additional tax, if any, for 3645
permanent improvements; 3646

(8) The number of years the permanent improvements tax 3647
will be in effect, or that it will be in effect for a continuing 3648
period of time; 3649

(9) The time and place of the special election. 3650

(D) The form of the ballot for an election under this 3651
section is as follows: 3652

"Shall the school district be authorized to do 3653
the following: 3654

(1) Issue bonds for the purpose of in the 3655
principal amount of \$....., to be repaid annually over a 3656
maximum period of years, and levy a property tax outside 3657
the ten-mill limitation, estimated by the county auditor to 3658
average over the bond repayment period mills for each ~~one-~~ 3659
~~dollar~~ \$1 of tax valuation taxable value, which amounts to 3660
\$..... ~~(rate expressed in cents or dollars and cents, such as~~ 3661
~~"36 cents" or "\$1.41")~~ for each ~~\$100~~ \$100,000 of ~~tax~~ 3662
~~valuation~~ fair market value, to pay the annual debt charges on 3663
the bonds, and to pay debt charges on any notes issued in 3664
anticipation of those bonds?" 3665

If either a levy for permanent improvements or a levy for 3666
current operating expenses is proposed, or both are proposed, 3667
the ballot also shall contain the following language, as 3668
appropriate: 3669

"(2) Levy an additional property tax to provide funds for 3670
the acquisition, construction, enlargement, renovation, and 3671
financing of permanent improvements at a rate not 3672
exceeding mills for each ~~one dollar~~ \$1 of tax 3673
~~valuation~~ taxable value, which amounts to \$..... ~~(rate~~ 3674
~~expressed in cents or dollars and cents)~~ for each ~~\$100~~ \$100,000 3675

of ~~tax valuation~~fair market value, for (number of years 3676
of the levy, or a continuing period of time)? 3677

(3) Levy an additional property tax to pay current 3678
operating expenses at a rate not exceeding mills for 3679
each ~~one dollar~~\$1 of ~~tax valuation~~taxable value, which amounts 3680
to \$..... (~~rate expressed in cents or dollars and cents~~) for 3681
each ~~\$100~~\$100,000 of ~~tax valuation~~fair market value, 3682
for (number of years of the levy, or a continuing period 3683
of time)? 3684

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

"

If the question is proposed under division (J) of this 3685
section, the form of the ballot shall be modified as prescribed 3686
by division (J) (4) of this section. 3687

(E) The board of elections promptly shall certify the 3688
results of the election to the tax commissioner and the county 3689
auditor of the county in which the school district is located. 3690
If a majority of the electors voting on the question vote for 3691
it, the board of education may proceed with issuance of the 3692
bonds and with the levy and collection of the property tax or 3693
taxes at the additional rate or any lesser rate in excess of the 3694
ten-mill limitation. Any securities issued by the board of 3695
education under this section are Chapter 133. securities, as 3696
that term is defined in section 133.01 of the Revised Code. 3697
3698
3699
3700
3701

(F) (1) After the approval of a tax for current operating 3702
expenses under this section and prior to the time the first 3703
collection and distribution from the levy can be made, the board 3704

of education may anticipate a fraction of the proceeds of such 3705
levy and issue anticipation notes in a principal amount not 3706
exceeding fifty per cent of the total estimated proceeds of the 3707
tax to be collected during the first year of the levy. 3708

(2) After the approval of a tax under this section for 3709
permanent improvements having a specific purpose, the board of 3710
education may anticipate a fraction of the proceeds of such tax 3711
and issue anticipation notes in a principal amount not exceeding 3712
fifty per cent of the total estimated proceeds of the tax 3713
remaining to be collected in each year over a period of five 3714
years after issuance of the notes. 3715

(3) After the approval of a tax under this section for 3716
general permanent improvements as defined under section 5705.21 3717
of the Revised Code, the board of education may anticipate a 3718
fraction of the proceeds of such tax and issue anticipation 3719
notes in a principal amount not exceeding fifty per cent of the 3720
total estimated proceeds of the tax to be collected in each year 3721
over a specified period of years, not exceeding ten, after 3722
issuance of the notes. 3723

Anticipation notes under this section shall be issued as 3724
provided in section 133.24 of the Revised Code. Notes issued 3725
under division (F) (1) or (2) of this section shall have 3726
principal payments during each year after the year of their 3727
issuance over a period not to exceed five years, and may have a 3728
principal payment in the year of their issuance. Notes issued 3729
under division (F) (3) of this section shall have principal 3730
payments during each year after the year of their issuance over 3731
a period not to exceed ten years, and may have a principal 3732
payment in the year of their issuance. 3733

(G) A tax for current operating expenses or for permanent 3734

improvements levied under this section for a specified number of 3735
years may be renewed or replaced in the same manner as a tax for 3736
current operating expenses or for permanent improvements levied 3737
under section 5705.21 of the Revised Code. A tax for current 3738
operating expenses or for permanent improvements levied under 3739
this section for a continuing period of time may be decreased in 3740
accordance with section 5705.261 of the Revised Code. 3741

(H) The submission of a question to the electors under 3742
this section is subject to the limitation on the number of 3743
elections that can be held in a year under section 5705.214 of 3744
the Revised Code. 3745

(I) A school district board of education proposing a 3746
ballot measure under this section to generate local resources 3747
for a project under the school building assistance expedited 3748
local partnership program under section 3318.36 of the Revised 3749
Code may combine the questions under division (D) of this 3750
section with a question for the levy of a property tax to 3751
generate moneys for maintenance of the classroom facilities 3752
acquired under that project as prescribed in section 3318.361 of 3753
the Revised Code. 3754

(J) (1) After receiving the county auditor's certification 3755
under division (A) of this section, the board of education of a 3756
qualifying school district, by a vote of two-thirds of all its 3757
members, may declare by resolution that it is necessary to levy 3758
a tax in excess of the ten-mill limitation for the purpose of 3759
paying the current expenses of the school district and of 3760
partnering community schools, as defined in section 5705.21 of 3761
the Revised Code; that it is necessary to issue general 3762
obligation bonds of the school district for permanent 3763
improvements of the district and to levy an additional tax in 3764

excess of the ten-mill limitation to pay debt charges on the 3765
bonds and any anticipatory securities; and that the question of 3766
the bonds and taxes shall be submitted to the electors of the 3767
school district at a special election, which shall not be 3768
earlier than ninety days after certification of the resolution 3769
to the board of elections, and the date of which shall be 3770
consistent with section 3505.01 of the Revised Code. 3771

The levy of taxes for the current expenses of a partnering 3772
community school under division (J) of this section and the 3773
distribution of proceeds from the tax by a qualifying school 3774
district to partnering community schools is hereby determined to 3775
be a proper public purpose. 3776

(2) The tax for the current expenses of the school 3777
district and of partnering community schools is subject to the 3778
requirements of divisions (B) (3), (4), and (5) of section 3779
5705.21 of the Revised Code. 3780

(3) In addition to the required specifications of the 3781
resolution under division (B) of this section, the resolution 3782
shall express the rate of the tax in mills per for each one 3783
dollar of taxable value and in dollars for each one hundred 3784
thousand dollars of fair market value, state the number of the 3785
mills to be levied for the current expenses of the partnering 3786
community schools and the number of the mills to be levied for 3787
the current expenses of the school district, specify the number 3788
of years (not exceeding ten) the tax will be levied or that it 3789
will be levied for a continuing period of time, and state the 3790
first year the tax will be levied. 3791

The resolution shall go into immediate effect upon its 3792
passage, and no publication of it is necessary other than that 3793
provided in the notice of election. The board of education shall 3794

certify a copy of the resolution, along with copies of the auditor's estimate and its resolution under division (A) of this section, to the board of elections immediately after its adoption.

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

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

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

"

(5) After the approval of a tax for the current expenses of the school district and of partnering community schools under division (J) of this section, and prior to the time the first collection and distribution from the levy can be made, the board of education may anticipate a fraction of the proceeds of the levy for the current expenses of the school district and issue

anticipation notes in a principal amount not exceeding fifty per 3824
cent of the estimated proceeds of the levy to be collected 3825
during the first year of the levy and allocated to the school 3826
district. The portion of levy proceeds to be allocated to 3827
partnering community schools shall not be included in the 3828
estimated proceeds anticipated under this division and shall not 3829
be used to pay debt charges on any anticipation notes. 3830

The notes shall be issued as provided in section 133.24 of 3831
the Revised Code, shall have principal payments during each year 3832
after the year of their issuance over a period not to exceed 3833
five years, and may have a principal payment in the year of 3834
their issuance. 3835

(6) A tax for the current expenses of the school district 3836
and of partnering community schools levied under division (J) of 3837
this section for a specified number of years may be renewed or 3838
replaced in the same manner as a tax for the current expenses of 3839
a school district and of partnering community schools levied 3840
under division (B) of section 5705.21 of the Revised Code. A tax 3841
for the current expenses of the school district and of 3842
partnering community schools levied under this division for a 3843
continuing period of time may be decreased in accordance with 3844
section 5705.261 of the Revised Code. 3845

(7) The proceeds from the issuance of the general 3846
obligation bonds under division (J) of this section shall be 3847
used solely to pay for permanent improvements of the school 3848
district and not for permanent improvements of partnering 3849
community schools. 3850

Sec. 5705.219. (A) As used in this section: 3851

(1) "Eligible school district" means a city, local, or 3852

exempted village school district in which the taxes charged and 3853
payable for current expenses on residential/agricultural real 3854
property in the tax year preceding the year in which the levy 3855
authorized by this section will be submitted for elector 3856
approval or rejection are greater than two per cent of the 3857
taxable value of the residential/agricultural real property. 3858

(2) "Residential/agricultural real property" and 3859
"nonresidential/agricultural real property" means the property 3860
classified as such under section 5713.041 of the Revised Code. 3861

(3) "Effective tax rate" and "taxes charged and payable" 3862
have the same meanings as in division (B) of section 319.301 of 3863
the Revised Code. 3864

(B) On or after January 1, 2010, but before January 1, 3865
2015, the board of education of an eligible school district, by 3866
a vote of two-thirds of all its members, may adopt a resolution 3867
proposing to convert existing levies imposed for the purpose of 3868
current expenses into a levy raising a specified amount of tax 3869
money by repealing all or a portion of one or more of those 3870
existing levies and imposing a levy in excess of the ten-mill 3871
limitation that will raise a specified amount of money for 3872
current expenses of the district. 3873

The board of education shall certify a copy of the 3874
resolution to the tax commissioner not later than one hundred 3875
five days before the election upon which the repeal and levy 3876
authorized by this section will be proposed to the electors. 3877
Within ten days after receiving the copy of the resolution, the 3878
tax commissioner shall determine each of the following and 3879
certify the determinations to the board of education: 3880

(1) The dollar amount to be raised by the proposed levy, 3881

which shall be the product of:	3882
(a) The difference between the aggregate effective tax rate for residential/agricultural real property for the tax year preceding the year in which the repeal and levy will be proposed to the electors and twenty mills per <u>for each one</u> dollar of taxable value;	3883 3884 3885 3886 3887
(b) The total taxable value of all property on the tax list of real and public utility property for the tax year preceding the year in which the repeal and levy will be proposed to the electors.	3888 3889 3890 3891
(2) The estimated tax rate of the proposed levy.	3892
(3) The existing levies and any portion of an existing levy to be repealed upon approval of the question. Levies shall be repealed in reverse chronological order from most recently imposed to least recently imposed until the sum of the effective tax rates repealed for residential/agricultural real property is equal to the difference calculated in division (B) (1) (a) of this section.	3893 3894 3895 3896 3897 3898 3899
(4) The sum of the following:	3900
(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;	3901 3902 3903 3904 3905 3906 3907 3908
(b) The total taxable value of public utility tangible personal property for the tax year preceding the year in which	3909 3910

the repeal and levy will be proposed to the electors multiplied 3911
by the difference between (i) the aggregate voted tax rate for 3912
the existing levies and any portion of an existing levy to be 3913
repealed and (ii) the amount determined under division (B) (1) (a) 3914
of this section, but not less than zero. 3915

