

As Introduced

132nd General Assembly

Regular Session

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H. B. No. 736

Representative Brinkman

Cosponsors: Representatives Lang, Merrin, Riedel, Becker

A BILL

To amend sections 511.27, 511.28, 1545.041, 1545.21, 5705.23, 5705.34, and 5739.023 and to enact sections 511.271, 1545.212, and 5705.17 of the Revised Code to require certain subdivisions governed by a board comprised of at least one unelected official to obtain the approval of the legislative body that created the subdivision before levying a tax.

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

Section 1. That sections 511.27, 511.28, 1545.041, 1545.21, 5705.23, 5705.34, and 5739.023 be amended and sections 511.271, 1545.212, and 5705.17 of the Revised Code be enacted to read as follows:

Sec. 511.27. (A) To defray the expenses of the township park district and for purchasing, appropriating, operating, maintaining, and improving lands for parks or recreational purposes, the board of park commissioners may levy a sufficient tax within the ten-mill limitation, not to exceed one mill on each dollar of valuation on all real and personal property

within the township, and on all real and personal property 19
within any municipal corporation that is within the township, 20
that was within the township at the time that the park district 21
was established, or the boundaries of which are coterminous with 22
or include the township. The levy shall be over and above all 23
other taxes and limitations on such property authorized by law. 24

(B) Except as otherwise provided in division ~~(C)~~ (B) of 25
~~this section 511.271 of the Revised Code~~, the board of park 26
commissioners, not less than ninety days before the day of the 27
election, may declare by resolution that the amount of taxes 28
that may be raised within the ten-mill limitation will be 29
insufficient to provide an adequate amount for the necessary 30
requirements of the district and that it is necessary to levy a 31
tax in excess of that limitation for the use of the district. 32
The resolution shall specify the purpose for which the taxes 33
shall be used, the annual rate proposed, and the number of 34
consecutive years the levy will be in effect. Upon the adoption 35
of the resolution, the question of levying the taxes shall be 36
submitted to the electors of the township and the electors of 37
any municipal corporation that is within the township, that was 38
within the township at the time that the park district was 39
established, or the boundaries of which are coterminous with or 40
include the township, at a special election to be held on 41
whichever of the following occurs first: 42

(1) The day of the next ensuing general election; 43

(2) The first Tuesday after the first Monday in May of any 44
calendar year, except that, if a presidential primary election 45
is held in that calendar year, then the day of that election. 46

The rate submitted to the electors at any one election 47
shall not exceed two mills annually upon each dollar of 48

valuation. If a majority of the electors voting upon the 49
question of the levy vote in favor of the levy, the tax shall be 50
levied on all real and personal property within the township and 51
on all real and personal property within any municipal 52
corporation that is within the township, that was within the 53
township at the time that the park district was established, or 54
the boundaries of which are coterminous with or include the 55
township, and the levy shall be over and above all other taxes 56
and limitations on such property authorized by law. 57

~~(C) In any township park district that contains only 58
unincorporated territory, if the township board of park 59
commissioners is appointed by the board of township trustees, 60
before a tax can be levied and certified to the county auditor 61
pursuant to section 5705.34 of the Revised Code or before a 62
resolution for a tax levy can be certified to the board of 63
elections pursuant to section 511.28 of the Revised Code, the 64
board of park commissioners shall receive approval for its levy 65
request from the board of township trustees. The board of park 66
commissioners shall adopt a resolution requesting the board of 67
township trustees to approve the levy request, stating the 68
annual rate of the proposed levy and the reason for the levy 69
request. On receiving this request, the board of township 70
trustees shall vote on whether to approve the request and, if a 71
majority votes to approve it, shall issue a resolution approving 72
the levy at the requested rate. 73~~

Sec. 511.271. (A) In any township park district that 74
contains only unincorporated territory, if the township board of 75
park commissioners is appointed by the board of township 76
trustees, then before a tax within the ten-mill limitation may 77
be levied and certified to the county auditor pursuant to 78
section 5705.34 of the Revised Code, the board of park 79

commissioners shall receive approval for its levy request from 80
the board of township trustees. To obtain such approval, the 81
board of park commissioners shall adopt a resolution requesting 82
the board of township trustees to approve the levy request, 83
stating the annual rate of the proposed levy and the reason for 84
the levy request. On receiving this request, the board of 85
township trustees may vote on whether to approve the request 86
and, if a majority votes to approve it, shall issue a resolution 87
approving the levy at the requested rate. 88

