

As Introduced

**132nd General Assembly
Regular Session
2017-2018**

H. B. No. 237

Representative Pelanda

A BILL

To amend sections 133.01, 133.06, 133.18, 513.13, 1
718.01, 718.04, 718.09, 718.10, 731.01, 733.261, 2
733.262, 3311.21, 3318.01, 3318.06, 3318.061, 3
3318.063, 3318.07, 3318.361, 3354.02, 3355.02, 4
3357.02, 3501.05, 3501.11, 3505.01, 3505.071, 5
3513.05, 5705.01, 5705.03, 5705.19, 5705.191, 6
5705.195, 5705.199, 5705.21, 5705.211, 5705.212, 7
5705.213, 5705.217, 5705.218, 5705.219, 8
5705.2111, 5705.2112, 5705.23, 5705.25, 9
5705.251, 5705.252, 5705.55, and 5705.72 and to 10
enact section 3501.054 of the Revised Code to 11
require a political subdivision with territory 12
in more than one county that places an issue on 13
the ballot to notify the board of elections of 14
every county in which the political subdivision 15
has territory, to require the Secretary of State 16
to establish a database to facilitate 17
communication between the boards of elections 18
and the Secretary concerning local elections, 19
and to make an appropriation. 20

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

Section 1. That sections 133.01, 133.06, 133.18, 513.13, 21
718.01, 718.04, 718.09, 718.10, 731.01, 733.261, 733.262, 22
3311.21, 3318.01, 3318.06, 3318.061, 3318.063, 3318.07, 23
3318.361, 3354.02, 3355.02, 3357.02, 3501.05, 3501.11, 3505.01, 24
3505.071, 3513.05, 5705.01, 5705.03, 5705.19, 5705.191, 25
5705.195, 5705.199, 5705.21, 5705.211, 5705.212, 5705.213, 26
5705.217, 5705.218, 5705.219, 5705.2111, 5705.2112, 5705.23, 27
5705.25, 5705.251, 5705.252, 5705.55, and 5705.72 be amended and 28
section 3501.054 of the Revised Code be enacted to read as 29
follows: 30

Sec. 133.01. As used in this chapter, in sections 9.95, 31
9.96, and 2151.655 of the Revised Code, in other sections of the 32
Revised Code that make reference to this chapter unless the 33
context does not permit, and in related proceedings, unless 34
otherwise expressly provided: 35

(A) "Acquisition" as applied to real or personal property 36
includes, among other forms of acquisition, acquisition by 37
exercise of a purchase option, and acquisition of interests in 38
property, including, without limitation, easements and rights- 39
of-way, and leasehold and other lease interests initially 40
extending or extendable for a period of at least sixty months. 41

(B) "Anticipatory securities" means securities, including 42
notes, issued in anticipation of the issuance of other 43
securities. 44

(C) "~~Board~~ Appropriate board of elections" means the 45
~~county~~ board of elections of the county in which the subdivision 46
is located. If the subdivision ~~is located~~ has territory in more 47
than one county, "appropriate board of elections" means the 48
~~county~~ board of elections of the county that contains the 49
~~largest most populous portion of the population of the~~ 50

~~subdivision or that otherwise has jurisdiction in practice over~~ 51
~~and customarily handles election matters relating to the~~ 52
~~subdivision.~~ 53

(D) "Bond retirement fund" means the bond retirement fund 54
provided for in section 5705.09 of the Revised Code, and also 55
means a sinking fund or any other special fund, regardless of 56
the name applied to it, established by or pursuant to law or the 57
proceedings for the payment of debt charges. Provision may be 58
made in the applicable proceedings for the establishment in a 59
bond retirement fund of separate accounts relating to debt 60
charges on particular securities, or on securities payable from 61
the same or common sources, and for the application of moneys in 62
those accounts only to specified debt charges on specified 63
securities or categories of securities. Subject to law and any 64
provisions in the applicable proceedings, moneys in a bond 65
retirement fund or separate account in a bond retirement fund 66
may be transferred to other funds and accounts. 67

(E) "Capitalized interest" means all or a portion of the 68
interest payable on securities from their date to a date stated 69
or provided for in the applicable legislation, which interest is 70
to be paid from the proceeds of the securities. 71

(F) "Chapter 133. securities" means securities authorized 72
by or issued pursuant to or in accordance with this chapter. 73

(G) "County auditor" means the county auditor of the 74
county in which the subdivision is located. If the subdivision 75
is located in more than one county, "county auditor" means the 76
county auditor of the county that contains the highest amount of 77
the tax valuation of the subdivision or that otherwise has 78
jurisdiction in practice over and customarily handles property 79
tax matters relating to the subdivision. In the case of a county 80

that has adopted a charter, "county auditor" means the officer 81
who generally has the duties and functions provided in the 82
Revised Code for a county auditor. 83

(H) "Credit enhancement facilities" means letters of 84
credit, lines of credit, stand-by, contingent, or firm 85
securities purchase agreements, insurance, or surety 86
arrangements, guarantees, and other arrangements that provide 87
for direct or contingent payment of debt charges, for security 88
or additional security in the event of nonpayment or default in 89
respect of securities, or for making payment of debt charges to 90
and at the option and on demand of securities holders or at the 91
option of the issuer or upon certain conditions occurring under 92
put or similar arrangements, or for otherwise supporting the 93
credit or liquidity of the securities, and includes credit, 94
reimbursement, marketing, remarketing, indexing, carrying, 95
interest rate hedge, and subrogation agreements, and other 96
agreements and arrangements for payment and reimbursement of the 97
person providing the credit enhancement facility and the 98
security for that payment and reimbursement. 99

(I) "Current operating expenses" or "current expenses" 100
means the lawful expenditures of a subdivision, except those for 101
permanent improvements and for payments of debt charges of the 102
subdivision. 103

(J) "Debt charges" means the principal, including any 104
mandatory sinking fund deposits and mandatory redemption 105
payments, interest, and any redemption premium, payable on 106
securities as those payments come due and are payable. The use 107
of "debt charges" for this purpose does not imply that any 108
particular securities constitute debt within the meaning of the 109
Ohio Constitution or other laws. 110

(K) "Financing costs" means all costs and expenses 111
relating to the authorization, including any required election, 112
issuance, sale, delivery, authentication, deposit, custody, 113
clearing, registration, transfer, exchange, fractionalization, 114
replacement, payment, and servicing of securities, including, 115
without limitation, costs and expenses for or relating to 116
publication and printing, postage, delivery, preliminary and 117
final official statements, offering circulars, and informational 118
statements, travel and transportation, underwriters, placement 119
agents, investment bankers, paying agents, registrars, 120
authenticating agents, remarketing agents, custodians, clearing 121
agencies or corporations, securities depositories, financial 122
advisory services, certifications, audits, federal or state 123
regulatory agencies, accounting and computation services, legal 124
services and obtaining approving legal opinions and other legal 125
opinions, credit ratings, redemption premiums, and credit 126
enhancement facilities. Financing costs may be paid from any 127
moneys available for the purpose, including, unless otherwise 128
provided in the proceedings, from the proceeds of the securities 129
to which they relate and, as to future financing costs, from the 130
same sources from which debt charges on the securities are paid 131
and as though debt charges. 132

(L) "Fiscal officer" means the following, or, in the case 133
of absence or vacancy in the office, a deputy or assistant 134
authorized by law or charter to act in the place of the named 135
officer, or if there is no such authorization then the deputy or 136
assistant authorized by legislation to act in the place of the 137
named officer for purposes of this chapter, in the case of the 138
following subdivisions: 139

(1) A county, the county auditor; 140

(2) A municipal corporation, the city auditor or village clerk or clerk-treasurer, or the officer who, by virtue of a charter, has the duties and functions provided in the Revised Code for the city auditor or village clerk or clerk-treasurer;	141 142 143 144
(3) A school district, the treasurer of the board of education;	145 146
(4) A regional water and sewer district, the secretary of the board of trustees;	147 148
(5) A joint township hospital district, the treasurer of the district;	149 150
(6) A joint ambulance district, the clerk of the board of trustees;	151 152
(7) A joint recreation district, the person designated pursuant to section 755.15 of the Revised Code;	153 154
(8) A detention facility district or a district organized under section 2151.65 of the Revised Code or a combined district organized under sections 2152.41 and 2151.65 of the Revised Code, the county auditor of the county designated by law to act as the auditor of the district;	155 156 157 158 159
(9) A township, a fire district organized under division (C) of section 505.37 of the Revised Code, or a township police district, the fiscal officer of the township;	160 161 162
(10) A joint fire district, the clerk of the board of trustees of that district;	163 164
(11) A regional or county library district, the person responsible for the financial affairs of that district;	165 166
(12) A joint solid waste management district, the fiscal	167

officer appointed by the board of directors of the district	168
under section 343.01 of the Revised Code;	169
(13) A joint emergency medical services district, the	170
person appointed as fiscal officer pursuant to division (D) of	171
section 307.053 of the Revised Code;	172
(14) A fire and ambulance district, the person appointed	173
as fiscal officer under division (B) of section 505.375 of the	174
Revised Code;	175
(15) A subdivision described in division (MM) (19) of this	176
section, the officer who is designated by law as or performs the	177
functions of its chief fiscal officer;	178
(16) A joint police district, the treasurer of the	179
district;	180
(17) A lake facilities authority, the fiscal officer	181
designated under section 353.02 of the Revised Code;	182
(18) A regional transportation improvement project, the	183
county auditor designated under section 5595.10 of the Revised	184
Code.	185
(M) "Fiscal year" has the same meaning as in section 9.34	186
of the Revised Code.	187
(N) "Fractionalized interests in public obligations" means	188
participations, certificates of participation, shares, or other	189
instruments or agreements, separate from the public obligations	190
themselves, evidencing ownership of interests in public	191
obligations or of rights to receive payments of, or on account	192
of, principal or interest or their equivalents payable by or on	193
behalf of an obligor pursuant to public obligations.	194
(O) "Fully registered securities" means securities in	195

certificated or uncertificated form, registered as to both	196
principal and interest in the name of the owner.	197
(P) "Fund" means to provide for the payment of debt	198
charges and expenses related to that payment at or prior to	199
retirement by purchase, call for redemption, payment at	200
maturity, or otherwise.	201
(Q) "General obligation" means securities to the payment	202
of debt charges on which the full faith and credit and the	203
general property taxing power, including taxes within the tax	204
limitation if available to the subdivision, of the subdivision	205
are pledged.	206
(R) "Interest" or "interest equivalent" means those	207
payments or portions of payments, however denominated, that	208
constitute or represent consideration for forbearing the	209
collection of money, or for deferring the receipt of payment of	210
money to a future time.	211
(S) "Internal Revenue Code" means the "Internal Revenue	212
Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1 et seq., as	213
amended, and includes any laws of the United States providing	214
for application of that code.	215
(T) "Issuer" means any public issuer and any nonprofit	216
corporation authorized to issue securities for or on behalf of	217
any public issuer.	218
(U) "Legislation" means an ordinance or resolution passed	219
by a majority affirmative vote of the then members of the taxing	220
authority unless a different vote is required by charter	221
provisions governing the passage of the particular legislation	222
by the taxing authority.	223
(V) "Mandatory sinking fund redemption requirements" means	224

amounts required by proceedings to be deposited in a bond 225
retirement fund for the purpose of paying in any year or fiscal 226
year by mandatory redemption prior to stated maturity the 227
principal of securities that is due and payable, except for 228
mandatory prior redemption requirements as provided in those 229
proceedings, in a subsequent year or fiscal year. 230

(W) "Mandatory sinking fund requirements" means amounts 231
required by proceedings to be deposited in a year or fiscal year 232
in a bond retirement fund for the purpose of paying the 233
principal of securities that is due and payable in a subsequent 234
year or fiscal year. 235

(X) "Net indebtedness" has the same meaning as in division 236
(A) of section 133.04 of the Revised Code. 237

(Y) "Obligor," in the case of securities or fractionalized 238
interests in public obligations issued by another person the 239
debt charges or their equivalents on which are payable from 240
payments made by a public issuer, means that public issuer. 241

(Z) "One purpose" relating to permanent improvements means 242
any one permanent improvement or group or category of permanent 243
improvements for the same utility, enterprise, system, or 244
project, development or redevelopment project, or for or devoted 245
to the same general purpose, function, or use or for which self- 246
supporting securities, based on the same or different sources of 247
revenues, may be issued or for which special assessments may be 248
levied by a single ordinance or resolution. "One purpose" 249
includes, but is not limited to, in any case any off-street 250
parking facilities relating to another permanent improvement, 251
and: 252

(1) Any number of roads, highways, streets, bridges, 253

sidewalks, and viaducts;	254
(2) Any number of off-street parking facilities;	255
(3) In the case of a county, any number of permanent	256
improvements for courthouse, jail, county offices, and other	257
county buildings, and related facilities;	258
(4) In the case of a school district, any number of	259
facilities and buildings for school district purposes, and	260
related facilities.	261
(AA) "Outstanding," referring to securities, means	262
securities that have been issued, delivered, and paid for,	263
except any of the following:	264
(1) Securities canceled upon surrender, exchange, or	265
transfer, or upon payment or redemption;	266
(2) Securities in replacement of which or in exchange for	267
which other securities have been issued;	268
(3) Securities for the payment, or redemption or purchase	269
for cancellation prior to maturity, of which sufficient moneys	270
or investments, in accordance with the applicable legislation or	271
other proceedings or any applicable law, by mandatory sinking	272
fund redemption requirements, mandatory sinking fund	273
requirements, or otherwise, have been deposited, and credited	274
for the purpose in a bond retirement fund or with a trustee or	275
paying or escrow agent, whether at or prior to their maturity or	276
redemption, and, in the case of securities to be redeemed prior	277
to their stated maturity, notice of redemption has been given or	278
satisfactory arrangements have been made for giving notice of	279
that redemption, or waiver of that notice by or on behalf of the	280
affected security holders has been filed with the subdivision or	281
its agent for the purpose.	282

(BB) "Paying agent" means the one or more banks, trust 283
companies, or other financial institutions or qualified persons, 284
including an appropriate office or officer of the subdivision, 285
designated as a paying agent or place of payment of debt charges 286
on the particular securities. 287