(C) Upon receipt of the certification from the tax 3916
commissioner under division (B) of this section, a majority of 3917
the members of the board of education may adopt a resolution 3918
proposing the repeal of the existing levies as identified in the 3919
certification and the imposition of a levy in excess of the ten- 3920
mill limitation that will raise annually the amount certified by 3921
the commissioner. If the board determines that the tax should be 3922
for an amount less than that certified by the commissioner, the 3923
board may request that the commissioner redetermine the rate 3924
under division (B) (2) of this section on the basis of the lesser 3925
amount the levy is to raise as specified by the board. The 3926
amount certified under division (B) (4) and the levies to be 3927
repealed as certified under division (B) (3) of this section 3928
shall not be redetermined. Within ten days after receiving a 3929
timely request specifying the lesser amount to be raised by the 3930
levy, the commissioner shall redetermine the rate and recertify 3931
it to the board as otherwise provided in division (B) of this 3932
section. Only one such request may be made by the board of 3933
education of an eligible school district. 3934

The resolution shall state the first calendar year in 3935
which the levy will be due; the existing levies and any portion 3936
of an existing levy that will be repealed, as certified by the 3937
commissioner; the term of the levy expressed in years, which may 3938
be any number not exceeding ten, or that it will be levied for a 3939
continuing period of time; and the date of the election, which 3940
shall be the date of a primary or general election. 3941

Immediately upon its passage, the resolution shall go into effect and shall be certified by the board of education to the county auditor of the proper county. The county auditor and the board of education shall proceed as required under section 5705.195 of the Revised Code. No publication of the resolution is necessary other than that provided for in the notice of election. Section 5705.196 of the Revised Code shall govern the matters concerning the election. The submission of a question 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.

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

"Shall the existing levy of (insert the voted millage rate of the levy to be repealed), currently being charged against residential and agricultural property by the (insert the name of school district) at a rate of (insert the residential/agricultural real property effective tax rate of the levy being repealed) for the purpose of (insert the purpose of the existing levy) be repealed, and shall a levy be imposed by the (insert the name of school district) in excess of the ten-mill limitation for the necessary requirements of the school district in the sum of (insert the annual amount the levy is to produce), estimated by the tax commissioner to require (insert the number of mills) mills for each one dollar of valuation, which amounts to (insert the rate expressed in dollars and cents) for each one hundred dollars of valuation for the initial year of the tax, for a period of (insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of

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

FOR THE REPEAL AND TAX
AGAINST THE REPEAL AND TAX

"

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

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

(F) A levy imposed under this section for a continuing
period of time may be decreased or repealed pursuant to section
5705.261 of the Revised Code. If a levy imposed under this
section is decreased, the amount calculated under division (B)
(4) of this section and paid under section 5705.2110 of the
Revised Code shall be decreased by the same proportion as the

levy is decreased. If the levy is repealed, no further payments shall be made to the district under that section. 4002
4003

(G) At any time, the board of education, by a vote of two-thirds of all of its members, may adopt a resolution to renew a tax levied under this section. The resolution shall provide for levying the tax and specifically all of the following: 4004
4005
4006
4007

(1) That the tax shall be called, and designated on the ballot as, a renewal levy; 4008
4009

(2) The amount of the renewal tax, which shall be no more than the amount of tax previously collected; 4010
4011

(3) The number of years, not to exceed ten, that the renewal tax will be levied, or that it will be levied for a continuing period of time; 4012
4013
4014

(4) That the purpose of the renewal tax is for current expenses. 4015
4016

The board shall certify a copy of the resolution to the board of elections not later than ninety days before the date of the election at which the question is to be submitted, which shall be the date of a primary or general election. 4017
4018
4019
4020

(H) The form of the ballot to be used at the election on the question of renewing a levy under this section shall be as follows: 4021
4022
4023

"Shall a tax levy renewing an existing levy of (insert the annual dollar amount the levy is to produce each year), estimated to require (insert the number of mills) mills for each ~~one dollar~~ \$1 of ~~valuation~~ taxable value, which amounts to \$..... for each \$100,000 of fair market value, be imposed by the (insert the name of school 4024
4025
4026
4027
4028
4029

district) for the purpose of current expenses for a period 4030
of (insert the number of years the levy is to be 4031
imposed, or that it will be levied for a continuing period of 4032
time), commencing in (insert the first year the tax 4033
is to be levied), first due in calendar year (insert 4034
the first calendar year in which the tax shall be due)? 4035

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

4036
4037
4038

" 4039

If the levy submitted is to be for less than the amount of 4040
money previously collected, the form of the ballot shall be 4041
modified to add "and reducing" after "renewing" and to add 4042
before "estimated to require" the statement "be approved at a 4043
tax rate necessary to produce \$..... (insert the lower 4044
annual dollar amount the levy is to produce each year)." 4045

Sec. 5705.233. (A) As used in this section, "criminal 4046
justice facility" means any facility located within the county 4047
in which a tax is levied under this section and for which the 4048
board of commissioners of such county may make an appropriation 4049
under section 307.45 of the Revised Code. 4050

(B) The board of county commissioners of any county, at 4051
any time, may declare by resolution that it may be necessary for 4052
the county to issue general obligation bonds for permanent 4053
improvements to a criminal justice facility, including the 4054
acquisition, construction, enlargement, renovation, or 4055
maintenance of such a facility. The resolution shall state all 4056
of the following: 4057

(1) The necessity and purpose of the bond issue; 4058

(2) The date of the general or special election at which 4059
the question shall be submitted to the electors; 4060

(3) The amount, approximate date, estimated rate of 4061
interest, and maximum number of years over which the principal 4062
of the bonds may be paid; 4063

(4) The necessity of levying a tax outside the ten-mill 4064
limitation to pay debt charges on the bonds and any anticipatory 4065
securities. 4066

On adoption of the resolution, the board of county 4067
commissioners shall certify a copy of it to the county auditor. 4068
The county auditor promptly shall estimate and certify to the 4069
board the average annual property tax rate required throughout 4070
the stated maturity of the bonds to pay debt charges on the 4071
bonds, in the same manner as under division (C) of section 4072
133.18 of the Revised Code. Division (B) of section 5705.03 of 4073
the Revised Code does not apply to tax levy proceedings 4074
initiated under this section. 4075

(C) After receiving the county auditor's certification 4076
under division (B) of this section, the board of county 4077
commissioners may declare by resolution that the amount of taxes 4078
that can be raised within the ten-mill limitation will be 4079
insufficient to provide an adequate amount for the present and 4080
future criminal justice requirements of the county; that it is 4081
necessary to issue general obligation bonds of the county for 4082
permanent improvements to a criminal justice facility and to 4083
levy an additional tax in excess of the ten-mill limitation to 4084
pay debt charges on the bonds and any anticipatory securities; 4085
that it is necessary for a specified number of years or for a 4086
continuing period of time to levy additional taxes in excess of 4087
the ten-mill limitation to provide funds for the acquisition, 4088

construction, enlargement, renovation, maintenance, and 4089
financing of permanent improvements to such a criminal justice 4090
facility or to pay for operating expenses of the facility and 4091
other criminal justice services for which the board may make an 4092
appropriation under section 307.45 of the Revised Code, or both; 4093
and that the question of the bonds and taxes shall be submitted 4094
to the electors of the county at a general or special election, 4095
which shall not be earlier than ninety days after certification 4096
of the resolution to the board of elections, and the date of 4097
which shall be consistent with section 3501.01 of the Revised 4098
Code. The resolution shall specify all of the following: 4099

(1) The county auditor's estimate of the average annual 4100
property tax rate required throughout the stated maturity of the 4101
bonds to pay debt charges on the bonds; 4102

(2) The proposed rate of the tax, if any, for operating 4103
expenses and criminal justice services, the first year the tax 4104
will be levied, and the number of years it will be levied, or 4105
that it will be levied for a continuing period of time; 4106

(3) The proposed rate of the tax, if any, for permanent 4107
improvements to a criminal justice facility, the first year the 4108
tax will be levied, and the number of years it will be levied, 4109
or that it will be levied for a continuing period of time. 4110

The resolution shall go into immediate effect upon its 4111
passage, and no publication of it is necessary other than that 4112
provided in the notice of election. The board of county 4113
commissioners shall certify a copy of the resolution, along with 4114
copies of the auditor's estimate and its resolution under 4115
division (B) of this section, to the board of elections 4116
immediately after its adoption. 4117

(D) The board of elections shall make the arrangements for 4118
the submission of the question proposed under division (C) of 4119
this section to the electors of the county, and the election 4120
shall be conducted, canvassed, and certified in the same manner 4121
as regular elections in the county for the election of county 4122
officers. The resolution shall be put before the electors as one 4123
ballot question, with a favorable vote indicating approval of 4124
the bond issue, the levy to pay debt charges on the bonds and 4125
any anticipatory securities, the operating expenses and criminal 4126
justice services levy, and the permanent improvements levy, as 4127
those levies may be proposed. The board of elections shall 4128
publish notice of the election in a newspaper of general 4129
circulation in the county once a week for two consecutive weeks, 4130
or as provided in section 7.16 of the Revised Code, before the 4131
election. If a board of elections operates and maintains a web 4132
site, that board also shall post notice of the election on its 4133
web site for thirty days before the election. The notice of 4134
election shall state all of the following: 4135

(1) The principal amount of the proposed bond issue; 4136

(2) The permanent improvements for which the bonds are to 4137
be issued; 4138

(3) The maximum number of years over which the principal 4139
of the bonds may be paid; 4140

(4) The estimated additional average annual property tax 4141
rate to pay the debt charges on the bonds, as certified by the 4142
county auditor; 4143

(5) The proposed rate of the additional tax, if any, for 4144
operating expenses and criminal justice services; 4145

(6) The number of years the operating expenses or criminal 4146

justice services tax will be in effect, or that it will be in 4147
effect for a continuing period of time; 4148

(7) The proposed rate of the additional tax, if any, for 4149
permanent improvements; 4150

(8) The number of years the permanent improvements tax 4151
will be in effect, or that it will be in effect for a continuing 4152
period of time; 4153

(9) The time and place of the election. 4154

(E) The form of the ballot for an election under this 4155
section is as follows: 4156

"Shall be authorized to do the following: 4157

(1) Issue bonds for the purpose of in the 4158
principal amount of \$....., to be repaid annually over a 4159
maximum period of years, and levy a property tax outside 4160
the ten-mill limitation, estimated by the county auditor to 4161
average over the bond repayment period mills for each ~~one-~~ 4162
~~dollar~~ \$1 of tax valuation taxable value, which amounts to 4163
\$..... (~~rate expressed in cents or dollars and cents, such as~~ 4164
~~"36 cents" or "\$1.41"~~) ~~for each \$100~~ \$100,000 of tax 4165
~~valuation~~ fair market value, to pay the annual debt charges on 4166
the bonds, and to pay debt charges on any notes issued in 4167
anticipation of those bonds?" 4168