(B) A township board of park commissioners may not certify 89
a tax resolution to a county board of elections unless the board 90
first obtains the approval of either (1) the board of township 91
trustees if the township board of park commissioners is 92
appointed by the board of trustees, or (2) the board of township 93
trustees of each township and the legislative authority of each 94
municipal corporation within which the township park district 95
has territory, if the township board of park commissioners is 96
appointed by a court of common pleas. To obtain such approval, 97
the township board of park commissioners shall adopt the tax 98
resolution and certify a copy of the resolution to the board of 99
trustees and legislative authority of each such township or 100
municipal corporation. Within fifteen days following such 101
certification, each board of trustees or legislative authority 102
may adopt and certify to the township board of park 103
commissioners a resolution approving or disapproving 104
certification of the tax resolution to a county board of 105
elections. If any board of trustees or legislative authority 106
does not adopt and certify such a resolution within that period, 107
the board of park commissioners may not certify the tax 108
resolution to the board of elections. 109

Upon receiving such a resolution approving certification 110

of the tax resolution to the board of elections, the township 111
board of park commissioners shall certify a copy of the board of 112
trustees' or legislative authority's resolution to the board of 113
elections at the same time and in the same manner as the board 114
of park commissioners makes the certification to the board of 115
elections under division (B) (3) of section 5705.03 of the 116
Revised Code. A board of elections shall not submit the question 117
of the tax to electors unless a copy of each resolution 118
approving certification of the levy accompanies the tax 119
resolution the board of park commissioners certifies to the 120
board of elections. 121

(C) As used in this section, "tax resolution" means a 122
resolution adopted by a township board of park commissioners 123
proposing to levy a tax in excess of the ten-mill limitation 124
under any section of the Revised Code, including the renewal or 125
replacement of such a levy. 126

Sec. 511.28. A copy of any resolution for a tax levy 127
adopted by the township board of park commissioners as provided 128
in section 511.27 of the Revised Code shall be certified by the 129
clerk of the board of park commissioners to the board of 130
elections of the proper county, together with a certified copy 131
of the resolution approving the levy, passed by the board of 132
township trustees if such a resolution is required by division 133
~~(C)~~ (A) of section ~~511.27~~ 511.271 of the Revised Code, not less 134
than ninety days before a general or primary election in any 135
year. The board of elections shall submit the proposal to the 136
electors as provided in section 511.27 of the Revised Code at 137
the succeeding general or primary election. A resolution to 138
renew an existing levy may not be placed on the ballot unless 139
the question is submitted at the general election held during 140
the last year the tax to be renewed may be extended on the real 141

and public utility property tax list and duplicate, or at any 142
election held in the ensuing year. The board of park 143
commissioners shall cause notice that the vote will be taken to 144
be published once a week for two consecutive weeks prior to the 145
election in a newspaper of general circulation, or as provided 146
in section 7.16 of the Revised Code, in the county within which 147
the park district is located. Additionally, if the board of 148
elections operates and maintains a web site, the board of 149
elections shall post that notice on its web site for thirty days 150
prior to the election. The notice shall state the purpose of the 151
proposed levy, the annual rate proposed expressed in dollars and 152
cents for each one hundred dollars of valuation as well as in 153
mills for each one dollar of valuation, the number of 154
consecutive years during which the levy shall be in effect, and 155
the time and place of the election. 156

The form of the ballots cast at the election shall be: "An 157
additional tax for the benefit of (name of township park 158
district) for the purpose of (purpose stated in the 159
order of the board) at a rate not 160
exceeding mills for each one dollar of valuation, 161
which amounts to (rate expressed in dollars and 162
cents) for each one hundred dollars of valuation, for 163
(number of years the levy is to run)

FOR THE TAX LEVY
AGAINST THE TAX LEVY

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If the levy submitted is a proposal to renew, increase, or 169
decrease an existing levy, the form of the ballot specified in 170
this section may be changed by substituting for the words "An 171

additional" at the beginning of the form, the words "A renewal 172
of a" in the case of a proposal to renew an existing levy in the 173
same amount; the words "A renewal of mills and an 174
increase of mills to constitute a" in the case of an 175
increase; or the words "A renewal of part of an existing levy, 176
being a reduction of mills, to constitute a" in the 177
case of a decrease in the rate of the existing levy. 178