(CC) "Permanent improvement" or "improvement" means any 288
property, asset, or improvement certified by the fiscal officer, 289
which certification is conclusive, as having an estimated life 290
or period of usefulness of five years or more, and includes, but 291
is not limited to, real estate, buildings, and personal property 292
and interests in real estate, buildings, and personal property, 293
equipment, furnishings, and site improvements, and 294
reconstruction, rehabilitation, renovation, installation, 295
improvement, enlargement, and extension of property, assets, or 296
improvements so certified as having an estimated life or period 297
of usefulness of five years or more. The acquisition of all the 298
stock ownership of a corporation is the acquisition of a 299
permanent improvement to the extent that the value of that stock 300
is represented by permanent improvements. A permanent 301
improvement for parking, highway, road, and street purposes 302
includes resurfacing, but does not include ordinary repair. 303

(DD) "Person" has the same meaning as in section 1.59 of 304
the Revised Code and also includes any federal, state, 305
interstate, regional, or local governmental agency, any 306
subdivision, and any combination of those persons. 307

(EE) "Proceedings" means the legislation, certifications, 308
notices, orders, sale proceedings, trust agreement or indenture, 309
mortgage, lease, lease-purchase agreement, assignment, credit 310
enhancement facility agreements, and other agreements, 311
instruments, and documents, as amended and supplemented, and any 312

election proceedings, authorizing, or providing for the terms 313
and conditions applicable to, or providing for the security or 314
sale or award of, public obligations, and includes the 315
provisions set forth or incorporated in those public obligations 316
and proceedings. 317

(FF) "Public issuer" means any of the following that is 318
authorized by law to issue securities or enter into public 319
obligations: 320

(1) The state, including an agency, commission, officer, 321
institution, board, authority, or other instrumentality of the 322
state; 323

(2) A taxing authority, subdivision, district, or other 324
local public or governmental entity, and any combination or 325
consortium, or public division, district, commission, authority, 326
department, board, officer, or institution, thereof; 327

(3) Any other body corporate and politic, or other public 328
entity. 329

(GG) "Public obligations" means both of the following: 330

(1) Securities; 331

(2) Obligations of a public issuer to make payments under 332
installment sale, lease, lease purchase, or similar agreements, 333
which obligations may bear interest or interest equivalent. 334

(HH) "Refund" means to fund and retire outstanding 335
securities, including advance refunding with or without payment 336
or redemption prior to maturity. 337

(II) "Register" means the books kept and maintained by the 338
registrar for registration, exchange, and transfer of registered 339
securities. 340

(JJ) "Registrar" means the person responsible for keeping 341
the register for the particular registered securities, 342
designated by or pursuant to the proceedings. 343

(KK) "Securities" means bonds, notes, certificates of 344
indebtedness, commercial paper, and other instruments in 345
writing, including, unless the context does not admit, 346
anticipatory securities, issued by an issuer to evidence its 347
obligation to repay money borrowed, or to pay interest, by, or 348
to pay at any future time other money obligations of, the issuer 349
of the securities, but not including public obligations 350
described in division (GG) (2) of this section. 351

(LL) "Self-supporting securities" means securities or 352
portions of securities issued for the purpose of paying costs of 353
permanent improvements to the extent that receipts of the 354
subdivision, other than the proceeds of taxes levied by that 355
subdivision, derived from or with respect to the improvements or 356
the operation of the improvements being financed, or the 357
enterprise, system, project, or category of improvements of 358
which the improvements being financed are part, are estimated by 359
the fiscal officer to be sufficient to pay the current expenses 360
of that operation or of those improvements or enterprise, 361
system, project, or categories of improvements and the debt 362
charges payable from those receipts on securities issued for the 363
purpose. Until such time as the improvements or increases in 364
rates and charges have been in operation or effect for a period 365
of at least six months, the receipts therefrom, for purposes of 366
this definition, shall be those estimated by the fiscal officer, 367
except that those receipts may include, without limitation, 368
payments made and to be made to the subdivision under leases or 369
agreements in effect at the time the estimate is made. In the 370
case of an operation, improvements, or enterprise, system, 371

project, or category of improvements without at least a six- 372
month history of receipts, the estimate of receipts by the 373
fiscal officer, other than those to be derived under leases and 374
agreements then in effect, shall be confirmed by the taxing 375
authority. 376

(MM) "Subdivision" means any of the following: 377

(1) A county, including a county that has adopted a 378
charter under Article X, Ohio Constitution; 379

(2) A municipal corporation, including a municipal 380
corporation that has adopted a charter under Article XVIII, Ohio 381
Constitution; 382

(3) A school district; 383

(4) A regional water and sewer district organized under 384
Chapter 6119. of the Revised Code; 385

(5) A joint township hospital district organized under 386
section 513.07 of the Revised Code; 387

(6) A joint ambulance district organized under section 388
505.71 of the Revised Code; 389

(7) A joint recreation district organized under division 390
(C) of section 755.14 of the Revised Code; 391

(8) A detention facility district organized under section 392
2152.41, a district organized under section 2151.65, or a 393
combined district organized under sections 2152.41 and 2151.65 394
of the Revised Code; 395

(9) A township police district organized under section 396
505.48 of the Revised Code; 397

(10) A township; 398

(11) A joint fire district organized under section 505.371 of the Revised Code;	399 400
(12) A county library district created under section 3375.19 or a regional library district created under section 3375.28 of the Revised Code;	401 402 403
(13) A joint solid waste management district organized under section 343.01 or 343.012 of the Revised Code;	404 405
(14) A joint emergency medical services district organized under section 307.052 of the Revised Code;	406 407
(15) A fire and ambulance district organized under section 505.375 of the Revised Code;	408 409
(16) A fire district organized under division (C) of section 505.37 of the Revised Code;	410 411
(17) A joint police district organized under section 505.482 of the Revised Code;	412 413
(18) A lake facilities authority created under Chapter 353. of the Revised Code;	414 415
(19) A regional transportation improvement project created under Chapter 5595. of the Revised Code;	416 417
(20) Any other political subdivision or taxing district or other local public body or agency authorized by this chapter or other laws to issue Chapter 133. securities.	418 419 420
(NN) "Taxing authority" means in the case of the following subdivisions:	421 422
(1) A county, a county library district, or a regional library district, the board or boards of county commissioners, or other legislative authority of a county that has adopted a	423 424 425

charter under Article X, Ohio Constitution, but with respect to	426
such a library district acting solely as agent for the board of	427
trustees of that district;	428
(2) A municipal corporation, the legislative authority;	429
(3) A school district, the board of education;	430
(4) A regional water and sewer district, a joint ambulance	431
district, a joint recreation district, a fire and ambulance	432
district, or a joint fire district, the board of trustees of the	433
district;	434
(5) A joint township hospital district, the joint township	435
hospital board;	436
(6) A detention facility district or a district organized	437
under section 2151.65 of the Revised Code, a combined district	438
organized under sections 2152.41 and 2151.65 of the Revised	439
Code, or a joint emergency medical services district, the joint	440
board of county commissioners;	441
(7) A township, a fire district organized under division	442
(C) of section 505.37 of the Revised Code, or a township police	443
district, the board of township trustees;	444
(8) A joint solid waste management district organized	445
under section 343.01 or 343.012 of the Revised Code, the board	446
of directors of the district;	447
(9) A subdivision described in division (MM) (19) of this	448
section, the legislative or governing body or official;	449
(10) A joint police district, the joint police district	450
board;	451
(11) A lake facilities authority, the board of directors;	452

(12) A regional transportation improvement project, the 453
governing board. 454

(OO) "Tax limitation" means the "ten-mill limitation" as 455
defined in section 5705.02 of the Revised Code without 456
diminution by reason of section 5705.313 of the Revised Code or 457
otherwise, or, in the case of a municipal corporation or county 458
with a different charter limitation on property taxes levied to 459
pay debt charges on unvoted securities, that charter limitation. 460
Those limitations shall be respectively referred to as the "ten- 461
mill limitation" and the "charter tax limitation." 462

(PP) "Tax valuation" means the aggregate of the valuations 463
of property subject to ad valorem property taxation by the 464
subdivision on the real property, personal property, and public 465
utility property tax lists and duplicates most recently 466
certified for collection, and shall be calculated without 467
deductions of the valuations of otherwise taxable property 468
exempt in whole or in part from taxation by reason of exemptions 469
of certain amounts of taxable value under division (C) of 470
section 5709.01, tax reductions under section 323.152 of the 471
Revised Code, or similar laws now or in the future in effect. 472

For purposes of section 133.06 of the Revised Code, "tax 473
valuation" shall not include the valuation of tangible personal 474
property used in business, telephone or telegraph property, 475
interexchange telecommunications company property, or personal 476
property owned or leased by a railroad company and used in 477
railroad operations listed under or described in section 478
5711.22, division (B) or (F) of section 5727.111, or section 479
5727.12 of the Revised Code. 480

(QQ) "Year" means the calendar year. 481

(RR) "Administrative agent," "agent," "commercial paper," 482
"floating rate interest structure," "indexing agent," "interest 483
rate hedge," "interest rate period," "put arrangement," and 484
"remarketing agent" have the same meanings as in section 9.98 of 485
the Revised Code. 486

(SS) "Sales tax supported" means obligations to the 487
payment of debt charges on which an additional sales tax or 488
additional sales taxes have been pledged by the taxing authority 489
of a county pursuant to section 133.081 of the Revised Code. 490

(TT) "Tourism development district revenue supported" 491
means obligations to the payment of debt charges on which 492
tourism development district revenue has been pledged by the 493
taxing authority of a municipal corporation or township under 494
section 133.083 of the Revised Code. 495

Sec. 133.06. (A) A school district shall not incur, 496
without a vote of the electors, net indebtedness that exceeds an 497
amount equal to one-tenth of one per cent of its tax valuation, 498
except as provided in divisions (G) and (H) of this section and 499
in division (D) of section 3313.372 of the Revised Code, or as 500
prescribed in section 3318.052 or 3318.44 of the Revised Code, 501
or as provided in division (J) of this section. 502

(B) Except as provided in divisions (E), (F), and (I) of 503
this section, a school district shall not incur net indebtedness 504
that exceeds an amount equal to nine per cent of its tax 505
valuation. 506

(C) A school district shall not submit to a vote of the 507
electors the question of the issuance of securities in an amount 508
that will make the district's net indebtedness after the 509
issuance of the securities exceed an amount equal to four per 510

cent of its tax valuation, unless the superintendent of public 511
instruction, acting under policies adopted by the state board of 512
education, and the tax commissioner, acting under written 513
policies of the commissioner, consent to the submission. A 514
request for the consents shall be made at least one hundred 515
twenty days prior to the election at which the question is to be 516
submitted. 517

The superintendent of public instruction shall certify to 518
the district the superintendent's and the tax commissioner's 519
decisions within thirty days after receipt of the request for 520
consents. 521

If the electors do not approve the issuance of securities 522
at the election for which the superintendent of public 523
instruction and tax commissioner consented to the submission of 524
the question, the school district may submit the same question 525
to the electors on the date that the next special election may 526
be held under section 3501.01 of the Revised Code without 527
submitting a new request for consent. If the school district 528
seeks to submit the same question at any other subsequent 529
election, the district shall first submit a new request for 530
consent in accordance with this division. 531

(D) In calculating the net indebtedness of a school 532
district, none of the following shall be considered: 533

(1) Securities issued to acquire school buses and other 534
equipment used in transporting pupils or issued pursuant to 535
division (D) of section 133.10 of the Revised Code; 536

(2) Securities issued under division (F) of this section, 537
under section 133.301 of the Revised Code, and, to the extent in 538
excess of the limitation stated in division (B) of this section, 539

under division (E) of this section;	540
(3) Indebtedness resulting from the dissolution of a joint vocational school district under section 3311.217 of the Revised Code, evidenced by outstanding securities of that joint vocational school district;	541 542 543 544
(4) Loans, evidenced by any securities, received under sections 3313.483, 3317.0210, and 3317.0211 of the Revised Code;	545 546
(5) Debt incurred under section 3313.374 of the Revised Code;	547 548
(6) Debt incurred pursuant to division (B) (5) of section 3313.37 of the Revised Code to acquire computers and related hardware;	549 550 551
(7) Debt incurred under section 3318.042 of the Revised Code.	552 553
(E) A school district may become a special needs district as to certain securities as provided in division (E) of this section.	554 555 556
(1) A board of education, by resolution, may declare its school district to be a special needs district by determining both of the following:	557 558 559
(a) The student population is not being adequately serviced by the existing permanent improvements of the district.	560 561
(b) The district cannot obtain sufficient funds by the issuance of securities within the limitation of division (B) of this section to provide additional or improved needed permanent improvements in time to meet the needs.	562 563 564 565
(2) The board of education shall certify a copy of that	566

resolution to the superintendent of public instruction with a 567
statistical report showing all of the following: 568

(a) The history of and a projection of the growth of the 569
tax valuation; 570

(b) The projected needs; 571

(c) The estimated cost of permanent improvements proposed 572
to meet such projected needs. 573

(3) The superintendent of public instruction shall certify 574
the district as an approved special needs district if the 575
superintendent finds both of the following: 576

(a) The district does not have available sufficient 577
additional funds from state or federal sources to meet the 578
projected needs. 579

(b) The projection of the potential average growth of tax 580
valuation during the next five years, according to the 581
information certified to the superintendent and any other 582
information the superintendent obtains, indicates a likelihood 583
of potential average growth of tax valuation of the district 584
during the next five years of an average of not less than one 585
and one-half per cent per year. The findings and certification 586
of the superintendent shall be conclusive. 587

(4) An approved special needs district may incur net 588
indebtedness by the issuance of securities in accordance with 589
the provisions of this chapter in an amount that does not exceed 590
an amount equal to the greater of the following: 591

(a) Twelve per cent of the sum of its tax valuation plus 592
an amount that is the product of multiplying that tax valuation 593
by the percentage by which the tax valuation has increased over 594

the tax valuation on the first day of the sixtieth month 595
preceding the month in which its board determines to submit to 596
the electors the question of issuing the proposed securities; 597

(b) Twelve per cent of the sum of its tax valuation plus 598
an amount that is the product of multiplying that tax valuation 599
by the percentage, determined by the superintendent of public 600
instruction, by which that tax valuation is projected to 601
increase during the next ten years. 602

(F) A school district may issue securities for emergency 603
purposes, in a principal amount that does not exceed an amount 604
equal to three per cent of its tax valuation, as provided in 605
this division. 606

(1) A board of education, by resolution, may declare an 607
emergency if it determines both of the following: 608

(a) School buildings or other necessary school facilities 609
in the district have been wholly or partially destroyed, or 610
condemned by a constituted public authority, or that such 611
buildings or facilities are partially constructed, or so 612
constructed or planned as to require additions and improvements 613
to them before the buildings or facilities are usable for their 614
intended purpose, or that corrections to permanent improvements 615
are necessary to remove or prevent health or safety hazards. 616