If either a levy for permanent improvements or a levy for 4169
operating expenses and criminal justice services is proposed, or 4170
both are proposed, the ballot also shall contain the following 4171
language, as appropriate: 4172

"(2) Levy an additional property tax to provide funds for 4173
the acquisition, construction, enlargement, renovation, 4174

maintenance, and financing of permanent improvements to a 4175
criminal justice facility at a rate not exceeding mills 4176
for each ~~one dollar~~ \$1 of tax valuation taxable value, which 4177
amounts to \$..... ~~(rate expressed in cents or dollars and~~ 4178
~~cents)~~ for each ~~\$100~~ \$100,000 of tax valuation fair market value, 4179
for (number of years of the levy, or a continuing period 4180
of time)? 4181

(3) Levy an additional property tax to pay operating 4182
expenses of a criminal justice facility and provide other 4183
criminal justice services at a rate not exceeding mills 4184
for each ~~one dollar~~ \$1 of tax valuation taxable value, which 4185
amounts to \$..... ~~(rate expressed in cents or dollars and~~ 4186
~~cents)~~ for each ~~\$100~~ \$100,000 of tax valuation fair market value, 4187
for (number of years of the levy, or a continuing period 4188
of time)? 4189

FOR THE BOND ISSUE AND LEVY (OR LEVIES) 4190

AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)" 4191

(F) The board of elections promptly shall certify the 4192
results of the election to the tax commissioner and the county 4193
auditor. If a majority of the electors voting on the question 4194
vote for it, the board of county commissioners may proceed with 4195
issuance of the bonds and the levy and collection of the 4196
property tax for the debt service on the bonds and any 4197
anticipatory securities in the same manner and subject to the 4198
same limitations as for securities issued under section 133.18 4199
of the Revised Code, and with the levy and collection of the 4200
property tax or taxes for operating expenses and criminal 4201
justice services and for permanent improvements at the 4202
additional rate or any lesser rate in excess of the ten-mill 4203
limitation. Any securities issued by the board of commissioners 4204

under this section are Chapter 133. securities, as that term is 4205
defined in section 133.01 of the Revised Code. 4206

(G) (1) After the approval of a tax for operating expenses 4207
and criminal justice services under this section and before the 4208
time the first collection and distribution from the levy can be 4209
made, the board of county commissioners may anticipate a 4210
fraction of the proceeds of the levy and issue anticipation 4211
notes in a principal amount not exceeding fifty per cent of the 4212
total estimated proceeds of the tax to be collected during the 4213
first year of the levy. 4214

(2) After the approval of a tax under this section for 4215
permanent improvements to a criminal justice facility, the board 4216
of county commissioners may anticipate a fraction of the 4217
proceeds of the tax and issue anticipation notes in a principal 4218
amount not exceeding fifty per cent of the total estimated 4219
proceeds of the tax remaining to be collected in each year over 4220
a period of five years after issuance of the notes. 4221

Anticipation notes under this section shall be issued as 4222
provided in section 133.24 of the Revised Code. Notes issued 4223
under division (G) of this section shall have principal payments 4224
during each year after the year of their issuance over a period 4225
not to exceed five years, and may have a principal payment in 4226
the year of their issuance. 4227

(H) A tax for operating expenses and criminal justice 4228
services or for permanent improvements levied under this section 4229
for a specified number of years may be renewed or replaced in 4230
the same manner as a tax for current operating expenses or 4231
permanent improvements levied under section 5705.19 of the 4232
Revised Code. A tax levied under this section for a continuing 4233
period of time may be decreased in accordance with section 4234

5705.261 of the Revised Code. 4235

Sec. 5705.25. (A) A copy of any resolution adopted as 4236
provided in section 5705.19 or 5705.2111 of the Revised Code 4237
shall be certified by the taxing authority to the board of 4238
elections of the proper county not less than ninety days before 4239
the general election in any year, and the board shall submit the 4240
proposal to the electors of the subdivision at the succeeding 4241
November election. In the case of a qualifying library levy, the 4242
board shall submit the question to the electors of the library 4243
district or association library district. Except as otherwise 4244
provided in this division, a resolution to renew an existing 4245
levy, regardless of the section of the Revised Code under which 4246
the tax was imposed, shall not be placed on the ballot unless 4247
the question is submitted at the general election held during 4248
the last year the tax to be renewed may be extended on the real 4249
and public utility property tax list and duplicate, or at any 4250
election held in the ensuing year. The limitation of the 4251
foregoing sentence does not apply to a resolution to renew and 4252
increase or to renew part of an existing levy that was imposed 4253
under section 5705.191 of the Revised Code to supplement the 4254
general fund for the purpose of making appropriations for one or 4255
more of the following purposes: for public assistance, human or 4256
social services, relief, welfare, hospitalization, health, and 4257
support of general hospitals. The limitation of the second 4258
preceding sentence also does not apply to a resolution that 4259
proposes to renew two or more existing levies imposed under 4260
section 5705.222 or division (L) of section 5705.19 of the 4261
Revised Code, or under section 5705.21 or 5705.217 of the 4262
Revised Code, in which case the question shall be submitted on 4263
the date of the general or primary election held during the last 4264
year at least one of the levies to be renewed may be extended on 4265

the real and public utility property tax list and duplicate, or 4266
at any election held during the ensuing year. For purposes of 4267
this section, a levy shall be considered to be an "existing 4268
levy" through the year following the last year it can be placed 4269
on that tax list and duplicate. 4270

The board shall make the necessary arrangements for the 4271
submission of such questions to the electors of such 4272
subdivision, library district, or association library district, 4273
and the election shall be conducted, canvassed, and certified in 4274
the same manner as regular elections in such subdivision, 4275
library district, or association library district for the 4276
election of county officers. Notice of the election shall be 4277
published in a newspaper of general circulation in the 4278
subdivision, library district, or association library district 4279
once a week for two consecutive weeks, or as provided in section 4280
7.16 of the Revised Code, prior to the election. If the board of 4281
elections operates and maintains a web site, the board of 4282
elections shall post notice of the election on its web site for 4283
thirty days prior to the election. The notice shall state the 4284
purpose, the proposed increase in rate expressed in dollars ~~and~~ 4285
~~cents~~ for each one hundred thousand dollars of ~~valuation~~ fair 4286
market value as well as in mills for each one dollar of 4287
~~valuation~~ taxable value, the number of years during which the 4288
increase will be in effect, the first month and year in which 4289
the tax will be levied, and the time and place of the election. 4290

(B) The form of the ballots cast at an election held 4291
pursuant to division (A) of this section shall be as follows: 4292

"An additional tax for the benefit of (name of subdivision 4293
or public library) for the purpose of (purpose stated 4294
in the resolution) at a rate not exceeding 4295

mills for each ~~one dollar~~ \$1 of ~~valuation~~ taxable value, which 4296
amounts to ~~(rate expressed in dollars and cents)~~ \$..... 4297
for each ~~one hundred dollars~~ \$100,000 of ~~valuation~~ fair market 4298
value, for (life of indebtedness or number of years the 4299
levy is to run). 4300

For the Tax Levy
Against the Tax Levy

4301
4302
4303

" 4304

(C) If the levy is to be in effect for a continuing period 4305
of time, the notice of election and the form of ballot shall so 4306
state instead of setting forth a specified number of years for 4307
the levy. 4308

If the tax is to be placed on the current tax list, the 4309
form of the ballot shall be modified by adding, after the 4310
statement of the number of years the levy is to run, the phrase 4311
", commencing in (first year the tax is to be 4312
levied), first due in calendar year (first calendar 4313
year in which the tax shall be due)." 4314

If the levy submitted is a proposal to renew, increase, or 4315
decrease an existing levy, the form of the ballot specified in 4316
division (B) of this section ~~may~~ must be changed by substituting 4317
for the words "An additional" at the beginning of the form, the 4318
words "A renewal of a" in case of a proposal to renew an 4319
existing levy in the same amount; the words "A renewal 4320
of mills and an increase of mills for each \$1 of 4321
taxable value to constitute a" in the case of an increase; or 4322
the words "A renewal of part of an existing levy, being a 4323
reduction of mills for each \$1 of taxable value, to 4324

constitute a" in the case of a decrease in the proposed levy. 4325

If the levy submitted is a proposal to renew two or more 4326
existing levies imposed under section 5705.222 or division (L) 4327
of section 5705.19 of the Revised Code, or under section 5705.21 4328
or 5705.217 of the Revised Code, the form of the ballot 4329
specified in division (B) of this section shall be modified by 4330
substituting for the words "an additional tax" the words "a 4331
renewal of(insert the number of levies to be renewed) 4332
existing taxes." 4333

If the levy submitted is a levy under section 5705.72 of 4334
the Revised Code or a proposal to renew, increase, or decrease 4335
an existing levy imposed under that section, the name of the 4336
subdivision shall be "the unincorporated area of 4337
(name of township)." 4338

The question covered by such resolution shall be submitted 4339
as a separate proposition but may be printed on the same ballot 4340
with any other proposition submitted at the same election, other 4341
than the election of officers. More than one such question may 4342
be submitted at the same election. 4343

(D) A levy voted in excess of the ten-mill limitation 4344
under this section shall be certified to the tax commissioner. 4345
In the first year of the levy, it shall be extended on the tax 4346
lists after the February settlement succeeding the election. If 4347
the additional tax is to be placed upon the tax list of the 4348
current year, as specified in the resolution providing for its 4349
submission, the result of the election shall be certified 4350
immediately after the canvass by the board of elections to the 4351
taxing authority, who shall make the necessary levy and certify 4352
it to the county auditor, who shall extend it on the tax lists 4353
for collection. After the first year, the tax levy shall be 4354

included in the annual tax budget that is certified to the 4355
county budget commission. 4356

Sec. 5705.251. (A) A copy of a resolution adopted under 4357
section 5705.212 or 5705.213 of the Revised Code shall be 4358
certified by the board of education to the board of elections of 4359
the proper county not less than ninety days before the date of 4360
the election specified in the resolution, and the board of 4361
elections shall submit the proposal to the electors of the 4362
school district at a special election to be held on that date. 4363
The board of elections shall make the necessary arrangements for 4364
the submission of the question or questions to the electors of 4365
the school district, and the election shall be conducted, 4366
canvassed, and certified in the same manner as regular elections 4367
in the school district for the election of county officers. 4368
Notice of the election shall be published in a newspaper of 4369
general circulation in the subdivision once a week for two 4370
consecutive weeks, or as provided in section 7.16 of the Revised 4371
Code, prior to the election. If the board of elections operates 4372
and maintains a web site, the board of elections shall post 4373
notice of the election on its web site for thirty days prior to 4374
the election. 4375

(1) In the case of a resolution adopted under section 4376
5705.212 of the Revised Code, the notice shall state separately, 4377
for each tax being proposed, the purpose; the proposed increase 4378
in rate, expressed in dollars ~~and cents~~ for each one hundred 4379
thousand dollars of ~~valuation~~ fair market value as well as in 4380
mills for each one dollar of ~~valuation~~ taxable value; the number 4381
of years during which the increase will be in effect; and the 4382
first calendar year in which the tax will be due. For an 4383
election on the question of a renewal levy, the notice shall 4384
state the purpose; the proposed rate, expressed in dollars ~~and~~ 4385