If the tax is to be placed on the current tax list, the 179
form of the ballot shall be modified by adding, after the 180
statement of the number of years the levy is to run, the phrase 181
", commencing in (first year the tax is to be 182
levied), first due in calendar year (first calendar 183
year in which the tax shall be due)." 184

The question covered by the order shall be submitted as a 185
separate proposition, but may be printed on the same ballot with 186
any other proposition submitted at the same election, other than 187
the election of officers. More than one such question may be 188
submitted at the same election. 189

Sec. 1545.041. (A) Any township park district created 190
pursuant to section 511.18 of the Revised Code that includes 191
park land located outside the township in which the park 192
district was established may be converted under the procedures 193
provided in this section into a park district to be operated and 194
maintained as provided for in this chapter, provided that there 195
is no existing park district created under section 1545.04 of 196
the Revised Code in the county in which the township park 197
district is located. The proposed park district shall include 198
within its boundary all townships and municipal corporations in 199
which lands owned by the township park district seeking 200
conversion are located, and may include any other townships and 201

municipal corporations in the county in which the township park district is located. 202
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(B) Conversion of a township park district into a park district operated and maintained under this chapter shall be initiated by a resolution adopted by the board of park commissioners of the park district. Any resolution initiating a conversion shall include the following: 204
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(1) The name of the township park district seeking conversion; 209
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(2) The name of the proposed park district; 211

(3) An accurate description of the territory to be included in the proposed district; 212
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(4) An accurate map or plat of the proposed park district. ~~The~~ 214
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The resolution may also include a proposed tax levy for the operation and maintenance of the proposed park district. If such a tax levy is proposed, the resolution shall specify the annual rate of the tax, expressed in dollars and cents for each one hundred dollars of valuation and in mills for each dollar of valuation, and shall specify the number of consecutive years the levy will be in effect. The annual rate of such a tax may not be higher than the total combined millage of all levies then in effect for the benefit of the township park district named in the resolution. 216
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(C) Upon adoption of the resolution provided for in division (B) of this section, the board of park commissioners of the township park district seeking conversion under this section, subject to section 1545.212 of the Revised Code, shall certify the resolution to the board of elections of the county 226
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in which the park district is located no later than four p.m. of 231
the seventy-fifth day before the day of the election at which 232
the question will be voted upon. Upon certification of the 233
resolution to the board, the board of elections shall make the 234
necessary arrangements to submit the question of conversion of 235
the township park into a park district operated and maintained 236
under Chapter 1545. of the Revised Code, to the electors 237
qualified to vote at the next primary or general election who 238
reside in the territory of the proposed park district. The 239
question shall provide for a tax levy if such a levy is 240
specified in the resolution. 241

(D) The ballot submitted to the electors as provided in 242
division (C) of this section shall contain the following 243
language: 244

"Shall the (name of the township park 245
district seeking conversion) be converted into a park district 246
to be operated and maintained under Chapter 1545. of the Revised 247
Code under the name of (name of proposed park 248
district), which park district shall include the following 249
townships and municipal corporations: 250

(Name townships and municipal corporations) 251

Approval of the proposed conversion will result in the 252
termination of all existing tax levies voted for the benefit 253
of (name of the township park district sought to 254
be converted) and in the levy of a new tax for the operation and 255
maintenance of (name of proposed park district) 256
at a rate not exceeding (number of mills) mills for 257
each one dollar of valuation, which is (rate expressed 258
in dollars and cents) for each one hundred dollars of valuation, 259
for (number of years the millage is to be imposed) years, 260

commencing on the (year) tax duplicate. 261

For the proposed conversion	263
Against the proposed conversion	264

" 265

(E) If the proposed conversion is approved by at least a 266
majority of the electors voting on the proposal, the township 267
park district that seeks conversion shall become a park district 268
subject to Chapter 1545. of the Revised Code effective the first 269
day of January following approval by the voters. The park 270
district shall have the name specified in the resolution, and 271
effective the first day of January following approval by the 272
voters, the following shall occur: 273

(1) The indebtedness of the former township park district 274
shall be assumed by the new park district; 275