(b) Existing fiscal and net indebtedness limitations make 617
adequate replacement, additions, or improvements impossible. 618

(2) Upon the declaration of an emergency, the board of 619
education may, by resolution, submit to the electors of the 620
district pursuant to section 133.18 of the Revised Code the 621
question of issuing securities for the purpose of paying the 622
cost, in excess of any insurance or condemnation proceeds 623

received by the district, of permanent improvements to respond 624
to the emergency need. 625

(3) The procedures for the election shall be as provided 626
in section 133.18 of the Revised Code, except that: 627

(a) The form of the ballot shall describe the emergency 628
existing, refer to this division as the authority under which 629
the emergency is declared, and state that the amount of the 630
proposed securities exceeds the limitations prescribed by 631
division (B) of this section; 632

(b) The resolution required by division (B) of section 633
133.18 of the Revised Code shall be certified to the county 634
auditor ~~and the board of elections~~ at least one hundred days 635
prior to the election; 636

(c) The county auditor shall advise and, not later than 637
ninety-five days before the election, confirm that advice by 638
certification to, the board of education of the information 639
required by division (C) of section 133.18 of the Revised Code; 640

(d) The board of education shall then certify its 641
resolution and the information required by division (D) of 642
section 133.18 of the Revised Code to the appropriate board of 643
elections not ~~less-later~~ than ninety days prior to the ninetieth 644
day before the day of the election. If the school district has 645
territory in more than one county, then not later than that day, 646
the board of education also shall submit a notice of the 647
resolution, on a form prescribed by the secretary of state, to 648
the board of elections of every other county in which the 649
district has territory. 650

(4) Notwithstanding division (B) of section 133.21 of the 651
Revised Code, the first principal payment of securities issued 652

under this division may be set at any date not later than sixty 653
months after the earliest possible principal payment otherwise 654
provided for in that division. 655

(G) (1) The board of education may contract with an 656
architect, professional engineer, or other person experienced in 657
the design and implementation of energy conservation measures 658
for an analysis and recommendations pertaining to installations, 659
modifications of installations, or remodeling that would 660
significantly reduce energy consumption in buildings owned by 661
the district. The report shall include estimates of all costs of 662
such installations, modifications, or remodeling, including 663
costs of design, engineering, installation, maintenance, 664
repairs, measurement and verification of energy savings, and 665
debt service, forgone residual value of materials or equipment 666
replaced by the energy conservation measure, as defined by the 667
Ohio school facilities commission, a baseline analysis of actual 668
energy consumption data for the preceding three years with the 669
utility baseline based on only the actual energy consumption 670
data for the preceding twelve months, and estimates of the 671
amounts by which energy consumption and resultant operational 672
and maintenance costs, as defined by the commission, would be 673
reduced. 674

If the board finds after receiving the report that the 675
amount of money the district would spend on such installations, 676
modifications, or remodeling is not likely to exceed the amount 677
of money it would save in energy and resultant operational and 678
maintenance costs over the ensuing fifteen years, the board may 679
submit to the commission a copy of its findings and a request 680
for approval to incur indebtedness to finance the making or 681
modification of installations or the remodeling of buildings for 682
the purpose of significantly reducing energy consumption. 683

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

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

No board of education of a school district that, for three or more consecutive years, has been declared to be in a state of academic emergency under section 3302.03 of the Revised Code, as that section existed prior to March 22, 2013, and has failed to meet adequate yearly progress, or has met any condition set forth in division (A) of section 3302.10 of the Revised Code shall submit a request without first receiving approval to incur indebtedness from the district's academic distress commission established under that section, for so long as such commission continues to be required for the district.

(2) The school facilities commission shall approve the board's request provided that the following conditions are satisfied:

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

(b) The request for approval is complete.

(c) The installations, modifications, or remodeling are 713
consistent with any project to construct or acquire classroom 714
facilities, or to reconstruct or make additions to existing 715
classroom facilities under sections 3318.01 to 3318.20 or 716
sections 3318.40 to 3318.45 of the Revised Code. 717

Upon receipt of the commission's approval, the district 718
may issue securities without a vote of the electors in a 719
principal amount not to exceed nine-tenths of one per cent of 720
its tax valuation for the purpose of making such installations, 721
modifications, or remodeling, but the total net indebtedness of 722
the district without a vote of the electors incurred under this 723
and all other sections of the Revised Code, except section 724
3318.052 of the Revised Code, shall not exceed one per cent of 725
the district's tax valuation. 726

(3) So long as any securities issued under this division 727
remain outstanding, the board of education shall monitor the 728
energy consumption and resultant operational and maintenance 729
costs of buildings in which installations or modifications have 730
been made or remodeling has been done pursuant to this division. 731
Except as provided in division (G)(4) of this section, the board 732
shall maintain and annually update a report in a form and manner 733
prescribed by the school facilities commission documenting the 734
reductions in energy consumption and resultant operational and 735
maintenance cost savings attributable to such installations, 736
modifications, or remodeling. The resultant operational and 737
maintenance cost savings shall be certified by the school 738
district treasurer. The report shall be submitted annually to 739
the commission. 740

(4) If the school facilities commission verifies that the 741
certified annual reports submitted to the commission by a board 742

of education under division (G) (3) of this section fulfill the 743
guarantee required under division (B) of section 3313.372 of the 744
Revised Code for three consecutive years, the board of education 745
shall no longer be subject to the annual reporting requirements 746
of division (G) (3) of this section. 747

(H) With the consent of the superintendent of public 748
instruction, a school district may incur without a vote of the 749
electors net indebtedness that exceeds the amounts stated in 750
divisions (A) and (G) of this section for the purpose of paying 751
costs of permanent improvements, if and to the extent that both 752
of the following conditions are satisfied: 753

(1) The fiscal officer of the school district estimates 754
that receipts of the school district from payments made under or 755
pursuant to agreements entered into pursuant to section 725.02, 756
1728.10, 3735.671, 5709.081, 5709.082, 5709.40, 5709.41, 757
5709.45, 5709.62, 5709.63, 5709.632, 5709.73, 5709.78, or 758
5709.82 of the Revised Code, or distributions under division (C) 759
of section 5709.43 or division (B) of section 5709.47 of the 760
Revised Code, or any combination thereof, are, after accounting 761
for any appropriate coverage requirements, sufficient in time 762
and amount, and are committed by the proceedings, to pay the 763
debt charges on the securities issued to evidence that 764
indebtedness and payable from those receipts, and the taxing 765
authority of the district confirms the fiscal officer's 766
estimate, which confirmation is approved by the superintendent 767
of public instruction; 768

(2) The fiscal officer of the school district certifies, 769
and the taxing authority of the district confirms, that the 770
district, at the time of the certification and confirmation, 771
reasonably expects to have sufficient revenue available for the 772

purpose of operating such permanent improvements for their 773
intended purpose upon acquisition or completion thereof, and the 774
superintendent of public instruction approves the taxing 775
authority's confirmation. 776

The maximum maturity of securities issued under division 777
(H) of this section shall be the lesser of twenty years or the 778
maximum maturity calculated under section 133.20 of the Revised 779
Code. 780

(I) A school district may incur net indebtedness by the 781
issuance of securities in accordance with the provisions of this 782
chapter in excess of the limit specified in division (B) or (C) 783
of this section when necessary to raise the school district 784
portion of the basic project cost and any additional funds 785
necessary to participate in a project under Chapter 3318. of the 786
Revised Code, including the cost of items designated by the 787
school facilities commission as required locally funded 788
initiatives, the cost of other locally funded initiatives in an 789
amount that does not exceed fifty per cent of the district's 790
portion of the basic project cost, and the cost for site 791
acquisition. The commission shall notify the superintendent of 792
public instruction whenever a school district will exceed either 793
limit pursuant to this division. 794

(J) A school district whose portion of the basic project 795
cost of its classroom facilities project under sections 3318.01 796
to 3318.20 of the Revised Code is greater than or equal to one 797
hundred million dollars may incur without a vote of the electors 798
net indebtedness in an amount up to two per cent of its tax 799
valuation through the issuance of general obligation securities 800
in order to generate all or part of the amount of its portion of 801
the basic project cost if the controlling board has approved the 802

school facilities commission's conditional approval of the 803
project under section 3318.04 of the Revised Code. The school 804
district board and the Ohio school facilities commission shall 805
include the dedication of the proceeds of such securities in the 806
agreement entered into under section 3318.08 of the Revised 807
Code. No state moneys shall be released for a project to which 808
this section applies until the proceeds of any bonds issued 809
under this section that are dedicated for the payment of the 810
school district portion of the project are first deposited into 811
the school district's project construction fund. 812

Sec. 133.18. (A) The taxing authority of a subdivision may 813
by legislation submit to the electors of the subdivision the 814
question of issuing any general obligation bonds, for one 815
purpose, that the subdivision has power or authority to issue. 816

(B) When the taxing authority of a subdivision desires or 817
is required by law to submit the question of a bond issue to the 818
electors, it shall pass legislation that does all of the 819
following: 820

(1) Declares the necessity and purpose of the bond issue; 821

(2) States the date of the authorized election at which 822
the question shall be submitted to the electors; 823

(3) States the amount, approximate date, estimated net 824
average rate of interest, and maximum number of years over which 825
the principal of the bonds may be paid; 826

(4) Declares the necessity of levying a tax outside the 827
tax limitation to pay the debt charges on the bonds and any 828
anticipatory securities. 829

The estimated net average interest rate shall be 830
determined by the taxing authority based on, among other 831

factors, then existing market conditions, and may reflect 832
adjustments for any anticipated direct payments expected to be 833
received by the taxing authority from the government of the 834
United States relating to the bonds and the effect of any 835
federal tax credits anticipated to be available to owners of all 836
or a portion of the bonds. The estimated net average rate of 837
interest, and any statutory or charter limit on interest rates 838
that may then be in effect and that is subsequently amended, 839
shall not be a limitation on the actual interest rate or rates 840
on the securities when issued. 841

(C) (1) The taxing authority shall certify a copy of the 842
legislation passed under division (B) of this section to the 843
county auditor. The county auditor shall promptly calculate and 844
advise and, not later than ninety days before the election, 845
confirm that advice by certification to, the taxing authority 846
the estimated average annual property tax levy, expressed in 847
cents or dollars and cents for each one hundred dollars of tax 848
valuation and in mills for each one dollar of tax valuation, 849
that the county auditor estimates to be required throughout the 850
stated maturity of the bonds to pay the debt charges on the 851
bonds. In calculating the estimated average annual property tax 852
levy for this purpose, the county auditor shall assume that the 853
bonds are issued in one series bearing interest and maturing in 854
substantially equal principal amounts in each year over the 855
maximum number of years over which the principal of the bonds 856
may be paid as stated in that legislation, and that the amount 857
of the tax valuation of the subdivision for the current year 858
remains the same throughout the maturity of the bonds, except as 859
otherwise provided in division (C) (2) of this section. If the 860
tax valuation for the current year is not determined, the county 861
auditor shall base the calculation on the estimated amount of 862

the tax valuation submitted by the county auditor to the county 863
budget commission. If the subdivision is located in more than 864
one county, the county auditor shall obtain the assistance of 865
the county auditors of the other counties, and those county 866
auditors shall provide assistance, in establishing the tax 867
valuation of the subdivision for purposes of certifying the 868
estimated average annual property tax levy. 869

(2) When considering the tangible personal property 870
component of the tax valuation of the subdivision, the county 871
auditor shall take into account the assessment percentages 872
prescribed in section 5711.22 of the Revised Code. The tax 873
commissioner may issue rules, orders, or instructions directing 874
how the assessment percentages must be utilized. 875

(D) (1) After receiving the county auditor's advice under 876
division (C) of this section, the taxing authority by 877
legislation may determine to proceed with submitting the 878
question of the issue of securities, and shall, not later than 879
the ninetieth day before the day of the election, file the 880
following with the appropriate board of elections: 881

~~(1)~~ (a) Copies of the legislation provided for in 882
divisions (B) and (D) of this section; 883

~~(2)~~ (b) The amount of the estimated average annual 884
property tax levy, expressed in cents or dollars and cents for 885
each one hundred dollars of tax valuation and in mills for each 886
one dollar of tax valuation, as estimated and certified to the 887
taxing authority by the county auditor. 888

(2) If the subdivision has territory in more than one 889
county, then not later than the ninetieth day before the day of 890
the election, the taxing authority also shall file a notice of 891

the ballot question, on a form prescribed by the secretary of 892
state, with the board of elections of every other county in 893
which the subdivision has territory. 894

(E) (1) The appropriate board of elections shall prepare 895
the ballots and make other necessary arrangements for the 896
submission of the question to the electors of the subdivision. 897
If the subdivision is located in more than one county, the board 898
shall inform the boards of elections of the other counties of 899
the filings with it using the local elections database 900
established under section 3501.054 of the Revised Code, and 901
those other boards shall if appropriate make the other necessary 902
arrangements for the election in their counties. The election 903
shall be conducted, canvassed, and certified in the manner 904
provided in Title XXXV of the Revised Code. 905

(2) The election shall be held at the regular places for 906
voting in the subdivision. If the electors of only a part of a 907
precinct are qualified to vote at the election, the board of 908
elections of that county may assign the electors in that part to 909
an adjoining precinct, including an adjoining precinct in 910
another county if the board of elections of the other county 911
consents to and approves the assignment. Each elector so 912
assigned shall be notified of that fact prior to the election by 913
notice mailed by the board of elections of the county in which 914
the elector resides, in such manner as it determines, prior to 915
the election. 916

(3) The appropriate board of elections shall publish a 917
notice of the election once in a newspaper of general 918
circulation in the subdivision, no later than ten days prior to 919
the election. The notice shall state all of the following: 920

(a) The principal amount of the proposed bond issue; 921

(b) The stated purpose for which the bonds are to be issued;	922 923
(c) The maximum number of years over which the principal of the bonds may be paid;	924 925
(d) The estimated additional average annual property tax levy, expressed in cents or dollars and cents for each one hundred dollars of tax valuation and in mills for each one dollar of tax valuation, to be levied outside the tax limitation, as estimated and certified to the taxing authority by the county auditor;	926 927 928 929 930 931
(e) The first calendar year in which the tax is expected to be due.	932 933
(F) (1) The form of the ballot to be used at the election shall be substantially either of the following, as applicable:	934 935
(a) "Shall bonds be issued by the (name of subdivision) for the purpose of (purpose of the bond issue) in the principal amount of (principal amount of the bond issue), to be repaid annually over a maximum period of (the maximum number of years over which the principal of the bonds may be paid) years, and an annual levy of property taxes be made outside the (as applicable, "ten-mill" or "...charter tax") limitation, estimated by the county auditor to average over the repayment period of the bond issue (number of mills) mills for each one dollar of tax valuation, which amounts to (rate expressed in cents or dollars and cents, such as "36 cents" or "\$1.41") for each one hundred dollars of tax valuation, commencing in (first year the tax will be levied), first due in calendar year (first calendar year in which the tax	936 937 938 939 940 941 942 943 944 945 946 947 948 949 950

shall be due), to pay the annual debt charges on the bonds, and 951
to pay debt charges on any notes issued in anticipation of those 952
bonds? 953