~~cents~~ for each one hundred thousand dollars of ~~valuation~~ fair
market value as well as in mills for each one dollar of 4386
~~valuation~~ taxable value; and the number of years the tax will be 4387
in effect. If the resolution is adopted under division (C) of 4388
that section, the rate of each tax being proposed shall be 4389
expressed as both the total rate and the portion of the total 4390
rate to be allocated to the qualifying school district and the 4391
portion to be allocated to partnering community schools. 4392
4393

(2) In the case of a resolution adopted under section 4394
5705.213 of the Revised Code, the notice shall state the 4395
purpose; the amount proposed to be raised by the tax in the 4396
first year it is levied; the estimated average additional tax 4397
rate for the first year it is proposed to be levied, expressed 4398
in mills for each one dollar of ~~valuation~~ taxable value and in 4399
dollars ~~and cents~~ for each one hundred thousand dollars of 4400
~~valuation~~ fair market value; the number of years during which the 4401
increase will be in effect; and the first calendar year in which 4402
the tax will be due. The notice also shall state the amount by 4403
which the amount to be raised by the tax may be increased in 4404
each year after the first year. The amount of the allowable 4405
increase may be expressed in terms of a dollar increase over, or 4406
a percentage of, the amount raised by the tax in the immediately 4407
preceding year. For an election on the question of a renewal 4408
levy, the notice shall state the purpose; the amount proposed to 4409
be raised by the tax; the estimated tax rate, expressed in mills 4410
for each one dollar of ~~valuation~~ taxable value and in dollars 4411
~~and cents~~ for each one hundred thousand dollars of ~~valuation~~ fair
market value; and the number of years the tax will be in effect. 4412
4413

In any case, the notice also shall state the time and 4414
place of the election. 4415

(B) (1) The form of the ballot in an election on taxes 4416
proposed under section 5705.212 of the Revised Code shall be as 4417
follows: 4418

"Shall the school district be authorized to 4419
levy taxes for current expenses, the aggregate rate of which may 4420
increase in (number) increment(s) of not more than 4421
mill(s) for each ~~dollar-\$1 of valuationtaxable value~~, from an 4422
original rate of mill(s) for each ~~dollar-\$1 of 4423
valuationtaxable value~~, which amounts to \$..... (~~rate expressed-~~ 4424
~~in dollars and cents~~) for each ~~one hundred dollars \$100,000 of 4425
valuationfair market value~~, to a maximum rate of mill(s) 4426
for each ~~dollar-\$1 of valuationtaxable value~~, which amounts to 4427
\$..... (~~rate expressed in dollars and cents~~) for each ~~one-~~ 4428
~~hundred dollars \$100,000 of valuationfair market value~~? The 4429
original tax is first proposed to be levied in (the first 4430
year of the tax), and the incremental tax in (the first 4431
year of the increment) (if more than one incremental tax is 4432
proposed in the resolution, the first year that each incremental 4433
tax is proposed to be levied shall be stated in the preceding 4434
format, and the increments shall be referred to as the first, 4435
second, third, or fourth increment, depending on their number). 4436
The aggregate rate of tax so authorized will (insert 4437
either, "expire with the original rate of tax which shall be in 4438
effect for years" or "be in effect for a continuing 4439
period of time"). 4440

FOR THE TAX LEVIES
AGAINST THE TAX LEVIES

"

If the tax is proposed by a qualifying school district 4445

under division (C) (1) of section 5705.212 of the Revised Code, 4446
the form of the ballot shall be modified by adding, after the 4447
phrase "each ~~dollar~~ \$1 of valuation taxable value," the 4448
following: "(of which mills is to be allocated to 4449
partnering community schools)." 4450

(2) The form of the ballot in an election on the question 4451
of a renewal levy under section 5705.212 of the Revised Code 4452
shall be as follows: 4453

"Shall the school district be authorized to 4454
renew a tax for current expenses at a rate not 4455
exceeding mills for each ~~dollar~~ \$1 of valuation taxable 4456
value, which amounts to \$...... ~~(rate expressed in dollars~~ 4457
~~and cents)~~ for each ~~one hundred dollars~~ \$100,000 of 4458
~~valuation~~ fair market value, for (number of years the 4459
levy shall be in effect, or a continuing period of time)? 4460

FOR THE TAX LEVY
AGAINST THE TAX LEVY

" 4464

If the tax is proposed by a qualifying school district 4465
under division (C) (2) of section 5705.212 of the Revised Code 4466
and the total rate and the rates allocated to the school 4467
district and partnering community schools are to remain the same 4468
as those of the levy being renewed, the form of the ballot shall 4469
be modified by adding, after the phrase "each ~~dollar~~ \$1 of 4470
~~valuation~~ taxable value," the following: "(of which mills 4471
is to be allocated to partnering community schools)." If the 4472
total rate is to be increased, the form of the ballot shall 4473
state that the proposal is to renew the existing tax with an 4474

increase in rate and shall state the increase in rate, the total 4475
rate resulting from the increase, and, of that rate, the portion 4476
of the rate to be allocated to partnering community schools. If 4477
the total rate is to be decreased, the form of the ballot shall 4478
state that the proposal is to renew a part of the existing tax 4479
and shall state the reduction in rate, the total rate resulting 4480
from the decrease, and, of that rate, the portion of the rate to 4481
be allocated to partnering community schools. 4482

(3) If a tax proposed by a ballot form prescribed in 4483
division (B) (1) or (2) of this section is to be placed on the 4484
current tax list, the form of the ballot shall be modified by 4485
adding, after the statement of the number of years the levy is 4486
to be in effect, the phrase ", commencing in (first 4487
year the tax is to be levied), first due in calendar 4488
year (first calendar year in which the tax shall be 4489
due)." 4490

(C) The form of the ballot in an election on a tax 4491
proposed under section 5705.213 of the Revised Code shall be as 4492
follows: 4493

"Shall the school district be authorized to levy 4494
the following tax for current expenses? The tax will first be 4495
levied in (year) to raise \$..... ~~(dollars)~~. In 4496
the (number of years) following years, the tax will 4497
increase by not more than (per cent or dollar amount of 4498
increase) each year, so that, during (last year of the 4499
tax), the tax will raise approximately (dollars). The 4500
county auditor estimates that the rate ~~of the tax per dollar of~~ 4501
~~valuation~~ will be mill(s) for each \$1 of taxable value, 4502
which amounts to \$..... ~~per one hundred dollars for each~~ 4503
\$100,000 of valuation fair market value, both during 4504

(first year of the tax) and mill(s) for each \$1 of 4505
taxable value, which amounts to \$..... ~~per one hundred dollars~~ 4506
for each \$100,000 of valuationfair market value, during 4507
(last year of the tax). The tax will not be levied after 4508
(year). 4509

FOR THE TAX LEVY
AGAINST THE TAX LEVY

4510
4511
4512

" 4513

The form of the ballot in an election on the question of a 4514
renewal levy under section 5705.213 of the Revised Code shall be 4515
as follows: 4516

"Shall the school district be authorized to 4517
renew a tax for current expenses which will raise \$..... 4518
~~(dollars)~~, estimated by the county auditor to be mills 4519
for each ~~dollar~~ \$1 of valuationtaxable value, which amounts to 4520
\$..... (rate expressed in dollars and cents) for each ~~one~~ 4521
~~hundred dollars~~ \$100,000 of valuationfair market value? The tax 4522
shall be in effect for (the number of years the levy 4523
shall be in effect, or a continuing period of time). 4524

FOR THE TAX LEVY
AGAINST THE TAX LEVY

4525
4526
4527

" 4528

If the tax is to be placed on the current tax list, the 4529
form of the ballot shall be modified by adding, after the 4530
statement of the number of years the levy is to be in effect, 4531
the phrase ", commencing in (first year the tax is to 4532

be levied), first due in calendar year (first 4533
calendar year in which the tax shall be due)." 4534

(D) The question covered by a resolution adopted under 4535
section 5705.212 or 5705.213 of the Revised Code shall be 4536
submitted as a separate question, but may be printed on the same 4537
ballot with any other question submitted at the same election, 4538
other than the election of officers. More than one question may 4539
be submitted at the same election. 4540

(E) Taxes voted in excess of the ten-mill limitation under 4541
division (B) or (C) of this section shall be certified to the 4542
tax commissioner. If an additional tax is to be placed upon the 4543
tax list of the current year, as specified in the resolution 4544
providing for its submission, the result of the election shall 4545
be certified immediately after the canvass by the board of 4546
elections to the board of education. The board of education 4547
immediately shall make the necessary levy and certify it to the 4548
county auditor, who shall extend it on the tax list for 4549
collection. After the first year, the levy shall be included in 4550
the annual tax budget that is certified to the county budget 4551
commission. 4552

Sec. 5705.261. The question of decrease of an increased 4553
rate of levy approved for a continuing period of time by the 4554
voters of a subdivision or, in the case of a qualifying library 4555
levy, the voters of the library district or association library 4556
district, may be initiated by the filing of a petition with the 4557
board of elections of the proper county not less than ninety 4558
days before the general election in any year requesting that an 4559
election be held on such question. Such petition shall state the 4560
amount of the proposed decrease in the rate of levy and shall be 4561
signed by qualified electors residing in the subdivision, 4562

library district, or association library district equal in 4563
number to at least ten per cent of the total number of votes 4564
cast in the subdivision, library district, or association 4565
library district for the office of governor at the most recent 4566
general election for that office. Only one such petition may be 4567
filed during each five-year period following the election at 4568
which the voters approved the increased rate for a continuing 4569
period of time. 4570

After determination by it that such petition is valid, the 4571
board of elections shall submit the question to the electors of 4572
the subdivision, library district, or association library 4573
district at the succeeding general election. The election shall 4574
be conducted, canvassed, and certified in the same manner as 4575
regular elections in such subdivision, library district, or 4576
association library district for county offices. Notice of the 4577
election shall be published in a newspaper of general 4578
circulation in the district once a week for two consecutive 4579
weeks, or as provided in section 7.16 of the Revised Code, prior 4580
to the election. If the board of elections operates and 4581
maintains a web site, the board of elections shall post notice 4582
of the election on its web site for thirty days prior to the 4583
election. The notice shall state the purpose, the amount of the 4584
proposed decrease in rate, expressed in mills for each one 4585
dollar of taxable value and dollars for each one hundred 4586
thousand dollars of fair market value, and the time and place of 4587
the election. The form of the ballot cast at such election shall 4588
be prescribed by the secretary of state but must include all 4589
information required to be included in the notice. The question 4590
covered by ~~such~~ the petition shall be submitted as a separate 4591
proposition but it may be printed on the same ballot with any 4592
other propositions submitted at the same election other than the 4593

election of officers. If a majority of the qualified electors 4594
voting on the question of a decrease at such election approve 4595
the proposed decrease in rate, the result of the election shall 4596
be certified immediately after the canvass by the board of 4597
elections to the appropriate taxing authority, which shall 4598
thereupon, after the current year, cease to levy such increased 4599
rate or levy such tax at such reduced rate upon the ~~duplicate-~~ 4600
tax list of the subdivision, library district, or association 4601
library district. If notes have been issued in anticipation of 4602
the collection of such levy, the taxing authority shall continue 4603
to levy and collect under authority of the election authorizing 4604
the original levy such amounts as will be sufficient to pay the 4605
principal of and interest on such anticipation notes as the same 4606
fall due. 4607