(2) All rights, assets, properties, and other interests of 276
the former township park district shall become vested in the new 277
park district, including the rights to any tax revenues 278
previously vested in the former township park district; 279
provided, that all tax levies in excess of the ten mill 280
limitation approved for the benefit of the former township park 281
district shall be removed from the tax lists after the February 282
settlement next succeeding the conversion. Any tax levy approved 283
in connection with the conversion shall be certified as provided 284
in section 5705.25 of the Revised Code. 285

(3) The members of the board of park commissioners of the 286
former township park district shall be the members ~~of the~~ 287
~~members~~ of the board of park commissioners of the new park 288
district, with all the same powers and duties as if appointed 289

under section 1545.05 of the Revised Code. The term of each such 290
commissioner shall expire on the first day of January of the 291
year following the year in which his term would have expired 292
under section 511.19 of the Revised Code. Thereafter, 293
commissioners shall be appointed pursuant to section 1545.05 of 294
the Revised Code. 295

Sec. 1545.21. The board of park commissioners, by 296
resolution, may submit to the electors of the park district the 297
question of levying taxes for the use of the district. The 298
resolution shall declare the necessity of levying such taxes, 299
shall specify the purpose for which such taxes shall be used, 300
the annual rate proposed, and the number of consecutive years 301
the rate shall be levied. ~~Such~~ Subject to section 1545.212 of 302
the Revised Code, the resolution shall be ~~forthwith~~ certified to 303
the board of elections in each county in which any part of such 304
district is located, not later than the ninetieth day before the 305
day of the election, and the question of the levy of taxes as 306
provided in such resolution shall be submitted to the electors 307
of the district at a special election to be held on whichever of 308
the following occurs first: 309

(A) The day of the next general election; 310

(B) The first Tuesday after the first Monday in May in any 311
calendar year, except that if a presidential primary election is 312
held in that calendar year, then the day of that election. The 313
ballot shall set forth the purpose for which the taxes shall be 314
levied, the annual rate of levy, and the number of years of such 315
levy. If the tax is to be placed on the current tax list, the 316
form of the ballot shall state that the tax will be levied in 317
the current tax year and shall indicate the first calendar year 318
the tax will be due. If the resolution of the board of park 319

commissioners provides that an existing levy will be canceled 320
upon the passage of the new levy, the ballot may include a 321
statement that: "an existing levy of ... mills (stating the 322
original levy millage), having ... years remaining, will be 323
canceled and replaced upon the passage of this levy." In such 324
case, the ballot may refer to the new levy as a "replacement 325
levy" if the new millage does not exceed the original millage of 326
the levy being canceled or as a "replacement and additional 327
levy" if the new millage exceeds the original millage of the 328
levy being canceled. If a majority of the electors voting upon 329
the question of such levy vote in favor thereof, such taxes 330
shall be levied and shall be in addition to the taxes authorized 331
by section 1545.20 of the Revised Code, and all other taxes 332
authorized by law. The rate submitted to the electors at any one 333
time shall not exceed two mills annually upon each dollar of 334
valuation unless the purpose of the levy includes providing 335
operating revenues for one of Ohio's major metropolitan zoos, as 336
defined in section 4503.74 of the Revised Code, in which case 337
the rate shall not exceed three mills annually upon each dollar 338
of valuation. When a tax levy has been authorized as provided in 339
this section or in section 1545.041 of the Revised Code, the 340
board of park commissioners may issue bonds pursuant to section 341
133.24 of the Revised Code in anticipation of the collection of 342
such levy, provided that such bonds shall be issued only for the 343
purpose of acquiring and improving lands. Such levy, when 344
collected, shall be applied in payment of the bonds so issued 345
and the interest thereon. The amount of bonds so issued and 346
outstanding at any time shall not exceed one per cent of the 347
total tax valuation in such district. Such bonds shall bear 348
interest at a rate not to exceed the rate determined as provided 349
in section 9.95 of the Revised Code. 350

Sec. 1545.212. The board of park commissioners of a park 351
district created under this chapter may not certify a tax 352
resolution to a county board of elections under section 1545.041 353
or 1545.21 of the Revised Code unless the board first obtains 354
the approval of the board of county commissioners of the county 355
within which the park district has territory. To obtain such 356
approval, the board of park commissioners shall adopt the tax 357
resolution and shall certify a copy of the resolution to the 358
board of county commissioners. Within fifteen days following 359
such certification, the board of county commissioners may adopt 360
and certify to the board of park commissioners a resolution 361
approving or disapproving certification of the tax resolution to 362
a county board of elections. If the board of county 363
commissioners does not adopt and certify such a resolution 364
within that period, the board of park commissioners may not 365
certify the tax resolution to the board of elections. 366