For the bond issue
Against the bond issue

954
955
956

"

957

(b) In the case of an election held pursuant to 958
legislation adopted under section 3375.43 or 3375.431 of the 959
Revised Code: 960

"Shall bonds be issued for (name of library) 961
for the purpose of (purpose of the bond issue), in 962
the principal amount of (amount of the bond issue) by 963
..... (the name of the subdivision that is to issue the 964
bonds and levy the tax) as the issuer of the bonds, to be repaid 965
annually over a maximum period of (the maximum number 966
of years over which the principal of the bonds may be paid) 967
years, and an annual levy of property taxes be made outside the 968
ten-mill limitation, estimated by the county auditor to average 969
over the repayment period of the bond issue (number 970
of mills) mills for each one dollar of tax valuation, which 971
amounts to (rate expressed in cents or dollars and 972
cents, such as "36 cents" or "\$1.41") for each one hundred 973
dollars of tax valuation, commencing in (first year 974
the tax will be levied), first due in calendar year 975
(first calendar year in which the tax shall be due), to pay the 976
annual debt charges on the bonds, and to pay debt charges on any 977
notes issued in anticipation of those bonds? 978

979

For the bond issue	980
Against the bond issue	981

" 982

(2) The purpose for which the bonds are to be issued shall 983
be printed in the space indicated, in boldface type. 984

(G) The appropriate board of elections shall promptly 985
certify the results of the election to the tax commissioner, the 986
county auditor of each county in which any part of the 987
subdivision is located, and the fiscal officer of the 988
subdivision. The election, including the proceedings for and 989
result of the election, is incontestable other than in a contest 990
filed under section 3515.09 of the Revised Code in which the 991
plaintiff prevails. 992

(H) If a majority of the electors voting upon the question 993
vote for it, the taxing authority of the subdivision may proceed 994
under sections 133.21 to 133.33 of the Revised Code with the 995
issuance of the securities and with the levy and collection of a 996
property tax outside the tax limitation during the period the 997
securities are outstanding sufficient in amount to pay the debt 998
charges on the securities, including debt charges on any 999
anticipatory securities required to be paid from that tax. If 1000
legislation passed under section 133.22 or 133.23 of the Revised 1001
Code authorizing those securities is filed with the county 1002
auditor on or before the last day of November, the amount of the 1003
voted property tax levy required to pay debt charges or 1004
estimated debt charges on the securities payable in the 1005
following year shall if requested by the taxing authority be 1006
included in the taxes levied for collection in the following 1007
year under section 319.30 of the Revised Code. 1008

(I) (1) If, before any securities authorized at an election 1009
under this section are issued, the net indebtedness of the 1010
subdivision exceeds that applicable to that subdivision or those 1011
securities, then and so long as that is the case none of the 1012
securities may be issued. 1013

(2) No securities authorized at an election under this 1014
section may be initially issued after the first day of the sixth 1015
January following the election, but this period of limitation 1016
shall not run for any time during which any part of the 1017
permanent improvement for which the securities have been 1018
authorized, or the issuing or validity of any part of the 1019
securities issued or to be issued, or the related proceedings, 1020
is involved or questioned before a court or a commission or 1021
other tribunal, administrative agency, or board. 1022

(3) Securities representing a portion of the amount 1023
authorized at an election that are issued within the applicable 1024
limitation on net indebtedness are valid and in no manner 1025
affected by the fact that the balance of the securities 1026
authorized cannot be issued by reason of the net indebtedness 1027
limitation or lapse of time. 1028

(4) Nothing in this division (I) shall be interpreted or 1029
applied to prevent the issuance of securities in an amount to 1030
fund or refund anticipatory securities lawfully issued. 1031

(5) The limitations of divisions (I) (1) and (2) of this 1032
section do not apply to any securities authorized at an election 1033
under this section if at least ten per cent of the principal 1034
amount of the securities, including anticipatory securities, 1035
authorized has theretofore been issued, or if the securities are 1036
to be issued for the purpose of participating in any federally 1037
or state-assisted program. 1038

(6) The certificate of the fiscal officer of the 1039
subdivision is conclusive proof of the facts referred to in this 1040
division. 1041

Sec. 513.13. ~~The board of elections of the county in which~~ 1042
~~a joint township hospital district, or the most populous portion~~ 1043
~~of such district, lies shall, by resolution approved by a two~~ 1044
~~thirds vote of the~~ (A) A joint township district hospital board, 1045
may adopt a resolution by the affirmative vote of two-thirds of 1046
its members to place upon the ballot for submission to in the 1047
~~electorate of such district, at the next primary or general~~ 1048
~~election, occurring not less than ninety nor more than one~~ 1049
~~hundred thirty five days after the request is received from such~~ 1050
~~joint township district hospital board,~~ the question of levying 1051
a tax, not to exceed one mill outside the ten-mill limitation, 1052
for a period not to exceed five years, to provide funds for the 1053
payment of necessary expenses incurred in the operation of 1054
hospital facilities or, if required by agreement made under 1055
section 140.03 of the Revised Code, for costs of hospital 1056
facilities or current operating expenses of hospital facilities, 1057
or both. ~~Such resolution~~ 1058

(B) Not later than four p.m. of the ninetieth day before 1059
the day of the election at which the question is to appear on 1060
the ballot, the joint township hospital district board shall be 1061
~~certified~~ certify the resolution to the board of elections ~~not~~ 1062
~~later than four p.m. of the ninetieth day before the day of the~~ 1063
~~election~~ of the county in which the district is located or, if 1064
the district has territory in more than one county, to the board 1065
of elections of the county that contains the most populous 1066
portion of the district, for placement on the ballot at the next 1067
general election, or at the next special election held on the 1068
day of a primary election, occurring not less than ninety nor 1069

more than one hundred thirty-five days after the resolution is 1070
certified to the board of elections. If the district has 1071
territory in more than one county, then not later than the 1072
ninetieth day before the day of the election, the joint township 1073
hospital district board also shall file a notice of the 1074
resolution, on a form prescribed by the secretary of state, with 1075
the board of elections of every other county in which the 1076
district has territory. 1077

(C) If a majority of the electors in such district voting 1078
on the proposition, vote in favor thereof, the county auditor of 1079
each county in which such district lies shall annually place a 1080
levy on the tax duplicate against the property in such district, 1081
in the amount required by the joint board of trustees of the 1082
district, but not to exceed one mill. 1083

Sec. 718.01. Any term used in this chapter that is not 1084
otherwise defined in this chapter has the same meaning as when 1085
used in a comparable context in laws of the United States 1086
relating to federal income taxation or in Title LVII of the 1087
Revised Code, unless a different meaning is clearly required. If 1088
a term used in this chapter that is not otherwise defined in 1089
this chapter is used in a comparable context in both the laws of 1090
the United States relating to federal income tax and in Title 1091
LVII of the Revised Code and the use is not consistent, then the 1092
use of the term in the laws of the United States relating to 1093
federal income tax shall control over the use of the term in 1094
Title LVII of the Revised Code. 1095

As used in this chapter: 1096

(A) (1) "Municipal taxable income" means the following: 1097

(a) For a person other than an individual, income reduced 1098

by exempt income to the extent otherwise included in income and 1099
then, as applicable, apportioned or sitused to the municipal 1100
corporation under section 718.02 of the Revised Code, and 1101
further reduced by any pre-2017 net operating loss carryforward 1102
available to the person for the municipal corporation. 1103

(b) (i) For an individual who is a resident of a municipal 1104
corporation other than a qualified municipal corporation, income 1105
reduced by exempt income to the extent otherwise included in 1106
income, then reduced as provided in division (A) (2) of this 1107
section, and further reduced by any pre-2017 net operating loss 1108
carryforward available to the individual for the municipal 1109
corporation. 1110

(ii) For an individual who is a resident of a qualified 1111
municipal corporation, Ohio adjusted gross income reduced by 1112
income exempted, and increased by deductions excluded, by the 1113
qualified municipal corporation from the qualified municipal 1114
corporation's tax. If a qualified municipal corporation, on or 1115
before December 31, 2013, exempts income earned by individuals 1116
who are not residents of the qualified municipal corporation and 1117
net profit of persons that are not wholly located within the 1118
qualified municipal corporation, such individual or person shall 1119
have no municipal taxable income for the purposes of the tax 1120
levied by the qualified municipal corporation and may be 1121
exempted by the qualified municipal corporation from the 1122
requirements of section 718.03 of the Revised Code. 1123

(c) For an individual who is a nonresident of a municipal 1124
corporation, income reduced by exempt income to the extent 1125
otherwise included in income and then, as applicable, 1126
apportioned or sitused to the municipal corporation under 1127
section 718.02 of the Revised Code, then reduced as provided in 1128

division (A) (2) of this section, and further reduced by any pre- 1129
2017 net operating loss carryforward available to the individual 1130
for the municipal corporation. 1131

(2) In computing the municipal taxable income of a 1132
taxpayer who is an individual, the taxpayer may subtract, as 1133
provided in division (A) (1) (b) (i) or (c) of this section, the 1134
amount of the individual's employee business expenses reported 1135
on the individual's form 2106 that the individual deducted for 1136
federal income tax purposes for the taxable year, subject to the 1137
limitation imposed by section 67 of the Internal Revenue Code. 1138
For the municipal corporation in which the taxpayer is a 1139
resident, the taxpayer may deduct all such expenses allowed for 1140
federal income tax purposes. For a municipal corporation in 1141
which the taxpayer is not a resident, the taxpayer may deduct 1142
such expenses only to the extent the expenses are related to the 1143
taxpayer's performance of personal services in that nonresident 1144
municipal corporation. 1145

(B) "Income" means the following: 1146

(1) (a) For residents, all income, salaries, qualifying 1147
wages, commissions, and other compensation from whatever source 1148
earned or received by the resident, including the resident's 1149
distributive share of the net profit of pass-through entities 1150
owned directly or indirectly by the resident and any net profit 1151
of the resident, except as provided in division (D) (4) of this 1152
section. 1153

(b) For the purposes of division (B) (1) (a) of this 1154
section: 1155

(i) Any net operating loss of the resident incurred in the 1156
taxable year and the resident's distributive share of any net 1157

operating loss generated in the same taxable year and 1158
attributable to the resident's ownership interest in a pass- 1159
through entity shall be allowed as a deduction, for that taxable 1160
year and the following five taxable years, against any other net 1161
profit of the resident or the resident's distributive share of 1162
any net profit attributable to the resident's ownership interest 1163
in a pass-through entity until fully utilized, subject to 1164
division (B) (1) (d) of this section; 1165

(ii) The resident's distributive share of the net profit 1166
of each pass-through entity owned directly or indirectly by the 1167
resident shall be calculated without regard to any net operating 1168
loss that is carried forward by that entity from a prior taxable 1169
year and applied to reduce the entity's net profit for the 1170
current taxable year. 1171

(c) Division (B) (1) (b) of this section does not apply with 1172
respect to any net profit or net operating loss attributable to 1173
an ownership interest in an S corporation unless shareholders' 1174
distributive shares of net profits from S corporations are 1175
subject to tax in the municipal corporation as provided in 1176
division (C) (14) (b) or (c) of this section. 1177

(d) Any amount of a net operating loss used to reduce a 1178
taxpayer's net profit for a taxable year shall reduce the amount 1179
of net operating loss that may be carried forward to any 1180
subsequent year for use by that taxpayer. In no event shall the 1181
cumulative deductions for all taxable years with respect to a 1182
taxpayer's net operating loss exceed the original amount of that 1183
net operating loss available to that taxpayer. 1184

(2) In the case of nonresidents, all income, salaries, 1185
qualifying wages, commissions, and other compensation from 1186
whatever source earned or received by the nonresident for work 1187

done, services performed or rendered, or activities conducted in 1188
the municipal corporation, including any net profit of the 1189
nonresident, but excluding the nonresident's distributive share 1190
of the net profit or loss of only pass-through entities owned 1191
directly or indirectly by the nonresident. 1192

(3) For taxpayers that are not individuals, net profit of 1193
the taxpayer; 1194

(4) Lottery, sweepstakes, gambling and sports winnings, 1195
winnings from games of chance, and prizes and awards. If the 1196
taxpayer is a professional gambler for federal income tax 1197
purposes, the taxpayer may deduct related wagering losses and 1198
expenses to the extent authorized under the Internal Revenue 1199
Code and claimed against such winnings. 1200

(C) "Exempt income" means all of the following: 1201

(1) The military pay or allowances of members of the armed 1202
forces of the United States or members of their reserve 1203
components, including the national guard of any state; 1204

(2) (a) Except as provided in division (C) (2) (b) of this 1205
section, intangible income; 1206

(b) A municipal corporation that taxed any type of 1207
intangible income on March 29, 1988, pursuant to Section 3 of 1208
S.B. 238 of the 116th general assembly, may continue to tax that 1209
type of income if a majority of the electors of the municipal 1210
corporation voting on the question of whether to permit the 1211
taxation of that type of intangible income after 1988 voted in 1212
favor thereof at an election held on November 8, 1988. 1213

(3) Social security benefits, railroad retirement 1214
benefits, unemployment compensation, pensions, retirement 1215
benefit payments, payments from annuities, and similar payments 1216

made to an employee or to the beneficiary of an employee under a 1217
retirement program or plan, disability payments received from 1218
private industry or local, state, or federal governments or from 1219
charitable, religious or educational organizations, and the 1220
proceeds of sickness, accident, or liability insurance policies. 1221
As used in division (C)(3) of this section, "unemployment 1222
compensation" does not include supplemental unemployment 1223
compensation described in section 3402(o)(2) of the Internal 1224
Revenue Code. 1225

(4) The income of religious, fraternal, charitable, 1226
scientific, literary, or educational institutions to the extent 1227
such income is derived from tax-exempt real estate, tax-exempt 1228
tangible or intangible property, or tax-exempt activities. 1229