In the case of a levy for the current expenses of a 4608
qualifying school district and of partnering community schools 4609
imposed under section 5705.192, division (B) of section 5705.21, 4610
division (C) of section 5705.212, or division (J) of section 4611
5705.218 of the Revised Code for a continuing period of time, 4612
the rate allocated to the school district and to partnering 4613
community schools shall each be decreased by a number of mills 4614
per dollar that is proportionate to the decrease in the rate of 4615
the levy in proportion to the rate at which the levy was imposed 4616
before the decrease. 4617

Sec. 5705.55. (A) The board of directors of a lake 4618
facilities authority, by a vote of two-thirds of all its 4619
members, may at any time declare by resolution that the amount 4620
of taxes which may be raised within the ten-mill limitation by 4621
levies on the current tax duplicate will be insufficient to 4622
provide an adequate amount for the necessary requirements of the 4623
authority, that it is necessary to levy a tax in excess of such 4624

limitation for any of the purposes specified in divisions (A), 4625
(B), (F), and (H) of section 5705.19 of the Revised Code, and 4626
that the question of such additional tax levy shall be submitted 4627
by the board to the electors residing within the boundaries of 4628
the impacted lake district on the day of a primary or general 4629
election. The resolution shall conform to section 5705.19 of the 4630
Revised Code, except that the tax levy may be in effect for no 4631
more than five years, as set forth in the resolution, unless the 4632
levy is for the payment of debt charges, and the total number of 4633
mills levied for each dollar of taxable valuation that may be 4634
levied under this section for any tax year shall not exceed one 4635
mill. If the levy is for the payment of debt charges, the levy 4636
shall be for the life of the bond indebtedness. 4637

The resolution shall specify the date of holding the 4638
election, which shall not be earlier than ninety days after the 4639
adoption and certification of the resolution to the board of 4640
elections. The resolution shall not include a levy on the 4641
current tax list and duplicate unless the election is to be held 4642
at or prior to the first Tuesday after the first Monday in 4643
November of the current tax year. 4644

The resolution shall be certified to the board of 4645
elections of the proper county or counties not less than ninety 4646
days before the date of the election. The resolution shall go 4647
into immediate effect upon its passage, and no publication of 4648
the resolution shall be necessary other than that provided in 4649
the notice of election. Section 5705.25 of the Revised Code 4650
shall govern the arrangements for the submission of such 4651
question and other matters concerning the election, to which 4652
that section refers, except that the election shall be held on 4653
the date specified in the resolution. If a majority of the 4654
electors voting on the question so submitted in an election vote 4655

in favor of the levy, the board of directors may forthwith make 4656
the necessary levy within the boundaries of the impacted lake 4657
district at the additional rate in excess of the ten-mill 4658
limitation on the tax list, for the purpose stated in the 4659
resolution. The tax levy shall be included in the next annual 4660
tax budget that is certified to the county budget commission. 4661

(B) The form of the ballot in an election held on the 4662
question of levying a tax proposed pursuant to this section 4663
shall be as follows or in any other form acceptable to the 4664
secretary of state: 4665

"A tax for the benefit of (name of lake facilities 4666
authority) for the purpose of at a rate 4667
not exceeding mills for each ~~one dollar~~ \$1 of 4668
~~valuation taxable value~~, which amounts to ~~(rate expressed in~~ 4669
~~dollars and cents)~~ \$..... for each ~~one hundred dollars~~ 4670
\$100,000 of ~~valuation~~ fair market value, for (life 4671
of indebtedness or number of years the levy is to run). 4672

For the Tax Levy
Against the Tax Levy

" 4676

(C) On approval of the levy, notes may be issued in 4677
anticipation of the collection of the proceeds of the tax levy, 4678
other than the proceeds to be received for the payment of bond 4679
debt charges, in the amount and manner and at the times as are 4680
provided in section 5705.193 of the Revised Code, for the 4681
issuance of notes by a county in anticipation of the proceeds of 4682
a tax levy. The lake facilities authority may borrow money in 4683
anticipation of the collection of current revenues as provided 4684

in section 133.10 of the Revised Code. 4685

(D) If a tax is levied under this section in a tax year, 4686
no other taxing authority of a subdivision or taxing unit, 4687
including a port authority, may levy a tax on property in the 4688
impacted lake district in the same tax year if the purpose of 4689
the levy is substantially the same as the purpose for which the 4690
lake facilities authority of the impacted lake district was 4691
created. 4692

Sec. 5748.01. As used in this chapter: 4693

(A) "School district income tax" means an income tax 4694
adopted under one of the following: 4695

(1) Former section 5748.03 of the Revised Code as it 4696
existed prior to its repeal by Amended Substitute House Bill No. 4697
291 of the 115th general assembly; 4698

(2) Section 5748.03 of the Revised Code as enacted in 4699
Substitute Senate Bill No. 28 of the 118th general assembly; 4700

(3) Section 5748.08 of the Revised Code as enacted in 4701
Amended Substitute Senate Bill No. 17 of the 122nd general 4702
assembly; 4703

(4) Section 5748.021 of the Revised Code; 4704

(5) Section 5748.081 of the Revised Code; 4705

(6) Section 5748.09 of the Revised Code. 4706

(B) "Individual" means an individual subject to the tax 4707
levied by section 5747.02 of the Revised Code. 4708

(C) "Estate" means an estate subject to the tax levied by 4709
section 5747.02 of the Revised Code. 4710

(D) "Taxable year" means a taxable year as defined in 4711

division (M) of section 5747.01 of the Revised Code. 4712

(E) "Taxable income" means: 4713

(1) In the case of an individual, one of the following, as 4714
specified in the resolution imposing the tax: 4715

(a) Ohio adjusted gross income for the taxable year as 4716
defined in division (A) of section 5747.01 of the Revised Code, 4717
less the exemptions provided by section 5747.02 of the Revised 4718
Code, plus any amount deducted under division (A) (31) of section 4719
5747.01 of the Revised Code for the taxable year; 4720

(b) Wages, salaries, tips, and other employee compensation 4721
to the extent included in Ohio adjusted gross income as defined 4722
in section 5747.01 of the Revised Code, and net earnings from 4723
self-employment, as defined in section 1402(a) of the Internal 4724
Revenue Code, to the extent included in Ohio adjusted gross 4725
income. 4726

(2) In the case of an estate, taxable income for the 4727
taxable year as defined in division (S) of section 5747.01 of 4728
the Revised Code. 4729

(F) "Resident" of the school district means: 4730

(1) An individual who is a resident of this state as 4731
defined in division (I) of section 5747.01 of the Revised Code 4732
during all or a portion of the taxable year and who, during all 4733
or a portion of such period of state residency, is domiciled in 4734
the school district or lives in and maintains a permanent place 4735
of abode in the school district; 4736

(2) An estate of a decedent who, at the time of death, was 4737
domiciled in the school district. 4738

(G) "School district income" means: 4739

(1) With respect to an individual, the portion of the 4740
taxable income of an individual that is received by the 4741
individual during the portion of the taxable year that the 4742
individual is a resident of the school district and the school 4743
district income tax is in effect in that school district. An 4744
individual may have school district income with respect to more 4745
than one school district. 4746

(2) With respect to an estate, the taxable income of the 4747
estate for the portion of the taxable year that the school 4748
district income tax is in effect in that school district. 4749

(H) "Taxpayer" means an individual or estate having school 4750
district income upon which a school district income tax is 4751
imposed. 4752

(I) "School district purposes" means any of the purposes 4753
for which a tax may be levied pursuant to division (A) of 4754
section 5705.21 of the Revised Code, including the combined 4755
purposes authorized by section 5705.217 of the Revised Code. 4756

(J) "Fair market value" has the same meaning as in section 4757
5705.01 of the Revised Code. 4758

Sec. 5748.02. (A) The board of education of any school 4759
district, except a joint vocational school district, may 4760
declare, by resolution, the necessity of raising annually a 4761
specified amount of money for school district purposes. The 4762
resolution shall specify whether the income that is to be 4763
subject to the tax is taxable income of individuals and estates 4764
as defined in divisions (E)(1)(a) and (2) of section 5748.01 of 4765
the Revised Code or taxable income of individuals as defined in 4766
division (E)(1)(b) of that section. A copy of the resolution 4767
shall be certified to the tax commissioner no later than one 4768

hundred days prior to the date of the election at which the 4769
board intends to propose a levy under this section. Upon receipt 4770
of the copy of the resolution, the tax commissioner shall 4771
estimate both of the following: 4772

(1) The property tax rate that would have to be imposed in 4773
the current year by the district to produce an equivalent amount 4774
of money; 4775

(2) The income tax rate that would have had to have been 4776
in effect for the current year to produce an equivalent amount 4777
of money from a school district income tax. 4778

Within ten days of receiving the copy of the board's 4779
resolution, the commissioner shall prepare these estimates and 4780
certify them to the board. Upon receipt of the certification, 4781
the board may adopt a resolution proposing an income tax under 4782
division (B) of this section at the estimated rate contained in 4783
the certification rounded to the nearest one-fourth of one per 4784
cent. The commissioner's certification applies only to the 4785
board's proposal to levy an income tax at the election for which 4786
the board requested the certification. If the board intends to 4787
submit a proposal to levy an income tax at any other election, 4788
it shall request another certification for that election in the 4789
manner prescribed in this division. 4790

(B) (1) Upon the receipt of a certification from the tax 4791
commissioner under division (A) of this section, a majority of 4792
the members of a board of education may adopt a resolution 4793
proposing the levy of an annual tax for school district purposes 4794
on school district income. The proposed levy may be for a 4795
continuing period of time or for a specified number of years. 4796
The resolution shall set forth the purpose for which the tax is 4797
to be imposed, the rate of the tax, which shall be the rate set 4798

forth in the commissioner's certification rounded to the nearest 4799
one-fourth of one per cent, the number of years the tax will be 4800
levied or that it will be levied for a continuing period of 4801
time, the date on which the tax shall take effect, which shall 4802
be the first day of January of any year following the year in 4803
which the question is submitted, and the date of the election at 4804
which the proposal shall be submitted to the electors of the 4805
district, which shall be on the date of a primary, general, or 4806
special election the date of which is consistent with section 4807
3501.01 of the Revised Code. The resolution shall specify 4808
whether the income that is to be subject to the tax is taxable 4809
income of individuals and estates as defined in divisions (E) (1) 4810
(a) and (2) of section 5748.01 of the Revised Code or taxable 4811
income of individuals as defined in division (E) (1) (b) of that 4812
section. The specification shall be the same as the 4813
specification in the resolution adopted and certified under 4814
division (A) of this section. 4815

If the tax is to be levied for current expenses and 4816
permanent improvements, the resolution shall apportion the 4817
annual rate of the tax. The apportionment may be the same or 4818
different for each year the tax is levied, but the respective 4819
portions of the rate actually levied each year for current 4820
expenses and for permanent improvements shall be limited by the 4821
apportionment. 4822

If the board of education currently imposes an income tax 4823
pursuant to this chapter that is due to expire and a question is 4824
submitted under this section for a proposed income tax to take 4825
effect upon the expiration of the existing tax, the board may 4826
specify in the resolution that the proposed tax renews the 4827
expiring tax. Two or more expiring income taxes may be renewed 4828
under this paragraph if the taxes are due to expire on the same 4829

date. If the tax rate being proposed is no higher than the total 4830
tax rate imposed by the expiring tax or taxes, the resolution 4831
may state that the proposed tax is not an additional income tax. 4832