Upon receiving such a resolution approving certification 367
of the tax resolution to the board of elections, the board of 368
park commissioners shall certify a copy of the board of county 369
commissioners' resolution to the board of elections at the same 370
time and in the same manner as the board of park commissioners 371
makes the certification to the board of elections under division 372
(B) (3) of section 5705.03 of the Revised Code. A board of 373
elections shall not submit the question of the tax to electors 374
unless a copy of the board of county commissioners' resolution 375
approving certification of the levy accompanies the tax 376
resolution the board of park commissioners certifies to the 377
board of elections. 378

As used in this section, "tax resolution" means a 379
resolution adopted by a board of park commissioners proposing to 380
levy a tax in excess of the ten-mill limitation under section 381

1545.041 or 1545.21 of the Revised Code, including the renewal 382
or replacement of such a levy. 383

Sec. 5705.17. (A) As used in this section: 384

(1) "Qualifying subdivision" means a taxing unit, created 385
by one or more member authorities, with a taxing authority or 386
any other governing authority any member of which is not 387
required to be an elected local official. "Qualifying 388
subdivision" does not include a township park district created 389
under section 511.18 of the Revised Code, park district created 390
under Chapter 1545. of the Revised Code, sanitary district 391
organized under Chapter 6115. of the Revised Code, or regional 392
water and sewer district organized under Chapter 6119. of the 393
Revised Code. 394

(2) "Elected local official" means a member of a board of 395
township trustees, a board of county commissioners, or a 396
legislative authority of a municipal corporation, or any other 397
township, county, or municipal official serving in an elected 398
office. 399

(3) "Member authority" means the board of commissioners of 400
a county, the board of trustees of a township, or the 401
legislative authority of a municipal corporation that either 402
created or joined a qualifying subdivision and remains a member 403
thereof or has territory therein. 404

(4) "Tax resolution" means a resolution or ordinance 405
adopted by a taxing authority or other governing authority 406
proposing to levy a tax in excess of the ten-mill limitation 407
under any section of the Revised Code, including the renewal or 408
replacement of such a levy. A "tax resolution" does not include 409
such a resolution adopted under section 5705.23 of the Revised 410

Code or division (B) of section 306.49 of the Revised Code. 411

(B) Before the taxing authority or other governing 412
authority of a qualifying subdivision certifies a tax resolution 413
to a county board of elections, the authority must first obtain 414
the approval of each member authority of the qualifying 415
subdivision. To obtain such approval, the taxing or governing 416
authority of the qualifying subdivision shall adopt the tax 417
resolution and shall certify a copy of the resolution to each 418
such member authority. Within fifteen days following such 419
certification, the member authority may adopt and certify to the 420
taxing authority or governing authority a resolution approving 421
or disapproving certification of the tax resolution to the 422
county board of elections. If any member authority does not 423
adopt and certify such a resolution within that period, the 424
taxing authority or governing authority may not certify the tax 425
resolution to the board of elections. 426

Upon receiving such a resolution approving certification 427
of the tax resolution to the board of elections, the taxing 428
authority or governing authority shall certify a copy of the 429
member authority's resolution to the board of elections at the 430
same time and in the same manner as the authority makes the 431
certification to the board under division (B) (3) of section 432
5705.03 of the Revised Code. A board of elections shall not 433
submit the question of the tax to electors unless a copy of the 434
member authority's resolution approving certification of the 435
levy accompanies the tax resolution the taxing authority or 436
governing authority certifies to the board of elections. 437