(5) Compensation paid under section 3501.28 or 3501.36 of 1230
the Revised Code to a person serving as a precinct election 1231
official to the extent that such compensation does not exceed 1232
one thousand dollars for the taxable year. Such compensation in 1233
excess of one thousand dollars for the taxable year may be 1234
subject to taxation by a municipal corporation. A municipal 1235
corporation shall not require the payer of such compensation to 1236
withhold any tax from that compensation. 1237

(6) Dues, contributions, and similar payments received by 1238
charitable, religious, educational, or literary organizations or 1239
labor unions, lodges, and similar organizations; 1240

(7) Alimony and child support received; 1241

(8) Compensation for personal injuries or for damages to 1242
property from insurance proceeds or otherwise, excluding 1243
compensation paid for lost salaries or wages or compensation 1244
from punitive damages; 1245

(9) Income of a public utility when that public utility is	1246
subject to the tax levied under section 5727.24 or 5727.30 of	1247
the Revised Code. Division (C) (9) of this section does not apply	1248
for purposes of Chapter 5745. of the Revised Code.	1249
(10) Gains from involuntary conversions, interest on	1250
federal obligations, items of income subject to a tax levied by	1251
the state and that a municipal corporation is specifically	1252
prohibited by law from taxing, and income of a decedent's estate	1253
during the period of administration except such income from the	1254
operation of a trade or business;	1255
(11) Compensation or allowances excluded from federal	1256
gross income under section 107 of the Internal Revenue Code;	1257
(12) Employee compensation that is not qualifying wages as	1258
defined in division (R) of this section;	1259
(13) Compensation paid to a person employed within the	1260
boundaries of a United States air force base under the	1261
jurisdiction of the United States air force that is used for the	1262
housing of members of the United States air force and is a	1263
center for air force operations, unless the person is subject to	1264
taxation because of residence or domicile. If the compensation	1265
is subject to taxation because of residence or domicile, tax on	1266
such income shall be payable only to the municipal corporation	1267
of residence or domicile.	1268
(14) (a) Except as provided in division (C) (14) (b) or (c)	1269
of this section, an S corporation shareholder's distributive	1270
share of net profits of the S corporation, other than any part	1271
of the distributive share of net profits that represents wages	1272
as defined in section 3121(a) of the Internal Revenue Code or	1273
net earnings from self-employment as defined in section 1402(a)	1274

of the Internal Revenue Code. 1275

(b) If, pursuant to division (H) of former section 718.01 1276
of the Revised Code as it existed before March 11, 2004, a 1277
majority of the electors of a municipal corporation voted in 1278
favor of the question at an election held on November 4, 2003, 1279
the municipal corporation may continue after 2002 to tax an S 1280
corporation shareholder's distributive share of net profits of 1281
an S corporation. 1282

(c) If, on December 6, 2002, a municipal corporation was 1283
imposing, assessing, and collecting a tax on an S corporation 1284
shareholder's distributive share of net profits of the S 1285
corporation to the extent the distributive share would be 1286
allocated or apportioned to this state under divisions (B) (1) 1287
and (2) of section 5733.05 of the Revised Code if the S 1288
corporation were a corporation subject to taxes imposed under 1289
Chapter 5733. of the Revised Code, the municipal corporation may 1290
continue to impose the tax on such distributive shares to the 1291
extent such shares would be so allocated or apportioned to this 1292
state only until December 31, 2004, unless a majority of the 1293
electors of the municipal corporation voting on the question of 1294
continuing to tax such shares after that date voted in favor of 1295
that question at an election held November 2, 2004. If a 1296
majority of those electors voted in favor of the question, the 1297
municipal corporation may continue after December 31, 2004, to 1298
impose the tax on such distributive shares only to the extent 1299
such shares would be so allocated or apportioned to this state. 1300

(d) A municipal corporation shall be deemed to have 1301
elected to tax S corporation shareholders' distributive shares 1302
of net profits of the S corporation in the hands of the 1303
shareholders if a majority of the electors of a municipal 1304

corporation voted in favor of a question at an election held 1305
under division (C) (14) (b) or (c) of this section. The municipal 1306
corporation shall specify by resolution or ordinance that the 1307
tax applies to the distributive share of a shareholder of an S 1308
corporation in the hands of the shareholder of the S 1309
corporation. 1310

(15) To the extent authorized under a resolution or 1311
ordinance adopted by a municipal corporation before January 1, 1312
2016, all or a portion of the income of individuals or a class 1313
of individuals under eighteen years of age. 1314

(16) (a) Except as provided in divisions (C) (16) (b), (c), 1315
and (d) of this section, qualifying wages described in division 1316
(B) (1) or (E) of section 718.011 of the Revised Code to the 1317
extent the qualifying wages are not subject to withholding for 1318
the municipal corporation under either of those divisions. 1319

(b) The exemption provided in division (C) (16) (a) of this 1320
section does not apply with respect to the municipal corporation 1321
in which the employee resided at the time the employee earned 1322
the qualifying wages. 1323

(c) The exemption provided in division (C) (16) (a) of this 1324
section does not apply to qualifying wages that an employer 1325
elects to withhold under division (D) (2) of section 718.011 of 1326
the Revised Code. 1327

(d) The exemption provided in division (C) (16) (a) of this 1328
section does not apply to qualifying wages if both of the 1329
following conditions apply: 1330

(i) For qualifying wages described in division (B) (1) of 1331
section 718.011 of the Revised Code, the employee's employer 1332
withholds and remits tax on the qualifying wages to the 1333

municipal corporation in which the employee's principal place of work is situated, or, for qualifying wages described in division (E) of section 718.011 of the Revised Code, the employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employer's fixed location is located;

(ii) The employee receives a refund of the tax described in division (C) (16) (d) (i) of this section on the basis of the employee not performing services in that municipal corporation.

(17) (a) Except as provided in division (C) (17) (b) or (c) of this section, compensation that is not qualifying wages paid to a nonresident individual for personal services performed in the municipal corporation on not more than twenty days in a taxable year.

(b) The exemption provided in division (C) (17) (a) of this section does not apply under either of the following circumstances:

(i) The individual's base of operation is located in the municipal corporation.

(ii) The individual is a professional athlete, professional entertainer, or public figure, and the compensation is paid for the performance of services in the individual's capacity as a professional athlete, professional entertainer, or public figure. For purposes of division (C) (17) (b) (ii) of this section, "professional athlete," "professional entertainer," and "public figure" have the same meanings as in section 718.011 of the Revised Code.

(c) Compensation to which division (C) (17) of this section applies shall be treated as earned or received at the

individual's base of operation. If the individual does not have 1363
a base of operation, the compensation shall be treated as earned 1364
or received where the individual is domiciled. 1365

(d) For purposes of division (C)(17) of this section, 1366
"base of operation" means the location where an individual owns 1367
or rents an office, storefront, or similar facility to which the 1368
individual regularly reports and at which the individual 1369
regularly performs personal services for compensation. 1370

(18) Compensation paid to a person for personal services 1371
performed for a political subdivision on property owned by the 1372
political subdivision, regardless of whether the compensation is 1373
received by an employee of the subdivision or another person 1374
performing services for the subdivision under a contract with 1375
the subdivision, if the property on which services are performed 1376
is annexed to a municipal corporation pursuant to section 1377
709.023 of the Revised Code on or after March 27, 2013, unless 1378
the person is subject to such taxation because of residence. If 1379
the compensation is subject to taxation because of residence, 1380
municipal income tax shall be payable only to the municipal 1381
corporation of residence. 1382

(19) In the case of a tax administered, collected, and 1383
enforced by a municipal corporation pursuant to an agreement 1384
with the board of directors of a joint economic development 1385
district under section 715.72 of the Revised Code, the net 1386
profits of a business, and the income of the employees of that 1387
business, exempted from the tax under division (Q) of that 1388
section. 1389

(20) Income the taxation of which is prohibited by the 1390
constitution or laws of the United States. 1391

Any item of income that is exempt income of a pass-through entity under division (C) of this section is exempt income of each owner of the pass-through entity to the extent of that owner's distributive or proportionate share of that item of the entity's income.

(D) (1) "Net profit" for a person other than an individual means adjusted federal taxable income.

(2) "Net profit" for a person who is an individual means the individual's net profit required to be reported on schedule C, schedule E, or schedule F reduced by any net operating loss carried forward. For the purposes of division (D) (2) of this section, the net operating loss carried forward shall be calculated and deducted in the same manner as provided in division (E) (8) of this section.

(3) For the purposes of this chapter, and notwithstanding division (D) (1) of this section, net profit of a disregarded entity shall not be taxable as against that disregarded entity, but shall instead be included in the net profit of the owner of the disregarded entity.

(4) For the purposes of this chapter, and notwithstanding any other provision of this chapter, the net profit of a publicly traded partnership that makes the election described in division (D) (4) of this section shall be taxed as if the partnership were a C corporation, and shall not be treated as the net profit or income of any owner of the partnership.

A publicly traded partnership that is treated as a partnership for federal income tax purposes and that is subject to tax on its net profits in one or more municipal corporations in this state may elect to be treated as a C corporation for

municipal income tax purposes. The publicly traded partnership 1421
shall make the election in every municipal corporation in which 1422
the partnership is subject to taxation on its net profits. The 1423
election shall be made on the annual tax return filed in each 1424
such municipal corporation. The publicly traded partnership 1425
shall not be required to file the election with any municipal 1426
corporation in which the partnership is not subject to taxation 1427
on its net profits, but division (D)(4) of this section applies 1428
to all municipal corporations in which an individual owner of 1429
the partnership resides. 1430

(E) "Adjusted federal taxable income," for a person 1431
required to file as a C corporation, or for a person that has 1432
elected to be taxed as a C corporation under division (D)(4) of 1433
this section, means a C corporation's federal taxable income 1434
before net operating losses and special deductions as determined 1435
under the Internal Revenue Code, adjusted as follows: 1436

(1) Deduct intangible income to the extent included in 1437
federal taxable income. The deduction shall be allowed 1438
regardless of whether the intangible income relates to assets 1439
used in a trade or business or assets held for the production of 1440
income. 1441

(2) Add an amount equal to five per cent of intangible 1442
income deducted under division (E)(1) of this section, but 1443
excluding that portion of intangible income directly related to 1444
the sale, exchange, or other disposition of property described 1445
in section 1221 of the Internal Revenue Code; 1446

(3) Add any losses allowed as a deduction in the 1447
computation of federal taxable income if the losses directly 1448
relate to the sale, exchange, or other disposition of an asset 1449
described in section 1221 or 1231 of the Internal Revenue Code; 1450

(4) (a) Except as provided in division (E) (4) (b) of this section, deduct income and gain included in federal taxable income to the extent the income and gain directly relate to the sale, exchange, or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code;

(b) Division (E) (4) (a) of this section does not apply to the extent the income or gain is income or gain described in section 1245 or 1250 of the Internal Revenue Code.

(5) Add taxes on or measured by net income allowed as a deduction in the computation of federal taxable income;

(6) In the case of a real estate investment trust or regulated investment company, add all amounts with respect to dividends to, distributions to, or amounts set aside for or credited to the benefit of investors and allowed as a deduction in the computation of federal taxable income;

(7) Deduct, to the extent not otherwise deducted or excluded in computing federal taxable income, any income derived from a transfer agreement or from the enterprise transferred under that agreement under section 4313.02 of the Revised Code;

(8) (a) Except as limited by divisions (E) (8) (b), (c), and (d) of this section, deduct any net operating loss incurred by the person in a taxable year beginning on or after January 1, 2017.

The amount of such net operating loss shall be deducted from net profit that is reduced by exempt income to the extent necessary to reduce municipal taxable income to zero, with any remaining unused portion of the net operating loss carried forward to not more than five consecutive taxable years following the taxable year in which the loss was incurred, but

in no case for more years than necessary for the deduction to be 1480
fully utilized. 1481

(b) No person shall use the deduction allowed by division 1482
(E) (8) of this section to offset qualifying wages. 1483

(c) (i) For taxable years beginning in 2018, 2019, 2020, 1484
2021, or 2022, a person may not deduct, for purposes of an 1485
income tax levied by a municipal corporation that levies an 1486
income tax before January 1, 2016, more than fifty per cent of 1487
the amount of the deduction otherwise allowed by division (E) (8) 1488
(a) of this section. 1489

(ii) For taxable years beginning in 2023 or thereafter, a 1490
person may deduct, for purposes of an income tax levied by a 1491
municipal corporation that levies an income tax before January 1492
1, 2016, the full amount allowed by division (E) (8) (a) of this 1493
section. 1494

(d) Any pre-2017 net operating loss carryforward deduction 1495
that is available must be utilized before a taxpayer may deduct 1496
any amount pursuant to division (E) (8) of this section. 1497

(e) Nothing in division (E) (8) (c) (i) of this section 1498
precludes a person from carrying forward, for use with respect 1499
to any return filed for a taxable year beginning after 2018, any 1500
amount of net operating loss that was not fully utilized by 1501
operation of division (E) (8) (c) (i) of this section. To the 1502
extent that an amount of net operating loss that was not fully 1503
utilized in one or more taxable years by operation of division 1504
(E) (8) (c) (i) of this section is carried forward for use with 1505
respect to a return filed for a taxable year beginning in 2019, 1506
2020, 2021, or 2022, the limitation described in division (E) (8) 1507
(c) (i) of this section shall apply to the amount carried 1508

forward. 1509

(9) Deduct any net profit of a pass-through entity owned 1510
directly or indirectly by the taxpayer and included in the 1511
taxpayer's federal taxable income unless an affiliated group of 1512
corporations includes that net profit in the group's federal 1513
taxable income in accordance with division (E) (3) (b) of section 1514
718.06 of the Revised Code. 1515

(10) Add any loss incurred by a pass-through entity owned 1516
directly or indirectly by the taxpayer and included in the 1517
taxpayer's federal taxable income unless an affiliated group of 1518
corporations includes that loss in the group's federal taxable 1519
income in accordance with division (E) (3) (b) of section 718.06 1520
of the Revised Code. 1521

If the taxpayer is not a C corporation, is not a 1522
disregarded entity that has made the election described in 1523
division (L) (2) of this section, is not a publicly traded 1524
partnership that has made the election described in division (D) 1525
(4) of this section, and is not an individual, the taxpayer 1526
shall compute adjusted federal taxable income under this section 1527
as if the taxpayer were a C corporation, except guaranteed 1528
payments and other similar amounts paid or accrued to a partner, 1529
former partner, shareholder, former shareholder, member, or 1530
former member shall not be allowed as a deductible expense 1531
unless such payments are in consideration for the use of capital 1532
and treated as payment of interest under section 469 of the 1533
Internal Revenue Code or United States treasury regulations. 1534
Amounts paid or accrued to a qualified self-employed retirement 1535
plan with respect to a partner, former partner, shareholder, 1536
former shareholder, member, or former member of the taxpayer, 1537
amounts paid or accrued to or for health insurance for a 1538

partner, former partner, shareholder, former shareholder, 1539
member, or former member, and amounts paid or accrued to or for 1540
life insurance for a partner, former partner, shareholder, 1541
former shareholder, member, or former member shall not be 1542
allowed as a deduction. 1543