(2) A board of education adopting a resolution under 4833
division (B) (1) of this section proposing a school district 4834
income tax for a continuing period of time and limited to the 4835
purpose of current expenses may propose in that resolution to 4836
reduce the rate or rates of one or more of the school district's 4837
property taxes levied for a continuing period of time in excess 4838
of the ten-mill limitation for the purpose of current expenses. 4839
The reduction in the rate of a property tax may be any amount, 4840
expressed in mills ~~per~~for each one dollar in ~~valuation~~taxable 4841
value and in dollars for each one hundred thousand dollars in 4842
fair market value, not exceeding the rate at which the tax is 4843
authorized to be levied. The reduction in the rate of a tax 4844
shall first take effect for the tax year that includes the day 4845
on which the school district income tax first takes effect, and 4846
shall continue for each tax year that both the school district 4847
income tax and the property tax levy are in effect. 4848

In addition to the matters required to be set forth in the 4849
resolution under division (B) (1) of this section, a resolution 4850
containing a proposal to reduce the rate of one or more property 4851
taxes shall state for each such tax the maximum rate at which it 4852
currently may be levied and the maximum rate at which the tax 4853
could be levied after the proposed reduction, expressed in mills 4854
~~per~~for each one dollar in ~~valuation~~taxable value and in dollars 4855
for each one hundred thousand dollars in fair market value, and 4856
that the tax is levied for a continuing period of time. 4857

If a board of education proposes to reduce the rate of one 4858
or more property taxes under division (B) (2) of this section, 4859

the board, when it makes the certification required under 4860
division (A) of this section, shall designate the specific levy 4861
or levies to be reduced, the maximum rate at which each levy 4862
currently is authorized to be levied, and the rate by which each 4863
levy is proposed to be reduced. The tax commissioner, when 4864
making the certification to the board under division (A) of this 4865
section, also shall certify the reduction in the total effective 4866
tax rate for current expenses for each class of property that 4867
would have resulted if the proposed reduction in the rate or 4868
rates had been in effect the previous tax year. As used in this 4869
paragraph, "effective tax rate" has the same meaning as in 4870
section 323.08 of the Revised Code. 4871

(C) A resolution adopted under division (B) of this 4872
section shall go into immediate effect upon its passage, and no 4873
publication of the resolution shall be necessary other than that 4874
provided for in the notice of election. Immediately after its 4875
adoption and at least ninety days prior to the election at which 4876
the question will appear on the ballot, a copy of the resolution 4877
shall be certified to the board of elections of the proper 4878
county, which shall submit the proposal to the electors on the 4879
date specified in the resolution. The form of the ballot shall 4880
be as provided in section 5748.03 of the Revised Code. 4881
Publication of notice of the election shall be made in a 4882
newspaper of general circulation in the county once a week for 4883
two consecutive weeks, or as provided in section 7.16 of the 4884
Revised Code, prior to the election. If the board of elections 4885
operates and maintains a web site, the board of elections shall 4886
post notice of the election on its web site for thirty days 4887
prior to the election. The notice shall contain the time and 4888
place of the election and the question to be submitted to the 4889
electors. The question covered by the resolution shall be 4890

submitted as a separate proposition, but may be printed on the 4891
same ballot with any other proposition submitted at the same 4892
election, other than the election of officers. 4893

(D) No board of education shall submit the question of a 4894
tax on school district income to the electors of the district 4895
more than twice in any calendar year. If a board submits the 4896
question twice in any calendar year, one of the elections on the 4897
question shall be held on the date of the general election. 4898

(E) (1) No board of education may submit to the electors of 4899
the district the question of a tax on school district income on 4900
the taxable income of individuals as defined in division (E) (1) 4901
(b) of section 5748.01 of the Revised Code if that tax would be 4902
in addition to an existing tax on the taxable income of 4903
individuals and estates as defined in divisions (E) (1) (a) and 4904
(2) of that section. 4905

(2) No board of education may submit to the electors of 4906
the district the question of a tax on school district income on 4907
the taxable income of individuals and estates as defined in 4908
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 4909
Code if that tax would be in addition to an existing tax on the 4910
taxable income of individuals as defined in division (E) (1) (b) 4911
of that section. 4912

Sec. 5748.03. (A) The form of the ballot on a question 4913
submitted to the electors under section 5748.02 of the Revised 4914
Code shall be as follows: 4915

"Shall an annual income tax of (state the proposed 4916
rate of tax) on the school district income of individuals and of 4917
estates be imposed by (state the name of the school 4918
district), for (state the number of years the tax would 4919

be levied, or that it would be levied for a continuing period of 4920
time), beginning (state the date the tax would first 4921
take effect), for the purpose of (state the purpose of 4922
the tax)? 4923

FOR THE TAX
AGAINST THE TAX

4924
4925
4926

" 4927

(B) (1) If the question submitted to electors proposes a 4928
school district income tax only on the taxable income of 4929
individuals as defined in division (E) (1) (b) of section 5748.01 4930
of the Revised Code, the form of the ballot shall be modified by 4931
stating that the tax is to be levied on the "earned income of 4932
individuals residing in the school district" in lieu of the 4933
"school district income of individuals and of estates." 4934

(2) If the question submitted to electors proposes to 4935
renew one or more expiring income tax levies, the ballot shall 4936
be modified by adding the following language immediately after 4937
the name of the school district that would impose the tax: "to 4938
renew an income tax (or income taxes) expiring at the end 4939
of (state the last year the existing income tax or 4940
taxes may be levied)." 4941

(3) If the question includes a proposal under division (B) 4942
(2) of section 5748.02 of the Revised Code to reduce the rate of 4943
one or more school district property taxes, the ballot shall 4944
state that the purpose of the school district income tax is for 4945
current expenses, and the form of the ballot shall be modified 4946
by adding the following language immediately after the statement 4947
of the purpose of the proposed income tax: ", and shall the rate 4948

of an existing tax on property, currently levied for the purpose 4949
of current expenses at the rate of mills, be REDUCED 4950
to mills for each \$1 of taxable value, which amounts to 4951
a reduction from \$..... to \$..... for each \$100,000 of fair 4952
market value, the reduction continuing until any such time as 4953
the income tax is repealed." In lieu of "for the tax" and 4954
"against the tax," the phrases "for the issue" and "against the 4955
issue," respectively, shall be used. If a board of education 4956
proposes a reduction in the rates of more than one tax, the 4957
ballot language shall be modified accordingly to express the 4958
rates at which those taxes currently are levied and the rates to 4959
which the taxes will be reduced. 4960

(C) The board of elections shall certify the results of 4961
the election to the board of education and to the tax 4962
commissioner. If a majority of the electors voting on the 4963
question vote in favor of it, the income tax, the applicable 4964
provisions of Chapter 5747. of the Revised Code, and the 4965
reduction in the rate or rates of existing property taxes if the 4966
question included such a reduction shall take effect on the date 4967
specified in the resolution. If the question approved by the 4968
voters includes a reduction in the rate of a school district 4969
property tax, the board of education shall not levy the tax at a 4970
rate greater than the rate to which the tax is reduced, unless 4971
the school district income tax is repealed in an election under 4972
section 5748.04 of the Revised Code. 4973

(D) If the rate at which a property tax is levied and 4974
collected is reduced pursuant to a question approved under this 4975
section, the tax commissioner shall compute the percentage 4976
required to be computed for that tax under division (D) of 4977
section 319.301 of the Revised Code each year the rate is 4978
reduced as if the tax had been levied in the preceding year at 4979

the rate at which it has been reduced. If the rate of a property 4980
tax increases due to the repeal of the school district income 4981
tax pursuant to section 5748.04 of the Revised Code, the tax 4982
commissioner, for the first year for which the rate increases, 4983
shall compute the percentage as if the tax in the preceding year 4984
had been levied at the rate at which the tax was authorized to 4985
be levied prior to any rate reduction. 4986

Sec. 5748.04. (A) The question of the repeal of a school 4987
district income tax levied for more than five years may be 4988
initiated not more than once in any five-year period by filing 4989
with the board of elections of the appropriate counties not 4990
later than ninety days before the general election in any year 4991
after the year in which it is approved by the electors a 4992
petition requesting that an election be held on the question. 4993
The petition shall be signed by qualified electors residing in 4994
the school district levying the income tax equal in number to 4995
ten per cent of those voting for governor at the most recent 4996
gubernatorial election. 4997

The board of elections shall determine whether the 4998
petition is valid, and if it so determines, it shall submit the 4999
question to the electors of the district at the next general 5000
election. The election shall be conducted, canvassed, and 5001
certified in the same manner as regular elections for county 5002
offices in the county. Notice of the election shall be published 5003
in a newspaper of general circulation in the district once a 5004
week for two consecutive weeks, or as provided in section 7.16 5005
of the Revised Code, prior to the election. If the board of 5006
elections operates and maintains a web site, the board of 5007
elections shall post notice of the election on its web site for 5008
thirty days prior to the election. The notice shall state the 5009
purpose, time, and place of the election. The form of the ballot 5010

cast at the election shall be as follows: 5011

"Shall the annual income tax of per cent, currently 5012
levied on the school district income of individuals and estates 5013
by (state the name of the school district) for the 5014
purpose of (state purpose of the tax), be repealed? 5015

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

5016

5017

5018

"

5019

(B) (1) If the tax is imposed on taxable income as defined 5020
in division (E) (1) (b) of section 5748.01 of the Revised Code, 5021
the form of the ballot shall be modified by stating that the tax 5022
currently is levied on the "earned income of individuals 5023
residing in the school district" in lieu of the "school district 5024
income of individuals and estates." 5025

(2) If the rate of one or more property tax levies was 5026
reduced for the duration of the income tax levy pursuant to 5027
division (B) (2) of section 5748.02 of the Revised Code, the form 5028
of the ballot shall be modified by adding the following language 5029
immediately after "repealed": ", and shall the rate of an 5030
existing tax on property for the purpose of current expenses, 5031
which rate was reduced for the duration of the income tax, be 5032
INCREASED from mills to mills ~~per one dollar for~~ 5033
each \$1 of valuation-taxable value which amounts to an increase 5034
from \$..... to \$..... for each \$100,000 of fair market value, 5035
beginning in (state the first year for which the rate of 5036
the property tax will increase)." In lieu of "for repeal of the 5037
income tax" and "against repeal of the income tax," the phrases 5038
"for the issue" and "against the issue," respectively, shall be 5039

substituted. 5040

(3) If the rate of more than one property tax was reduced 5041
for the duration of the income tax, the ballot language shall be 5042
modified accordingly to express the rates at which those taxes 5043
currently are levied and the rates to which the taxes would be 5044
increased. 5045

(C) The question covered by the petition shall be 5046
submitted as a separate proposition, but it may be printed on 5047
the same ballot with any other proposition submitted at the same 5048
election other than the election of officers. If a majority of 5049
the qualified electors voting on the question vote in favor of 5050
it, the result shall be certified immediately after the canvass 5051
by the board of elections to the board of education of the 5052
school district and the tax commissioner, who shall thereupon, 5053
after the current year, cease to levy the tax, except that if 5054
notes have been issued pursuant to section 5748.05 of the 5055
Revised Code the tax commissioner shall continue to levy and 5056
collect under authority of the election authorizing the levy an 5057
annual amount, rounded upward to the nearest one-fourth of one 5058
per cent, as will be sufficient to pay the debt charges on the 5059
notes as they fall due. 5060