Sec. 5705.23. The board of library trustees of any county, 438
municipal corporation, school district, or township public 439
library by a vote of two-thirds of all its members may at any 440

time declare by resolution that the amount of taxes which may be 441
raised within the ten-mill limitation by levies on the current 442
tax duplicate will be insufficient to provide an adequate amount 443
for the necessary requirements of the public library, that it is 444
necessary to levy a tax in excess of such limitation for current 445
expenses of the public library or for the construction of any 446
specific permanent improvement or class of improvements which 447
the board of library trustees is authorized to make or acquire 448
and which could be included in a single issue of bonds, and that 449
the question of such additional tax levy ~~shall be submitted by~~ 450
to the taxing authority of the political subdivision to whose 451
jurisdiction the board is subject⁷. After receiving such a 452
resolution, the taxing authority may submit the question to the 453
electors of the subdivision, or, in the case of a qualifying 454
library levy, to the electors residing within the boundaries of 455
the library district, on the day specified by division (E) of 456
section 3501.01 of the Revised Code for the holding of a primary 457
election or at an election on another day to be specified in the 458
resolution. No more than two elections ~~shall~~ may be held under 459
authority of this section in any one calendar year. Such 460
resolution shall conform to section 5705.19 of the Revised Code, 461
except that the tax levy may be in effect for any specified 462
number of years or for a continuing period of time, as set forth 463
in the resolution, and the resolution shall specify the date of 464
holding the election, which shall not be earlier than ninety 465
days after the adoption and certification of the resolution to 466
the taxing authority of the political subdivision to whose 467
jurisdiction the board is subject, and which shall be consistent 468
with the requirements of section 3501.01 of the Revised Code. 469
The resolution shall not include a levy on the current tax list 470
and duplicate unless the election is to be held at or prior to 471
the first Tuesday after the first Monday in November of the 472

current tax year. 473

Upon receipt of the resolution, the taxing authority of 474
the political subdivision to whose jurisdiction the board is 475
subject ~~shall~~may adopt a resolution providing for the 476
submission of such additional tax levy to the electors of the 477
subdivision, or, in the case of a qualifying library levy, to 478
the electors residing within the boundaries of the library 479
district on the date specified in the resolution of the board of 480
library trustees. ~~The~~A resolution, if adopted by the taxing 481
authority, shall otherwise conform to the resolution certified 482
to it by the board. The resolution of the taxing authority shall 483
be certified to the board of elections of the proper county not 484
less than ninety days before the date of such election. Such 485
resolution shall go into immediate effect upon its passage, and 486
no publication of the resolution shall be necessary other than 487
that provided in the notice of election. Section 5705.25 of the 488
Revised Code shall govern the arrangements for the submission of 489
such question and other matters concerning the election, to 490
which that section refers, except that such election shall be 491
held on the date specified in the resolution. If a majority of 492
the electors voting on the question so submitted in an election 493
vote in favor of such levy, the taxing authority may forthwith 494
make the necessary levy within the subdivision or, in the case 495
of a qualifying library levy, within the boundaries of the 496
library district at the additional rate in excess of the ten- 497
mill limitation on the tax list, for the purpose stated in such 498
resolutions. Such tax levy shall be included in the next annual 499
tax budget that is certified to the county budget commission. 500
The proceeds of any library levy in excess of the ten-mill 501
limitation shall be used for purposes of the board in accordance 502
with the law applicable to the board. 503

After the approval of a levy on the current tax list and 504
duplicate to provide an increase in current expenses, and prior 505
to the time when the first tax collection from such levy can be 506
made, the taxing authority at the request of the board of 507
library trustees may anticipate a fraction of the proceeds of 508
such levy and issue anticipation notes in an amount not 509
exceeding fifty per cent of the total estimated proceeds of the 510
levy to be collected during the first year of the levy. 511

After the approval of a levy to provide revenues for the 512
construction or acquisition of any specific permanent 513
improvement or class of improvements, the taxing authority at 514
the request of the board of library trustees may anticipate a 515
fraction of the proceeds of such levy and issue anticipation 516
notes in a principal amount not exceeding fifty per cent of the 517
total estimated proceeds of the levy to be collected in each 518
year over a period of ten years after the issuance of such 519
notes. 520

The notes shall be issued as provided in section 133.24 of 521
the Revised Code, shall have principal payments during each year 522
after the year of their issuance over a period not to exceed ten 523
years, and may have a principal payment in the year of their 524
issuance. 525

Any levy approved by the electors of a library district 526
shall be made within the library district only. 527