Nothing in division (E) of this section shall be construed 1544
as allowing the taxpayer to add or deduct any amount more than 1545
once or shall be construed as allowing any taxpayer to deduct 1546
any amount paid to or accrued for purposes of federal self- 1547
employment tax. 1548

(F) "Schedule C" means internal revenue service schedule C 1549
(form 1040) filed by a taxpayer pursuant to the Internal Revenue 1550
Code. 1551

(G) "Schedule E" means internal revenue service schedule E 1552
(form 1040) filed by a taxpayer pursuant to the Internal Revenue 1553
Code. 1554

(H) "Schedule F" means internal revenue service schedule F 1555
(form 1040) filed by a taxpayer pursuant to the Internal Revenue 1556
Code. 1557

(I) "Internal Revenue Code" has the same meaning as in 1558
section 5747.01 of the Revised Code. 1559

(J) "Resident" means an individual who is domiciled in the 1560
municipal corporation as determined under section 718.012 of the 1561
Revised Code. 1562

(K) "Nonresident" means an individual that is not a 1563
resident. 1564

(L) (1) "Taxpayer" means a person subject to a tax levied 1565
on income by a municipal corporation in accordance with this 1566

chapter. "Taxpayer" does not include a grantor trust or, except 1567
as provided in division (L) (2) (a) of this section, a disregarded 1568
entity. 1569

(2) (a) A single member limited liability company that is a 1570
disregarded entity for federal tax purposes may be a separate 1571
taxpayer from its single member in all Ohio municipal 1572
corporations in which it either filed as a separate taxpayer or 1573
did not file for its taxable year ending in 2003, if all of the 1574
following conditions are met: 1575

(i) The limited liability company's single member is also 1576
a limited liability company. 1577

(ii) The limited liability company and its single member 1578
were formed and doing business in one or more Ohio municipal 1579
corporations for at least five years before January 1, 2004. 1580

(iii) Not later than December 31, 2004, the limited 1581
liability company and its single member each made an election to 1582
be treated as a separate taxpayer under division (L) of this 1583
section as this section existed on December 31, 2004. 1584

(iv) The limited liability company was not formed for the 1585
purpose of evading or reducing Ohio municipal corporation income 1586
tax liability of the limited liability company or its single 1587
member. 1588

(v) The Ohio municipal corporation that was the primary 1589
place of business of the sole member of the limited liability 1590
company consented to the election. 1591

(b) For purposes of division (L) (2) (a) (v) of this section, 1592
a municipal corporation was the primary place of business of a 1593
limited liability company if, for the limited liability 1594
company's taxable year ending in 2003, its income tax liability 1595

was greater in that municipal corporation than in any other 1596
municipal corporation in Ohio, and that tax liability to that 1597
municipal corporation for its taxable year ending in 2003 was at 1598
least four hundred thousand dollars. 1599

(M) "Person" includes individuals, firms, companies, joint 1600
stock companies, business trusts, estates, trusts, partnerships, 1601
limited liability partnerships, limited liability companies, 1602
associations, C corporations, S corporations, governmental 1603
entities, and any other entity. 1604

(N) "Pass-through entity" means a partnership not treated 1605
as an association taxable as a C corporation for federal income 1606
tax purposes, a limited liability company not treated as an 1607
association taxable as a C corporation for federal income tax 1608
purposes, an S corporation, or any other class of entity from 1609
which the income or profits of the entity are given pass-through 1610
treatment for federal income tax purposes. "Pass-through entity" 1611
does not include a trust, estate, grantor of a grantor trust, or 1612
disregarded entity. 1613

(O) "S corporation" means a person that has made an 1614
election under subchapter S of Chapter 1 of Subtitle A of the 1615
Internal Revenue Code for its taxable year. 1616

(P) "Single member limited liability company" means a 1617
limited liability company that has one direct member. 1618

(Q) "Limited liability company" means a limited liability 1619
company formed under Chapter 1705. of the Revised Code or under 1620
the laws of another state. 1621

(R) "Qualifying wages" means wages, as defined in section 1622
3121(a) of the Internal Revenue Code, without regard to any wage 1623
limitations, adjusted as follows: 1624

(1) Deduct the following amounts:	1625
(a) Any amount included in wages if the amount constitutes compensation attributable to a plan or program described in section 125 of the Internal Revenue Code.	1626 1627 1628
(b) Any amount included in wages if the amount constitutes payment on account of a disability related to sickness or an accident paid by a party unrelated to the employer, agent of an employer, or other payer.	1629 1630 1631 1632
(c) Any amount attributable to a nonqualified deferred compensation plan or program described in section 3121(v) (2) (C) of the Internal Revenue Code if the compensation is included in wages and the municipal corporation has, by resolution or ordinance adopted before January 1, 2016, exempted the amount from withholding and tax.	1633 1634 1635 1636 1637 1638
(d) Any amount included in wages if the amount arises from the sale, exchange, or other disposition of a stock option, the exercise of a stock option, or the sale, exchange, or other disposition of stock purchased under a stock option and the municipal corporation has, by resolution or ordinance adopted before January 1, 2016, exempted the amount from withholding and tax.	1639 1640 1641 1642 1643 1644 1645
(e) Any amount included in wages that is exempt income.	1646
(2) Add the following amounts:	1647
(a) Any amount not included in wages solely because the employee was employed by the employer before April 1, 1986.	1648 1649
(b) Any amount not included in wages because the amount arises from the sale, exchange, or other disposition of a stock option, the exercise of a stock option, or the sale, exchange,	1650 1651 1652

or other disposition of stock purchased under a stock option and 1653
the municipal corporation has not, by resolution or ordinance, 1654
exempted the amount from withholding and tax adopted before 1655
January 1, 2016. Division (R) (2) (b) of this section applies only 1656
to those amounts constituting ordinary income. 1657

(c) Any amount not included in wages if the amount is an 1658
amount described in section 401(k), 403(b), or 457 of the 1659
Internal Revenue Code. Division (R) (2) (c) of this section 1660
applies only to employee contributions and employee deferrals. 1661

(d) Any amount that is supplemental unemployment 1662
compensation benefits described in section 3402(o) (2) of the 1663
Internal Revenue Code and not included in wages. 1664

(e) Any amount received that is treated as self-employment 1665
income for federal tax purposes in accordance with section 1666
1402(a) (8) of the Internal Revenue Code. 1667

(f) Any amount not included in wages if all of the 1668
following apply: 1669

(i) For the taxable year the amount is employee 1670
compensation that is earned outside of the United States and 1671
that either is included in the taxpayer's gross income for 1672
federal income tax purposes or would have been included in the 1673
taxpayer's gross income for such purposes if the taxpayer did 1674
not elect to exclude the income under section 911 of the 1675
Internal Revenue Code; 1676

(ii) For no preceding taxable year did the amount 1677
constitute wages as defined in section 3121(a) of the Internal 1678
Revenue Code; 1679

(iii) For no succeeding taxable year will the amount 1680
constitute wages; and 1681

(iv) For any taxable year the amount has not otherwise 1682
been added to wages pursuant to either division (R) (2) of this 1683
section or section 718.03 of the Revised Code, as that section 1684
existed before the effective date of H.B. 5 of the 130th general 1685
assembly, March 23, 2015. 1686

(S) "Intangible income" means income of any of the 1687
following types: income yield, interest, capital gains, 1688
dividends, or other income arising from the ownership, sale, 1689
exchange, or other disposition of intangible property including, 1690
but not limited to, investments, deposits, money, or credits as 1691
those terms are defined in Chapter 5701. of the Revised Code, 1692
and patents, copyrights, trademarks, tradenames, investments in 1693
real estate investment trusts, investments in regulated 1694
investment companies, and appreciation on deferred compensation. 1695
"Intangible income" does not include prizes, awards, or other 1696
income associated with any lottery winnings, gambling winnings, 1697
or other similar games of chance. 1698

(T) "Taxable year" means the corresponding tax reporting 1699
period as prescribed for the taxpayer under the Internal Revenue 1700
Code. 1701

(U) "Tax administrator" means the individual charged with 1702
direct responsibility for administration of an income tax levied 1703
by a municipal corporation in accordance with this chapter, and 1704
also includes the following: 1705

(1) A municipal corporation acting as the agent of another 1706
municipal corporation; 1707

(2) A person retained by a municipal corporation to 1708
administer a tax levied by the municipal corporation, but only 1709
if the municipal corporation does not compensate the person in 1710

whole or in part on a contingency basis; 1711

(3) The central collection agency or the regional income 1712
tax agency or their successors in interest, or another entity 1713
organized to perform functions similar to those performed by the 1714
central collection agency and the regional income tax agency. 1715

(V) "Employer" means a person that is an employer for 1716
federal income tax purposes. 1717

(W) "Employee" means an individual who is an employee for 1718
federal income tax purposes. 1719

(X) "Other payer" means any person, other than an 1720
individual's employer or the employer's agent, that pays an 1721
individual any amount included in the federal gross income of 1722
the individual. "Other payer" includes casino operators and 1723
video lottery terminal sales agents. 1724

(Y) "Calendar quarter" means the three-month period ending 1725
on the last day of March, June, September, or December. 1726

(Z) "Form 2106" means internal revenue service form 2106 1727
filed by a taxpayer pursuant to the Internal Revenue Code. 1728

(AA) "Municipal corporation" includes a joint economic 1729
development district or joint economic development zone that 1730
levies an income tax under section 715.691, 715.70, 715.71, or 1731
715.72 of the Revised Code. 1732

(BB) "Disregarded entity" means a single member limited 1733
liability company, a qualifying subchapter S subsidiary, or 1734
another entity if the company, subsidiary, or entity is a 1735
disregarded entity for federal income tax purposes. 1736

(CC) "Generic form" means an electronic or paper form that 1737
is not prescribed by a particular municipal corporation and that 1738

is designed for reporting taxes withheld by an employer, agent 1739
of an employer, or other payer, estimated municipal income 1740
taxes, or annual municipal income tax liability or for filing a 1741
refund claim. 1742

(DD) "Tax return preparer" means any individual described 1743
in section 7701(a)(36) of the Internal Revenue Code and 26 1744
C.F.R. 301.7701-15. 1745

(EE) "Ohio business gateway" means the online computer 1746
network system, created under section 125.30 of the Revised 1747
Code, that allows persons to electronically file business reply 1748
forms with state agencies and includes any successor electronic 1749
filing and payment system. 1750

(FF) "Local board of tax review" and "board of tax review" 1751
mean the entity created under section 718.11 of the Revised 1752
Code. 1753

(GG) "Net operating loss" means a loss incurred by a 1754
person in the operation of a trade or business. "Net operating 1755
loss" does not include unutilized losses resulting from basis 1756
limitations, at-risk limitations, or passive activity loss 1757
limitations. 1758

(HH) "Casino operator" and "casino facility" have the same 1759
meanings as in section 3772.01 of the Revised Code. 1760

(II) "Video lottery terminal" has the same meaning as in 1761
section 3770.21 of the Revised Code. 1762

(JJ) "Video lottery terminal sales agent" means a lottery 1763
sales agent licensed under Chapter 3770. of the Revised Code to 1764
conduct video lottery terminals on behalf of the state pursuant 1765
to section 3770.21 of the Revised Code. 1766

(KK) "Postal service" means the United States postal service. 1767
1768

(LL) "Certified mail," "express mail," "United States mail," "postal service," and similar terms include any delivery service authorized pursuant to section 5703.056 of the Revised Code. 1769
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(MM) "Postmark date," "date of postmark," and similar terms include the date recorded and marked in the manner described in division (B) (3) of section 5703.056 of the Revised Code. 1773
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(NN) "Related member" means a person that, with respect to the taxpayer during all or any portion of the taxable year, is either a related entity, a component member as defined in section 1563(b) of the Internal Revenue Code, or a person to or from whom there is attribution of stock ownership in accordance with section 1563(e) of the Internal Revenue Code except, for purposes of determining whether a person is a related member under this division, "twenty per cent" shall be substituted for "5 percent" wherever "5 percent" appears in section 1563(e) of the Internal Revenue Code. 1777
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(OO) "Related entity" means any of the following: 1787

(1) An individual stockholder, or a member of the stockholder's family enumerated in section 318 of the Internal Revenue Code, if the stockholder and the members of the stockholder's family own directly, indirectly, beneficially, or constructively, in the aggregate, at least fifty per cent of the value of the taxpayer's outstanding stock; 1788
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(2) A stockholder, or a stockholder's partnership, estate, trust, or corporation, if the stockholder and the stockholder's 1794
1795

partnerships, estates, trusts, or corporations own directly, 1796
indirectly, beneficially, or constructively, in the aggregate, 1797
at least fifty per cent of the value of the taxpayer's 1798
outstanding stock; 1799

(3) A corporation, or a party related to the corporation 1800
in a manner that would require an attribution of stock from the 1801
corporation to the party or from the party to the corporation 1802
under division (00) (4) of this section, provided the taxpayer 1803
owns directly, indirectly, beneficially, or constructively, at 1804
least fifty per cent of the value of the corporation's 1805
outstanding stock; 1806

(4) The attribution rules described in section 318 of the 1807
Internal Revenue Code apply for the purpose of determining 1808
whether the ownership requirements in divisions (00) (1) to (3) 1809
of this section have been met. 1810

(PP) (1) "Assessment" means a written finding by the tax 1811
administrator that a person has underpaid municipal income tax, 1812
or owes penalty and interest, or any combination of tax, 1813
penalty, or interest, to the municipal corporation that 1814
commences the person's time limitation for making an appeal to 1815
the local board of tax review pursuant to section 718.11 of the 1816
Revised Code, and has "ASSESSMENT" written in all capital 1817
letters at the top of such finding. 1818

(2) "Assessment" does not include an informal notice 1819
denying a request for refund issued under division (B) (3) of 1820
section 718.19 of the Revised Code, a billing statement 1821
notifying a taxpayer of current or past-due balances owed to the 1822
municipal corporation, a tax administrator's request for 1823
additional information, a notification to the taxpayer of 1824
mathematical errors, or a tax administrator's other written 1825

correspondence to a person or taxpayer that does meet the 1826
criteria prescribed by division (PP)(1) of this section. 1827