(D) If a school district income tax repealed pursuant to 5061
this section was approved in conjunction with a reduction in the 5062
rate of one or more school district property taxes as provided 5063
in division (B) (2) of section 5748.02 of the Revised Code, then 5064
each such property tax may be levied after the current year at 5065
the rate at which it could be levied prior to the reduction, 5066
subject to any adjustments required by the county budget 5067
commission pursuant to Chapter 5705. of the Revised Code. Upon 5068
the repeal of a school district income tax under this section, 5069

the board of education may resume levying a property tax, the 5070
rate of which has been reduced pursuant to a question approved 5071
under section 5748.02 of the Revised Code, at the rate the board 5072
originally was authorized to levy the tax. A reduction in the 5073
rate of a property tax under section 5748.02 of the Revised Code 5074
is a reduction in the rate at which a board of education may 5075
levy that tax only for the period during which a school district 5076
income tax is levied prior to any repeal pursuant to this 5077
section. The resumption of the authority to levy the tax upon 5078
such a repeal does not constitute a tax levied in excess of the 5079
one per cent limitation prescribed by Section 2 of Article XII, 5080
Ohio Constitution, or in excess of the ten-mill limitation. 5081

(E) This section does not apply to school district income 5082
tax levies that are levied for five or fewer years. 5083

Sec. 5748.08. (A) The board of education of a city, local, 5084
or exempted village school district, at any time by a vote of 5085
two-thirds of all its members, may declare by resolution that it 5086
may be necessary for the school district to do all of the 5087
following: 5088

(1) Raise a specified amount of money for school district 5089
purposes by levying an annual tax on school district income; 5090

(2) Issue general obligation bonds for permanent 5091
improvements, stating in the resolution the necessity and 5092
purpose of the bond issue and the amount, approximate date, 5093
estimated rate of interest, and maximum number of years over 5094
which the principal of the bonds may be paid; 5095

(3) Levy a tax outside the ten-mill limitation to pay debt 5096
charges on the bonds and any anticipatory securities; 5097

(4) Submit the question of the school district income tax 5098

and bond issue to the electors of the district at a special 5099
election. 5100

The resolution shall specify whether the income that is to 5101
be subject to the tax is taxable income of individuals and 5102
estates as defined in divisions (E)(1)(a) and (2) of section 5103
5748.01 of the Revised Code or taxable income of individuals as 5104
defined in division (E)(1)(b) of that section. 5105

On adoption of the resolution, the board shall certify a 5106
copy of it to the tax commissioner and the county auditor no 5107
later than one hundred five days prior to the date of the 5108
special election at which the board intends to propose the 5109
income tax and bond issue. Not later than ten days of receipt of 5110
the resolution, the tax commissioner, in the same manner as 5111
required by division (A) of section 5748.02 of the Revised Code, 5112
shall estimate the rates designated in divisions (A)(1) and (2) 5113
of that section and certify them to the board. Not later than 5114
ten days of receipt of the resolution, the county auditor shall 5115
estimate and certify to the board the average annual property 5116
tax rate required throughout the stated maturity of the bonds to 5117
pay debt charges on the bonds, in the same manner as under 5118
division (C) of section 133.18 of the Revised Code. 5119

(B) On receipt of the tax commissioner's and county 5120
auditor's certifications prepared under division (A) of this 5121
section, the board of education of the city, local, or exempted 5122
village school district, by a vote of two-thirds of all its 5123
members, may adopt a resolution proposing for a specified number 5124
of years or for a continuing period of time the levy of an 5125
annual tax for school district purposes on school district 5126
income and declaring that the amount of taxes that can be raised 5127
within the ten-mill limitation will be insufficient to provide 5128

an adequate amount for the present and future requirements of 5129
the school district; that it is necessary to issue general 5130
obligation bonds of the school district for specified permanent 5131
improvements and to levy an additional tax in excess of the ten- 5132
mill limitation to pay the debt charges on the bonds and any 5133
anticipatory securities; and that the question of the bonds and 5134
taxes shall be submitted to the electors of the school district 5135
at a special election, which shall not be earlier than ninety 5136
days after certification of the resolution to the board of 5137
elections, and the date of which shall be consistent with 5138
section 3501.01 of the Revised Code. The resolution shall 5139
specify all of the following: 5140

(1) The purpose for which the school district income tax 5141
is to be imposed and the rate of the tax, which shall be the 5142
rate set forth in the tax commissioner's certification rounded 5143
to the nearest one-fourth of one per cent; 5144

(2) Whether the income that is to be subject to the tax is 5145
taxable income of individuals and estates as defined in 5146
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 5147
Code or taxable income of individuals as defined in division (E) 5148
(1) (b) of that section. The specification shall be the same as 5149
the specification in the resolution adopted and certified under 5150
division (A) of this section. 5151

(3) The number of years the tax will be levied, or that it 5152
will be levied for a continuing period of time; 5153

(4) The date on which the tax shall take effect, which 5154
shall be the first day of January of any year following the year 5155
in which the question is submitted; 5156

(5) The county auditor's estimate of the average annual 5157

property tax rate required throughout the stated maturity of the 5158
bonds to pay debt charges on the bonds. 5159

(C) A resolution adopted under division (B) of this 5160
section shall go into immediate effect upon its passage, and no 5161
publication of the resolution shall be necessary other than that 5162
provided for in the notice of election. Immediately after its 5163
adoption and at least ninety days prior to the election at which 5164
the question will appear on the ballot, the board of education 5165
shall certify a copy of the resolution, along with copies of the 5166
auditor's estimate and its resolution under division (A) of this 5167
section, to the board of elections of the proper county. The 5168
board of education shall make the arrangements for the 5169
submission of the question to the electors of the school 5170
district, and the election shall be conducted, canvassed, and 5171
certified in the same manner as regular elections in the 5172
district for the election of county officers. 5173

The resolution shall be put before the electors as one 5174
ballot question, with a majority vote indicating approval of the 5175
school district income tax, the bond issue, and the levy to pay 5176
debt charges on the bonds and any anticipatory securities. The 5177
board of elections shall publish the notice of the election in a 5178
newspaper of general circulation in the school district once a 5179
week for two consecutive weeks, or as provided in section 7.16 5180
of the Revised Code, prior to the election. If the board of 5181
elections operates and maintains a web site, it also shall post 5182
notice of the election on its web site for thirty days prior to 5183
the election. The notice of election shall state all of the 5184
following: 5185

(1) The questions to be submitted to the electors; 5186

(2) The rate of the school district income tax; 5187

(3) The principal amount of the proposed bond issue;	5188
(4) The permanent improvements for which the bonds are to be issued;	5189 5190
(5) The maximum number of years over which the principal of the bonds may be paid;	5191 5192
(6) The estimated additional average annual property tax rate to pay the debt charges on the bonds, as certified by the county auditor, <u>and expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of fair market value;</u>	5193 5194 5195 5196 5197
(7) The time and place of the special election.	5198
(D) The form of the ballot on a question submitted to the electors under this section shall be as follows:	5199 5200
"Shall the school district be authorized to do both of the following:	5201 5202
(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)?	5203 5204 5205 5206 5207 5208 5209
(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 one dollar \$1 <u>of tax valuation taxable value</u> , which amounts to	5210 5211 5212 5213 5214 5215

~~\$. (rate expressed in cents or dollars and cents, such as~~ 5216
~~"36 cents" or "\$1.41") for each \$100-\$100,000 of tax~~ 5217
~~valuation~~fair market value, to pay the annual debt charges on 5218
the bonds, and to pay debt charges on any notes issued in 5219
anticipation of those bonds? 5220

FOR THE INCOME TAX AND BOND ISSUE	5221
AGAINST THE INCOME TAX AND BOND ISSUE	5222
	5223

" 5224

(E) If the question submitted to electors proposes a 5225
school district income tax only on the taxable income of 5226
individuals as defined in division (E) (1) (b) of section 5748.01 5227
of the Revised Code, the form of the ballot shall be modified by 5228
stating that the tax is to be levied on the "earned income of 5229
individuals residing in the school district" in lieu of the 5230
"school district income of individuals and of estates." 5231

(F) The board of elections promptly shall certify the 5232
results of the election to the tax commissioner and the county 5233
auditor of the county in which the school district is located. 5234
If a majority of the electors voting on the question vote in 5235
favor of it, the income tax and the applicable provisions of 5236
Chapter 5747. of the Revised Code shall take effect on the date 5237
specified in the resolution, and the board of education may 5238
proceed with issuance of the bonds and with the levy and 5239
collection of the property taxes to pay debt charges on the 5240
bonds, at the additional rate or any lesser rate in excess of 5241
the ten-mill limitation. Any securities issued by the board of 5242
education under this section are Chapter 133. securities, as 5243
that term is defined in section 133.01 of the Revised Code. 5244

(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 special 5274
election. 5275

The resolution shall specify whether the income that is to 5276
be subject to the tax is taxable income of individuals and 5277
estates as defined in divisions (E) (1) (a) and (2) of section 5278
5748.01 of the Revised Code or taxable income of individuals as 5279
defined in division (E) (1) (b) of that section. 5280

On adoption of the resolution, the board shall certify a 5281
copy of it to the tax commissioner and the county auditor not 5282
later than one hundred days prior to the date of the special 5283
election at which the board intends to propose the income tax 5284
and property tax. Not later than ten days after receipt of the 5285
resolution, the tax commissioner, in the same manner as required 5286
by division (A) of section 5748.02 of the Revised Code, shall 5287
estimate the rates designated in divisions (A) (1) and (2) of 5288
that section and certify them to the board. Not later than ten 5289
days after receipt of the resolution, the county auditor, in the 5290
same manner as required by section 5705.195 of the Revised Code, 5291
shall make the calculation specified in that section and certify 5292
it to the board. 5293

(B) On receipt of the tax commissioner's and county 5294
auditor's certifications prepared under division (A) of this 5295
section, the board of education of the city, local, or exempted 5296
village school district, by a vote of two-thirds of all its 5297
members, may adopt a resolution declaring that the amount of 5298
taxes that can be raised by all tax levies the district is 5299
authorized to impose, when combined with state and federal 5300
revenues, will be insufficient to provide an adequate amount for 5301
the present and future requirements of the school district, and 5302
that it is therefore necessary to levy, for a specified number 5303

of years or for a continuing period of time, an annual tax for 5304
school district purposes on school district income, and to levy, 5305
for a specified number of years not exceeding ten or for a 5306
continuing period of time, an additional property tax in excess 5307
of the ten-mill limitation for the purpose of providing for the 5308
necessary requirements of the district, and declaring that the 5309
question of the school district income tax and property tax 5310
shall be submitted to the electors of the school district at a 5311
special election, which shall not be earlier than ninety days 5312
after certification of the resolution to the board of elections, 5313
and the date of which shall be consistent with section 3501.01 5314
of the Revised Code. The resolution shall specify all of the 5315
following: 5316

(1) The purpose for which the school district income tax 5317
is to be imposed and the rate of the tax, which shall be the 5318
rate set forth in the tax commissioner's certification rounded 5319
to the nearest one-fourth of one per cent; 5320

(2) Whether the income that is to be subject to the tax is 5321
taxable income of individuals and estates as defined in 5322
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 5323
Code or taxable income of individuals as defined in division (E) 5324
(1) (b) of that section. The specification shall be the same as 5325
the specification in the resolution adopted and certified under 5326
division (A) of this section. 5327