Sec. 5705.34. When the budget commission has completed its 528
work with respect to a tax budget or other information required 529
to be provided under section 5705.281 of the Revised Code, it 530
shall certify its action to the taxing authority, together with 531
an estimate by the county auditor of the rate of each tax 532
necessary to be levied by the taxing authority within its 533

subdivision, taxing unit, or, in the case of a qualifying 534
library levy, within the library district or association library 535
district, and what part thereof is in excess of, and what part 536
within, the ten-mill tax limitation. The certification shall 537
also indicate the date on which each tax levied by the taxing 538
authority will expire. 539

If a taxing authority levies a tax for a fixed sum of 540
money or to pay debt charges for the tax year for which the tax 541
budget is prepared, and a payment on account of that tax is 542
payable to the taxing authority for the tax year under section 543
5709.92 or 5709.93~~7~~ of the Revised Code, the county auditor, 544
when estimating the rate at which the tax shall be levied in the 545
current year, shall estimate the rate necessary to raise the 546
required sum less the estimated amount of any such payments made 547
for the tax year to a taxing unit for fixed-sum levies under 548
those sections. The estimated rate shall be the rate of the levy 549
that the budget commission certifies with its action under this 550
section. 551

Each taxing authority, by ordinance or resolution, shall 552
authorize the necessary tax levies and certify them to the 553
county auditor before the first day of October in each year, or 554
at such later date as is approved by the tax commissioner, 555
except that the certification by the legislative authority of 556
the city of Cincinnati or by a board of education shall be made 557
by the first day of April or at such later date as is approved 558
by the commissioner, ~~and except that a~~. A township board of 559
park commissioners that is appointed by the board of township 560
trustees and oversees a township park district that contains 561
only unincorporated territory ~~shall~~ may authorize only those 562
taxes within the ten-mill limitation approved by, and only at 563
the rate approved by, the board of township trustees as required 564

by division ~~(C)~~ (A) of section ~~511.27~~ 511.271 of the Revised 565
Code. If the levying of a tax to be placed on the duplicate of 566
the current year is approved by electors ~~under sections 5705.01~~ 567
~~to 5705.47 of the Revised Code~~; if the rate of a school district 568
tax is increased due to the repeal of a school district income 569
tax and property tax rate reduction at an election held pursuant 570
to section 5748.04 of the Revised Code; or if refunding bonds to 571
refund all or a part of the principal of bonds payable from a 572
tax levy for the ensuing fiscal year are issued or sold and in 573
the process of delivery, the budget commission shall reconsider 574
and revise its action on the budget of the subdivision or school 575
library district for whose benefit the tax is to be levied after 576
the returns of such election are fully canvassed, or after the 577
issuance or sale of such refunding bonds is certified to it. 578

Sec. 5739.023. (A) (1) For the purpose of providing 579
additional general revenues for a transit authority or funding a 580
regional transportation improvement project under section 581
5595.06 of the Revised Code, or both, and to pay the expenses of 582
administering such levy, any transit authority as defined in 583
division (U) of section 5739.01 of the Revised Code may levy a 584
tax upon every retail sale made in the territory of the transit 585
authority, except sales of watercraft and outboard motors 586
required to be titled pursuant to Chapter 1548. of the Revised 587
Code and sales of motor vehicles, at a rate of not more than one 588
and one-half per cent and may increase the rate of an existing 589
tax to not more than one and one-half per cent. The rate of any 590
tax levied pursuant to this section shall be a multiple of one- 591
fourth or one-tenth of one per cent. The tax shall be levied and 592
the rate increased pursuant to a resolution of the legislative 593
authority of the transit authority and, subject to division (A) 594
(3) of this section, a certified copy of the resolution shall be 595

delivered by the fiscal officer to the board of elections as 596
provided in section 3505.071 of the Revised Code and to the tax 597
commissioner. The resolution shall specify the number of years 598
for which the tax is to be in effect or that the tax is for a 599
continuing period of time, and the date of the election on the 600
question of the tax pursuant to section 306.70 of the Revised 601
Code. The board of elections shall certify the results of the 602
election to the transit authority and tax commissioner. 603

(2) Except as provided in division (C) of this section, 604
the tax levied by the resolution shall become effective on the 605
first day of a calendar quarter next following the sixty-fifth 606
day following the date the tax commissioner receives from the 607
board of elections the certification of the results of the 608
election on the question of the tax. 609