(QQ) "Taxpayers' rights and responsibilities" means the 1828
rights provided to taxpayers in sections 718.11, 718.12, 718.19, 1829
718.23, 718.36, 718.37, 718.38, 5717.011, and 5717.03 of the 1830
Revised Code and the responsibilities of taxpayers to file, 1831
report, withhold, remit, and pay municipal income tax and 1832
otherwise comply with Chapter 718. of the Revised Code and 1833
resolutions, ordinances, and rules adopted by a municipal 1834
corporation for the imposition and administration of a municipal 1835
income tax. 1836

(RR) "Qualified municipal corporation" means a municipal 1837
corporation that, by resolution or ordinance adopted on or 1838
before December 31, 2011, adopted Ohio adjusted gross income, as 1839
defined by section 5747.01 of the Revised Code, as the income 1840
subject to tax for the purposes of imposing a municipal income 1841
tax. 1842

(SS) (1) "Pre-2017 net operating loss carryforward" means 1843
any net operating loss incurred in a taxable year beginning 1844
before January 1, 2017, to the extent such loss was permitted, 1845
by a resolution or ordinance of the municipal corporation that 1846
was adopted by the municipal corporation before January 1, 2016, 1847
to be carried forward and utilized to offset income or net 1848
profit generated in such municipal corporation in future taxable 1849
years. 1850

(2) For the purpose of calculating municipal taxable 1851
income, any pre-2017 net operating loss carryforward may be 1852
carried forward to any taxable year, including taxable years 1853
beginning in 2017 or thereafter, for the number of taxable years 1854
provided in the resolution or ordinance or until fully utilized, 1855

whichever is earlier. 1856

(TT) "Small employer" means any employer that had total 1857
revenue of less than five hundred thousand dollars during the 1858
preceding taxable year. For purposes of this division, "total 1859
revenue" means receipts of any type or kind, including, but not 1860
limited to, sales receipts; payments; rents; profits; gains, 1861
dividends, and other investment income; compensation; 1862
commissions; premiums; money; property; grants; contributions; 1863
donations; gifts; program service revenue; patient service 1864
revenue; premiums; fees, including premium fees and service 1865
fees; tuition payments; unrelated business revenue; 1866
reimbursements; any type of payment from a governmental unit, 1867
including grants and other allocations; and any other similar 1868
receipts reported for federal income tax purposes or under 1869
generally accepted accounting principles. "Small employer" does 1870
not include the federal government; any state government, 1871
including any state agency or instrumentality; any political 1872
subdivision; or any entity treated as a government for financial 1873
accounting and reporting purposes. 1874

(UU) "Audit" means the examination of a person or the 1875
inspection of the books, records, memoranda, or accounts of a 1876
person for the purpose of determining liability for a municipal 1877
income tax. 1878

(VV) "Publicly traded partnership" means any partnership, 1879
an interest in which is regularly traded on an established 1880
securities market. A "publicly traded partnership" may have any 1881
number of partners. 1882

(WW) "Appropriate board of elections" means the board of 1883
elections of the county in which the municipal corporation is 1884
located. If the municipal corporation has territory in more than 1885

one county, "appropriate board of elections" means the board of 1886
elections of the county that contains the most populous portion 1887
of the municipal corporation. 1888

Sec. 718.04. (A) Notwithstanding division (A) of section 1889
715.013 of the Revised Code, a municipal corporation may levy a 1890
tax on income and a withholding tax if such taxes are levied in 1891
accordance with the provisions and limitations specified in this 1892
chapter. On or after January 1, 2016, the ordinance or 1893
resolution levying such taxes, as adopted or amended by the 1894
legislative authority of the municipal corporation, shall 1895
include all of the following: 1896

(1) A statement that the tax is an annual tax levied on 1897
the income of every person residing in or earning or receiving 1898
income in the municipal corporation and that the tax shall be 1899
measured by municipal taxable income; 1900

(2) A statement that the municipal corporation is levying 1901
the tax in accordance with the limitations specified in this 1902
chapter and that the resolution or ordinance thereby 1903
incorporates the provisions of this chapter; 1904

(3) The rate of the tax; 1905

(4) Whether, and the extent to which, a credit, as 1906
described in division (D) of this section, will be allowed 1907
against the tax; 1908

(5) The purpose or purposes of the tax; 1909

(6) Any other provision necessary for the administration 1910
of the tax, provided that the provision does not conflict with 1911
any provision of this chapter. 1912

(B) Any municipal corporation that, on or before March 23, 1913

2015, levies an income tax at a rate in excess of one per cent 1914
may continue to levy the tax at the rate specified in the 1915
original ordinance or resolution, provided that such rate 1916
continues in effect as specified in the original ordinance or 1917
resolution. 1918

(C) (1) No municipal corporation shall tax income at other 1919
than a uniform rate. 1920

(2) Except as provided in division (B) of this section, no 1921
municipal corporation shall levy a tax on income at a rate in 1922
excess of one per cent without having obtained the approval of 1923
the excess by a majority of the electors of the municipality 1924
voting on the question at a general, primary, or special 1925
election. The legislative authority of the municipal corporation 1926
shall file with the appropriate board of elections at least 1927
ninety days before the day of the election a copy of the 1928
ordinance together with a resolution specifying the date the 1929
election is to be held and directing the board of elections to 1930
conduct the election. If the municipal corporation has territory 1931
in more than one county, then not later than the ninetieth day 1932
before the day of the election, the legislative authority also 1933
shall file a notice of the resolution, on a form prescribed by 1934
the secretary of state, with the board of elections of every 1935
other county in which the municipal corporation has territory. 1936
The ballot shall be in the following form: "Shall the Ordinance 1937
providing for a... per cent levy on income for (Brief 1938
description of the purpose of the proposed levy) be passed? 1939

FOR THE INCOME TAX
AGAINST THE INCOME TAX

"

1940
1941
1942
1943

In the event of an affirmative vote, the proceeds of the 1944
levy may be used only for the specified purpose. 1945

(D) A municipal corporation may, by ordinance or 1946
resolution, grant a credit to residents of the municipal 1947
corporation for all or a portion of the taxes paid to any 1948
municipal corporation, in this state or elsewhere, by the 1949
resident or by a pass-through entity owned, directly or 1950
indirectly, by a resident, on the resident's distributive or 1951
proportionate share of the income of the pass-through entity. A 1952
municipal corporation is not required to refund taxes not paid 1953
to the municipal corporation. 1954

(E) Except as otherwise provided in this chapter, a 1955
municipal corporation that levies an income tax in effect for 1956
taxable years beginning before January 1, 2016, may continue to 1957
administer and enforce the provisions of such tax for all 1958
taxable years beginning before January 1, 2016, provided that 1959
the provisions of such tax are consistent with this chapter as 1960
it existed prior to March 23, 2015. 1961

(F) Nothing in this chapter authorizes a municipal 1962
corporation to levy a tax on income, or to administer or collect 1963
such a tax or penalties or interest related to such a tax, 1964
contrary to the provisions and limitations specified in this 1965
chapter. No municipal corporation shall enforce an ordinance or 1966
resolution that conflicts with the provisions of this chapter. 1967

(G) (1) Division (G) of this section applies to a municipal 1968
corporation that, at the time of entering into a written 1969
agreement under division (G) (2) of this section, shares the same 1970
territory as a city, local, or exempted village school district, 1971
to the extent that not more than thirty per cent of the 1972
territory of the municipal corporation is located outside the 1973

school district and a portion of the territory of the school 1974
district that is not located within the municipal corporation is 1975
located within another municipal corporation having a population 1976
of four hundred thousand or more according to the federal 1977
decennial census most recently completed before the agreement is 1978
entered into under division (G) (2) of this section. 1979

(2) The legislative authority of a municipal corporation 1980
to which division (G) of this section applies may propose to the 1981
electors an income tax, one of the purposes of which shall be to 1982
provide financial assistance to the school district described in 1983
division (G) (1) of this section. Prior to proposing the tax, the 1984
legislative authority shall negotiate and enter into a written 1985
agreement with the board of education of that school district 1986
specifying the tax rate; the percentage or amount of tax revenue 1987
to be paid to the school district or the method of establishing 1988
or determining that percentage or amount, which may be subject 1989
to change periodically; the purpose for which the school 1990
district will use the money; the first year the tax will be 1991
levied; the date of the election on the question of the tax; and 1992
the method and schedule by which, and the conditions under 1993
which, the municipal corporation will make payments to the 1994
school district. The tax shall otherwise comply with the 1995
provisions and limitations specified in this chapter. 1996

Sec. 718.09. (A) This section applies to either of the 1997
following: 1998

(1) A municipal corporation that shares the same territory 1999
as a city, local, or exempted village school district, to the 2000
extent that not more than five per cent of the territory of the 2001
municipal corporation is located outside the school district and 2002
not more than five per cent of the territory of the school 2003

district is located outside the municipal corporation; 2004

(2) A municipal corporation that shares the same territory 2005
as a city, local, or exempted village school district, to the 2006
extent that not more than five per cent of the territory of the 2007
municipal corporation is located outside the school district, 2008
more than five per cent but not more than ten per cent of the 2009
territory of the school district is located outside the 2010
municipal corporation, and that portion of the territory of the 2011
school district that is located outside the municipal 2012
corporation is located entirely within another municipal 2013
corporation having a population of four hundred thousand or more 2014
according to the federal decennial census most recently 2015
completed before the agreement is entered into under division 2016
(B) of this section. 2017

(B) The legislative authority of a municipal corporation 2018
to which this section applies may propose to the electors an 2019
income tax, one of the purposes of which shall be to provide 2020
financial assistance to the school district through payment to 2021
the district of not less than twenty-five per cent of the 2022
revenue generated by the tax, except that the legislative 2023
authority may not propose to levy the income tax on the incomes 2024
of nonresident individuals. Prior to proposing the tax, the 2025
legislative authority shall negotiate and enter into a written 2026
agreement with the board of education of the school district 2027
specifying the tax rate, the percentage of tax revenue to be 2028
paid to the school district, the purpose for which the school 2029
district will use the money, the first year the tax will be 2030
levied, which shall be the first year after the year in which 2031
the levy is approved or any later year, the date of the special 2032
election on the question of the tax, and the method and schedule 2033
by which the municipal corporation will make payments to the 2034

school district. The special election shall be held on a day 2035
specified in division (D) of section 3501.01 of the Revised 2036
Code, except that the special election may not be held on the 2037
day for holding a primary election as authorized by the 2038
municipal corporation's charter unless the municipal corporation 2039
is to have a primary election on that day. 2040

After the legislative authority and board of education 2041
have entered into the agreement, the legislative authority shall 2042
provide for levying the tax by ordinance. The ordinance shall 2043
include the provisions described in division (A) of section 2044
718.04 of the Revised Code and shall state the tax rate, the 2045
percentage of tax revenue to be paid to the school district, the 2046
purpose for which the municipal corporation will use its share 2047
of the tax revenue, the first year the tax will be levied, and 2048
that the question of the income tax will be submitted to the 2049
electors of the municipal corporation. The legislative authority 2050
also shall adopt a resolution specifying the regular or special 2051
election date the election will be held and directing the 2052
appropriate board of elections to conduct the election. At least 2053
ninety days before the date of the election, the legislative 2054
authority shall file certified copies of the ordinance and 2055
resolution with the appropriate board of elections. If the 2056
municipal corporation has territory in more than one county, 2057
then not later than the ninetieth day before the day of the 2058
election, the legislative authority also shall file a notice of 2059
the ordinance and resolution, on a form prescribed by the 2060
secretary of state, with the board of elections of every other 2061
county in which the municipal corporation has territory. 2062

(C) The appropriate board of elections shall make the 2063
necessary arrangements for the submission of the question to the 2064
electors of the municipal corporation, and shall conduct the 2065

election in the same manner as any other municipal income tax 2066
election. Notice of the election shall be published in a 2067
newspaper of general circulation in the municipal corporation 2068
once a week for four consecutive weeks, or as provided in 2069
section 7.16 of the Revised Code, prior to the election, and 2070
shall include statements of the rate and municipal corporation 2071
and school district purposes of the income tax, the percentage 2072
of tax revenue that will be paid to the school district, and the 2073
first year the tax will be levied. The ballot shall be in the 2074
following form: 2075

"Shall the ordinance providing for a per cent levy 2076
on income for (brief description of the municipal corporation 2077
and school district purposes of the levy, including a statement 2078
of the percentage of tax revenue that will be paid to the school 2079
district) be passed? The income tax, if approved, will not be 2080
levied on the incomes of individuals who do not reside in (the 2081
name of the municipal corporation). 2082

For the income tax
Against the income tax

"

(D) If the question is approved by a majority of the 2087
electors, the municipal corporation shall impose the income tax 2088
beginning on the first day of January of the year specified in 2089
the ordinance. The proceeds of the levy may be used only for the 2090
specified purposes, including payment of the specified 2091
percentage to the school district. 2092

Sec. 718.10. (A) This section applies to a group of two or 2093
more municipal corporations that, taken together, share the same 2094

territory as a single city, local, or exempted village school district, to the extent that not more than five per cent of the territory of the municipal corporations as a group is located outside the school district and not more than five per cent of the territory of the school district is located outside the municipal corporations as a group.