(3) The number of years the school district income tax 5328
will be levied, or that it will be levied for a continuing 5329
period of time; 5330

(4) The date on which the school district income tax shall 5331
take effect, which shall be the first day of January of any year 5332
following the year in which the question is submitted; 5333

(5) The amount of money it is necessary to raise for the 5334
purpose of providing for the necessary requirements of the 5335
district for each year the property tax is to be imposed; 5336

(6) The number of years the property tax will be levied, 5337
or that it will be levied for a continuing period of time; 5338

(7) The tax list upon which the property tax shall be 5339
first levied, which may be the current year's tax list; 5340

(8) The amount of the average tax levy, expressed in 5341
dollars ~~and cents~~ for each one hundred thousand dollars of 5342
~~valuation~~ fair market value as well as in mills for each one 5343
dollar of ~~valuation~~ taxable value, estimated by the county 5344
auditor under division (A) of this section. 5345

(C) A resolution adopted under division (B) of this 5346
section shall go into immediate effect upon its passage, and no 5347
publication of the resolution shall be necessary other than that 5348
provided for in the notice of election. Immediately after its 5349
adoption and at least ninety days prior to the election at which 5350
the question will appear on the ballot, the board of education 5351
shall certify a copy of the resolution, along with copies of the 5352
county auditor's certification and the resolution under division 5353
(A) of this section, to the board of elections of the proper 5354
county. The board of education shall make the arrangements for 5355
the submission of the question to the electors of the school 5356
district, and the election shall be conducted, canvassed, and 5357
certified in the same manner as regular elections in the 5358
district for the election of county officers. 5359

The resolution shall be put before the electors as one 5360
ballot question, with a majority vote indicating approval of the 5361
school district income tax and the property tax. The board of 5362

elections shall publish the notice of the election in a 5363
newspaper of general circulation in the school district once a 5364
week for two consecutive weeks, or as provided in section 7.16 5365
of the Revised Code, prior to the election. If the board of 5366
elections operates and maintains a web site, also shall post 5367
notice of the election on its web site for thirty days prior to 5368
the election. The notice of election shall state all of the 5369
following: 5370

(1) The questions to be submitted to the electors as a 5371
single ballot question; 5372

(2) The rate of the school district income tax; 5373

(3) The number of years the school district income tax 5374
will be levied or that it will be levied for a continuing period 5375
of time; 5376

(4) The annual proceeds of the proposed property tax levy 5377
for the purpose of providing for the necessary requirements of 5378
the district; 5379

(5) The number of years during which the property tax levy 5380
shall be levied, or that it shall be levied for a continuing 5381
period of time; 5382

(6) The estimated average additional tax rate of the 5383
property tax, expressed in dollars ~~and cents~~ for each one 5384
hundred thousand dollars of ~~valuation~~ fair market value as well 5385
as in mills for each one dollar of ~~valuation~~ taxable value, 5386
outside the limitation imposed by Section 2 of Article XII, Ohio 5387
Constitution, as certified by the county auditor; 5388

(7) The time and place of the special election. 5389

(D) The form of the ballot on a question submitted to the 5390

electors under this section shall be as follows: 5391

"Shall the school district be authorized to do both 5392
of the following: 5393

(1) Impose an annual income tax of (state the 5394
proposed rate of tax) on the school district income of 5395
individuals and of estates, for (state the number of 5396
years the tax would be levied, or that it would be levied for a 5397
continuing period of time), beginning (state the date 5398
the tax would first take effect), for the purpose of 5399
(state the purpose of the tax)? 5400

(2) Impose a property tax levy outside of the ten-mill 5401
limitation for the purpose of providing for the necessary 5402
requirements of the district in the sum of \$..... 5403
(here insert annual amount the levy is to produce), estimated by 5404
the county auditor to average ~~(here insert~~ 5405
~~number of mills)~~ mills for each ~~one dollar~~ \$1 of valuation 5406
taxable value, which amounts to \$..... ~~(here insert~~ 5407
~~rate expressed in dollars and cents)~~ for each ~~one hundred~~ 5408
~~dollars~~ \$100,000 of valuation fair market value, 5409
for (state the number of years the tax is to be 5410
imposed or that it will be imposed for a continuing period of 5411
time), commencing in (first year the tax is to be 5412
levied), first due in calendar year (first calendar 5413
year in which the tax shall be due)? 5414

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

" 5415

If the question submitted to electors proposes a school 5419

district income tax only on the taxable income of individuals as 5420
defined in division (E) (1) (b) of section 5748.01 of the Revised 5421
Code, the form of the ballot shall be modified by stating that 5422
the tax is to be levied on the "earned income of individuals 5423
residing in the school district" in lieu of the "school district 5424
income of individuals and of estates." 5425

(E) The board of elections promptly shall certify the 5426
results of the election to the tax commissioner and the county 5427
auditor of the county in which the school district is located. 5428
If a majority of the electors voting on the question vote in 5429
favor of it: 5430

(1) The income tax and the applicable provisions of 5431
Chapter 5747. of the Revised Code shall take effect on the date 5432
specified in the resolution. 5433

(2) The board of education of the school district may make 5434
the additional property tax levy necessary to raise the amount 5435
specified on the ballot for the purpose of providing for the 5436
necessary requirements of the district. The property tax levy 5437
shall be included in the next tax budget that is certified to 5438
the county budget commission. 5439

(F) (1) After approval of a question under this section, 5440
the board of education may anticipate a fraction of the proceeds 5441
of the school district income tax in accordance with section 5442
5748.05 of the Revised Code. Any anticipation notes under this 5443
division shall be issued as provided in section 133.24 of the 5444
Revised Code, shall have principal payments during each year 5445
after the year of their issuance over a period not to exceed 5446
five years, and may have a principal payment in the year of 5447
their issuance. 5448

(2) After the approval of a question under this section 5449
and prior to the time when the first tax collection from the 5450
property tax levy can be made, the board of education may 5451
anticipate a fraction of the proceeds of the levy and issue 5452
anticipation notes in an amount not exceeding the total 5453
estimated proceeds of the levy to be collected during the first 5454
year of the levy. Any anticipation notes under this division 5455
shall be issued as provided in section 133.24 of the Revised 5456
Code, shall have principal payments during each year after the 5457
year of their issuance over a period not to exceed five years, 5458
and may have a principal payment in the year of their issuance. 5459

(G) (1) The question of repeal of a school district income 5460
tax levied for more than five years may be initiated and 5461
submitted in accordance with section 5748.04 of the Revised 5462
Code. 5463

(2) A property tax levy for a continuing period of time 5464
may be reduced in the manner provided under section 5705.261 of 5465
the Revised Code. 5466

(H) No board of education shall submit a question under 5467
this section to the electors of the school district more than 5468
twice in any calendar year. If a board submits the question 5469
twice in any calendar year, one of the elections on the question 5470
shall be held on the date of the general election. 5471

(I) If the electors of the school district approve a 5472
question under this section, and if the last calendar year the 5473
school district income tax is in effect and the last calendar 5474
year of collection of the property tax are the same, the board 5475
of education of the school district may propose to submit under 5476
this section the combined question of a school district income 5477
tax to take effect upon the expiration of the existing income 5478

tax and a property tax to be first collected in the calendar 5479
year after the calendar year of last collection of the existing 5480
property tax, and specify in the resolutions adopted under this 5481
section that the proposed taxes would renew the existing taxes. 5482
The form of the ballot on a question submitted to the electors 5483
under division (I) of this section shall be as follows: 5484

"Shall the school district be authorized to do 5485
both of the following: 5486

(1) Impose an annual income tax of (state the 5487
proposed rate of tax) on the school district income of 5488
individuals and of estates to renew an income tax expiring at 5489
the end of (state the last year the existing income tax 5490
may be levied) for (state the number of years the tax 5491
would be levied, or that it would be levied for a continuing 5492
period of time), beginning (state the date the tax would 5493
first take effect), for the purpose of (state the 5494
purpose of the tax)? 5495

(2) Impose a property tax levy renewing an existing levy 5496
outside of the ten-mill limitation for the purpose of providing 5497
for the necessary requirements of the district in the sum of 5498
\$. (here insert annual amount the levy is to 5499
produce), estimated by the county auditor to 5500
average ~~(here insert number of mills)~~ mills 5501
for each ~~one dollar~~ \$1 of ~~valuation~~ taxable value, which amounts 5502
to \$. ~~(here insert rate expressed in dollars and~~ 5503
~~cents)~~ for each ~~one hundred dollars~~ \$100,000 of ~~valuation~~ fair 5504
market value, for (state the number of years the 5505
tax is to be imposed or that it will be imposed for a continuing 5506
period of time), commencing in (first year the tax 5507
is to be levied), first due in calendar year (first 5508

calendar year in which the tax shall be due)? 5509

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

5510

5511

5512

"

5513

If the question submitted to electors proposes a school 5514
district income tax only on the taxable income of individuals as 5515
defined in division (E)(1)(b) of section 5748.01 of the Revised 5516
Code, the form of the ballot shall be modified by stating that 5517
the tax is to be levied on the "earned income of individuals 5518
residing in the school district" in lieu of the "school district 5519
income of individuals and of estates." 5520

The question of a renewal levy under this division shall 5521
not be placed on the ballot unless the question is submitted on 5522
a date on which a special election may be held under section 5523
3501.01 of the Revised Code, except for the first Tuesday after 5524
the first Monday in February and August, during the last year 5525
the property tax levy to be renewed may be extended on the real 5526
and public utility property tax list and duplicate, or at any 5527
election held in the ensuing year. 5528

(J) If the electors of the school district approve a 5529
question under this section, the board of education of the 5530
school district may propose to renew either or both of the 5531
existing taxes as individual ballot questions in accordance with 5532
section 5748.02 of the Revised Code for the school district 5533
income tax, or section 5705.194 of the Revised Code for the 5534
property tax. 5535

Section 2. That existing sections 133.18, 306.32, 306.322, 5536
345.01, 345.03, 345.04, 505.48, 505.481, 511.27, 511.28, 511.34, 5537

1545.041, 1545.21, 3311.50, 3318.01, 3318.06, 3318.061, 5538
3318.062, 3318.063, 3318.361, 3318.45, 3381.03, 4582.024, 5539
4582.26, 5705.01, 5705.03, 5705.192, 5705.195, 5705.196, 5540
5705.197, 5705.199, 5705.21, 5705.213, 5705.215, 5705.218, 5541
5705.219, 5705.233, 5705.25, 5705.251, 5705.261, 5705.55, 5542
5748.01, 5748.02, 5748.03, 5748.04, 5748.08, and 5748.09 of the 5543
Revised Code are hereby repealed. 5544

Section 3. This act applies to elections held after 5545
December 31, 2018. 5546

Section 4. The General Assembly, applying the principle 5547
stated in division (B) of section 1.52 of the Revised Code that 5548
amendments are to be harmonized if reasonably capable of 5549
simultaneous operation, finds that the following sections, 5550
presented in this act as composites of the sections as amended 5551
by the acts indicated, are the resulting versions of the 5552
sections in effect prior to the effective date of the sections 5553
as presented in this act: 5554

Section 133.18 of the Revised Code as amended by both Am. 5555
Sub. H.B. 48 of the 128th General Assembly and Am. Sub. H.B. 153 5556
of the 129th General Assembly. 5557

Section 5705.218 of the Revised Code as amended by both 5558
Am. Sub. H.B. 59 and Sub. H.B. 167 of the 130th General 5559
Assembly. 5560