(3) The board of trustees of a regional transit authority 610
created pursuant to section 306.31 of the Revised Code may not 611
certify a tax resolution under division (A)(1) of this section 612
to a board of elections unless the board of trustees first 613
obtains the approval of the legislative authority of each 614
county, township, or municipal corporation that is a member of 615
the regional transit authority. To obtain such approval, the 616
board of trustees shall adopt the resolution levying or 617
increasing the rate of the tax and certify a copy of the 618
resolution to each such legislative authority. Within fifteen 619
days following such certification, each legislative authority 620
may adopt and certify to the board of trustees a resolution 621
approving or disapproving the certification of the tax 622
resolution by the board of trustees to the board of elections. 623
If any of such legislative authorities does not adopt and 624
certify such a resolution within that period, the board of 625
trustees may not certify the tax resolution to the board of 626

elections. 627

As used in division (A) (3) of this section, "tax 628
resolution" means a resolution adopted under division (A) (1) of 629
this section, and "legislative authority" means the board of 630
commissioners of a county, the board of trustees of a township, 631
or the legislative authority of a municipal corporation. 632

(B) The legislative authority may, at any time while the 633
tax is in effect, by resolution fix the rate of the tax at any 634
rate authorized by this section and not in excess of that 635
approved by the voters pursuant to section 306.70 of the Revised 636
Code. Except as provided in division (C) of this section, any 637
change in the rate of the tax shall be made effective on the 638
first day of a calendar quarter next following the sixty-fifth 639
day following the date the tax commissioner receives the 640
certification of the resolution; provided, that in any case 641
where bonds, or notes in anticipation of bonds, of a regional 642
transit authority have been issued under section 306.40 of the 643
Revised Code without a vote of the electors while the tax 644
proposed to be reduced was in effect, the board of trustees of 645
the regional transit authority shall continue to levy and 646
collect under authority of the original election authorizing the 647
tax a rate of tax that the board of trustees reasonably 648
estimates will produce an amount in that year equal to the 649
amount of principal of and interest on those bonds as is payable 650
in that year. 651

(C) Upon receipt from the board of elections of the 652
certification of the results of the election required by 653
division (A) of this section, or from the legislative authority 654
of the certification of a resolution under division (B) of this 655
section, the tax commissioner shall provide notice of a tax rate 656

change in a manner that is reasonably accessible to all affected 657
vendors. The commissioner shall provide this notice at least 658
sixty days prior to the effective date of the rate change. The 659
commissioner, by rule, may establish the method by which notice 660
will be provided. 661

(D) If a vendor makes a sale in this state by printed 662
catalog and the consumer computed the tax on the sale based on 663
local rates published in the catalog, any tax levied or rate 664
changed under this section shall not apply to such a sale until 665
the first day of a calendar quarter following the expiration of 666
one hundred twenty days from the date of notice by the tax 667
commissioner pursuant to division (C) of this section. 668

(E) The tax on every retail sale subject to a tax levied 669
pursuant to this section is in addition to the tax levied by 670
section 5739.02 of the Revised Code and any tax levied pursuant 671
to section 5739.021 or 5739.026 of the Revised Code. 672

(F) The additional tax levied by the transit authority 673
shall be collected pursuant to section 5739.025 of the Revised 674
Code. 675

(G) Any tax levied pursuant to this section is subject to 676
the exemptions provided in section 5739.02 of the Revised Code 677
and in addition shall not be applicable to sales not within the 678
taxing power of a transit authority under the constitution of 679
the United States or the constitution of this state. 680

(H) The rate of a tax levied under this section is subject 681
to reduction under section 5739.028 of the Revised Code, if a 682
ballot question is approved by voters pursuant to that section. 683

Section 2. That existing sections 511.27, 511.28, 684
1545.041, 1545.21, 5705.23, 5705.34, and 5739.023 of the Revised 685

Code are hereby repealed. 686

Section 3. (A) The amendment or enactment by this act of 687
sections 511.27, 511.271, 1545.041, 1545.21, 1545.212, 5705.17, 688
5705.23, and 5705.34 of the Revised Code applies to a tax 689
resolution, as that term is defined in section 511.271, 690
1545.212, or 5705.17 of the Revised Code, as applicable, adopted 691
on or after the effective date of this act. 692

(B) The amendment by this act of section 5739.023 of the 693
Revised Code applies to any resolution adopted by a regional 694
transit authority under division (A)(1) of that section on or 695
after the effective date of this act. 696