(B) The legislative authorities of the municipal corporations in a group of municipal corporations to which this section applies each may propose to the electors an income tax, to be levied in concert with income taxes in the other municipal corporations of the group, except that a legislative authority may not propose to levy the income tax on the incomes of individuals who do not reside in the municipal corporation. One of the purposes of such a tax shall be to provide financial assistance to the school district through payment to the district of not less than twenty-five per cent of the revenue generated by the tax. Prior to proposing the taxes, the legislative authorities shall negotiate and enter into a written agreement with each other and with the board of education of the school district specifying the tax rate, the percentage of the tax revenue to be paid to the school district, the first year the tax will be levied, which shall be the first year after the year in which the levy is approved or any later year, and the date of the election on the question of the tax, all of which shall be the same for each municipal corporation. The agreement also shall state the purpose for which the school district will use the money, and specify the method and schedule by which each municipal corporation will make payments to the school district. The special election shall be held on a day specified in division (D) of section 3501.01 of the Revised Code, including a day on which all of the municipal corporations are to have a

primary election. 2126

After the legislative authorities and board of education 2127
have entered into the agreement, each legislative authority 2128
shall provide for levying its tax by ordinance. Each ordinance 2129
shall include the provisions described in division (A) of 2130
section 718.04 of the Revised Code and shall state the rate of 2131
the tax, the percentage of tax revenue to be paid to the school 2132
district, the purpose for which the municipal corporation will 2133
use its share of the tax revenue, and the first year the tax 2134
will be levied. Each ordinance also shall state that the 2135
question of the income tax will be submitted to the electors of 2136
the municipal corporation on the same date as the submission of 2137
questions of an identical tax to the electors of each of the 2138
other municipal corporations in the group, and that unless the 2139
electors of all of the municipal corporations in the group 2140
approve the tax in their respective municipal corporations, none 2141
of the municipal corporations in the group shall levy the tax. 2142
Each legislative authority also shall adopt a resolution 2143
specifying the regular or special election date the election 2144
will be held and directing the appropriate board of elections to 2145
conduct the election. At least ninety days before the date of 2146
the election, each legislative authority shall file certified 2147
copies of the ordinance and resolution with the appropriate 2148
board of elections. If the municipal corporation has territory 2149
in more than one county, then not later than the ninetieth day 2150
before the day of the election, the legislative authority also 2151
shall file a notice of the ordinance and resolution, on a form 2152
prescribed by the secretary of state, with the board of 2153
elections of every other county in which the municipal 2154
corporation has territory. 2155

(C) For each of the municipal corporations, the 2156

appropriate board of elections shall make the necessary 2157
arrangements for the submission of the question to the electors, 2158
and shall conduct the election in the same manner as any other 2159
municipal income tax election. For each of the municipal 2160
corporations, notice of the election shall be published in a 2161
newspaper of general circulation in the municipal corporation 2162
once a week for four consecutive weeks, or as provided in 2163
section 7.16 of the Revised Code, prior to the election. The 2164
notice shall include a statement of the rate and municipal 2165
corporation and school district purposes of the income tax, the 2166
percentage of tax revenue that will be paid to the school 2167
district, and the first year the tax will be levied, and an 2168
explanation that the tax will not be levied unless an identical 2169
tax is approved by the electors of each of the other municipal 2170
corporations in the group. The ballot shall be in the following 2171
form: 2172

"Shall the ordinance providing for a ... per cent levy on 2173
income for (brief description of the municipal corporation and 2174
school district purposes of the levy, including a statement of 2175
the percentage of income tax revenue that will be paid to the 2176
school district) be passed? The income tax, if approved, will 2177
not be levied on the incomes of individuals who do not reside in 2178
(the name of the municipal corporation). In order for the income 2179
tax to be levied, the voters of (the other municipal 2180
corporations in the group), which are also in the (name of the 2181
school district) school district, must approve an identical 2182
income tax and agree to pay the same percentage of the tax 2183
revenue to the school district. 2184

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For the income tax

| Against the income tax

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

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Sec. 731.01. (A) Except as provided in divisions (B) and
(D) of this section, the legislative power of each city shall be
vested in, and exercised by, a legislative authority, composed
of not fewer than seven members, four of whom shall be elected
by wards and three of whom shall be elected by electors of the
city at large. For the first twenty thousand inhabitants in any
city, in addition to the original five thousand, there shall be
two additional members of such legislative authority, elected by
wards, and for every fifteen thousand inhabitants thereafter
there shall be one additional member similarly elected. The
total number of members of such legislative authority shall not
exceed seventeen.

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(B) (1) The legislative power of a city may be vested in,
and exercised by, a legislative authority composed of not fewer
than five nor more than seventeen members, to be determined in
the manner provided in this division, and in lieu of the number
required in division (A) of this section. Under the alternative
plan for the composition of the legislative authority, the
number of members shall be fixed in a resolution which may be
submitted to the electors for their approval or rejection by a—

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one of the following methods: 2217

(a) By a two-thirds vote of the members of the legislative 2218
authority, or by the people through an initiative petition in 2219
accordance with section 731.28 of the Revised Code. Such a 2220
resolution passed by the legislative authority which shall not 2221
be subject to veto by the mayor, need not be published, and 2222
shall be immediately effective for purposes of placing such 2223
issue on the ballot. The resolution legislative authority shall 2224
certify the resolution to the board of elections of the county 2225
in which the city is located or, if the city has territory in 2226
more than one county, to the board of elections of the county 2227
that contains the most populous portion of the city. If the city 2228
has territory in more than one county, the legislative authority 2229
also shall submit a notice of the resolution, on a form 2230
prescribed by the secretary of state, to the board of elections 2231
of every other county in which the city has territory. The 2232
ballot question shall be submitted to the electors at the next 2233
general or primary election, or at the next special election 2234
held on the day of a primary election, occurring not less than 2235
seventy-five days after its passage by the legislative 2236
authority, or the certification of adopts the text of a 2237
resolution proposed by initiative petition to the board of 2238
elections. The 2239

(b) By the people through an initiative petition, in 2240
accordance with section 731.28 of the Revised Code. The ballot 2241
question shall be submitted to the electors at the next general 2242
election, or at the next special election held on the day of a 2243
primary election, occurring not less than seventy-five days 2244
after the auditor or clerk transmits the resolution to the 2245
appropriate board of elections under that section. 2246

(2) A resolution described in division (B) (1) (a) or (b) of this section shall specify the total number of members, the number to be elected from the city at large, and the number to be elected from wards. Members may all be elected from the city at large or all elected from wards, or some may be elected from the city at large and the remainder elected from wards, as determined by the resolution. A resolution that changes the total number of members shall specify the method by which the change in number is to take effect, but no reduction in the number of members shall terminate the term of an incumbent. When the number of members elected from wards is changed, new ward boundaries shall be determined as provided in section 731.06 of the Revised Code.

(C) The number of members of the legislative authority determined under an alternative plan for the composition of the legislative authority under division (B) of this section may be changed or abandoned by a resolution submitted to the electors in the same manner as provided in division (B) of this section for a resolution to institute such an alternative plan. When the alternative plan for determining the number of members of the legislative authority under division (B) of this section is abandoned, the number of members of the legislative authority shall be determined by division (A) of this section.

(D) When a city has just been incorporated from township territory pursuant to Chapter 707. of the Revised Code, the legislative authority of the city initially shall be vested in and exercised by a legislative authority composed of not fewer than seven members elected by electors of the city at large. In all subsequent elections for the city legislative authority, the members shall be elected as provided in division (A) of this section.

Sec. 733.261. (A) The legislative authority of a village 2278
may, by ordinance or resolution passed by at least a majority 2279
vote, combine the duties of the clerk and the treasurer into one 2280
office, to be known as the clerk-treasurer. The combination 2281
shall be effective on the first day of January following the 2282
next regular municipal election at which the village clerk is to 2283
be elected, provided that a clerk-treasurer shall be elected at 2284
such election pursuant to this section and shall be elected for 2285
a term of four years, commencing on the first day of April 2286
following election. Between the first day of January and the 2287
first day of April following such an election, the clerk shall 2288
perform the duties of clerk-treasurer. ~~The~~ Not later than the 2289
one hundred twentieth day before the day of the next municipal 2290
primary election at which candidates for village clerk are to be 2291
nominated, the legislative authority of the village shall file 2292
certification of such action with the board of elections not 2293
less than one hundred twenty days before the day of the next 2294
municipal primary election at which the village clerk is to be 2295
elected; provided that in of the county in which the village is 2296
located or, if the village has territory in more than one 2297
county, with the board of elections of the county that contains 2298
the most populous portion of the village. If the village has 2299
territory in more than one county, then not later than that day, 2300
the legislative authority also shall submit a notice of the 2301
certification, on a form prescribed by the secretary of state, 2302
to the board of elections of every other county in which the 2303
village has territory. In villages under two thousand population 2304
in which no petition for a primary election was filed pursuant 2305
to section 3513.01 of the Revised Code, or in villages in which 2306
no primary is held pursuant to section 3513.02 of the Revised 2307
Code, ~~such~~ the legislative authority shall certify that action 2308
shall be certified to the board of elections and submit any 2309

additional required notices not less than one hundred twenty 2310
days before the next general election at which the village clerk 2311
is to be elected. 2312

At such succeeding regular municipal election and 2313
thereafter, the clerk-treasurer shall be elected for a term of 2314
four years, commencing on the first day of April following the 2315
clerk-treasurer's election. The clerk-treasurer shall be an 2316
elector of the corporation. 2317

(B) In addition to the circumstances described in division 2318
(A) of this section, when a vacancy exists in the office of 2319
village treasurer or village clerk the legislative authority of 2320
a village may, by ordinance or resolution passed by at least a 2321
majority vote, combine the duties of the clerk and the treasurer 2322
into one office, to be known as the clerk-treasurer. The 2323
combination shall be effective on the effective date of the 2324
ordinance or resolution combining the duties of the offices of 2325
clerk and treasurer. At the next regular municipal election at 2326
which the village clerk would have been elected and each four 2327
years thereafter, the clerk-treasurer shall be elected for a 2328
term of four years, commencing on the first day of April 2329
following the clerk-treasurer's election. The clerk-treasurer 2330
shall be an elector of the municipal corporation. 2331

(C) The clerk-treasurer shall perform the duties provided 2332
by law for the clerk and the treasurer. All laws pertaining to 2333
the clerk and to the treasurer shall be construed to apply to 2334
the clerk-treasurer, provided that the initial compensation for 2335
the office of clerk-treasurer shall be established by the 2336
legislative authority and that action shall not be subject to 2337
section 731.13 of the Revised Code relating to the time when the 2338
compensation of village elected officials shall be fixed and 2339

pertaining to changes in compensation of officials during the 2340
term of office. 2341

(D) The legislative authority of a village having a clerk- 2342
treasurer may separate the offices by ordinance or resolution 2343
passed by at least a majority vote. The action to separate the 2344
offices may be taken in either of the following circumstances: 2345

(1) When a vacancy exists in the office of clerk- 2346
treasurer, in which case the separation shall be effective upon 2347
the effective date of the ordinance or resolution; 2348

(2) When the action of the legislative authority is 2349
certified to and filed, not later than the one hundred twentieth 2350
day before the day of the next primary election at which 2351
candidates for the offices of the village clerk and treasurer 2352
are to be nominated, with the board of elections ~~not less than~~ 2353
~~one hundred twenty days before the day of the next primary~~ 2354
~~election at which the village clerk and treasurer are to be~~ 2355
~~elected; provided that in~~ of the county in which the village is 2356
located or, if the village has territory in more than one 2357
county, with the board of elections of the county that contains 2358
the most populous portion of the village. If the village has 2359
territory in more than one county, then not later than that day, 2360
the legislative authority also shall submit a notice of the 2361
certification, on a form prescribed by the secretary of state, 2362
to the board of elections of every other county in which the 2363
village has territory. In villages under two thousand population 2364
in which no petition for a primary election was filed pursuant 2365
to section 3513.01 of the Revised Code, or in villages in which 2366
no primary is held pursuant to section 3513.02 of the Revised 2367
Code, ~~such action~~ the legislative authority shall be certified 2368
to the board of elections certify that action and submit any 2369

additional required notices not less than one hundred twenty 2370
days before the next general election at which the village clerk 2371
and treasurer are to be elected. 2372

Sec. 733.262. (A) In lieu of having the elected office of 2373
village clerk and the office of village treasurer, or the 2374
combined elected office of village clerk-treasurer, a village 2375
may combine the duties of the clerk and treasurer into one 2376
appointed office, to be known as the village fiscal officer. To 2377
make this change, the village legislative authority shall pass, 2378
by a two-thirds vote, an ordinance or resolution proposing to 2379
make the change effective on the first day of January following 2380
the next regular municipal election at which the village clerk 2381
or village clerk-treasurer is to be elected. 2382

So that no election for the office of village clerk or 2383
village clerk-treasurer is held after the passage of the 2384
ordinance or resolution, not later than the one hundred 2385
twentieth day before the day of the next municipal primary 2386
election at which candidates for the office of village clerk or 2387
village clerk-treasurer are to be nominated, the village 2388
legislative authority shall file a certified copy of the 2389
ordinance or resolution with the board of elections ~~not less~~ 2390
~~than one hundred twenty days before the day of the next~~ 2391
~~succeeding municipal primary election at which candidates for~~ 2392
~~the office of village clerk or village clerk treasurer are to be~~ 2393
~~nominated, or, in~~ of the county in which the village is located 2394
or, if the village has territory in more than one county, with 2395
the board of elections of the county that contains the most 2396
populous portion of the village. If the village has territory in 2397
more than one county, then not later than that day, the 2398
legislative authority also shall submit a notice of the 2399
certification, on a form prescribed by the secretary of state, 2400

to the board of elections of every other county in which the 2401
village has territory. In villages with a population of under 2402
two thousand in which no petition for a primary election is 2403
filed under section 3513.01 of the Revised Code or in villages 2404
in which no primary is held under section 3513.02 of the Revised 2405
Code, the legislative authority shall file a certified copy of 2406
the ordinance or resolution and submit any additional required 2407
notices not less than one hundred twenty days before the next 2408
succeeding regular municipal election at which the village clerk 2409
or village clerk-treasurer is to be elected. 2410

(B) In addition to the circumstances described in division 2411
(A) of this section, when a vacancy exists in the office of 2412
village clerk or village clerk-treasurer, the village 2413
legislative authority may pass, by a two-thirds vote, an 2414
ordinance or resolution to combine the duties of the clerk and 2415
the treasurer into the appointed office of village fiscal 2416
officer. That change shall take effect on the effective date of 2417
the ordinance or resolution. 2418

(C) A village fiscal officer appointed under this section 2419
shall perform the duties provided by law for the village clerk 2420
and treasurer and any other duties consistent with the nature of 2421
the office that are provided for by municipal ordinance. 2422

(D) A village fiscal officer shall be appointed by the 2423
mayor of the village, but that appointment does not become 2424
effective until it is approved by a majority vote of the village 2425
legislative authority. The village fiscal officer need not be an 2426
elector of the village or reside in the village at the time of 2427
appointment; however, the fiscal officer shall become a resident 2428
of the village within six months after the appointment takes 2429
effect, unless an ordinance is passed approving the fiscal 2430

officer's residence outside of the village. 2431

The village fiscal officer may be removed without cause 2432
either by the mayor with the consent of a majority of the 2433
members of the village legislative authority or by a three- 2434
fourths vote of the village legislative authority with or 2435
without the consent of the mayor. 2436

(E) The legislative authority of a village that has a 2437
village fiscal officer may abolish that appointed office and 2438
return to an elected office of village clerk-treasurer by 2439
passing an ordinance or resolution by a two-thirds vote. 2440

If a vacancy exists in the office of village fiscal 2441
officer when this ordinance or resolution is passed, the 2442
abolition shall take effect on the effective date of the 2443
ordinance or resolution, and the mayor shall appoint a village 2444
clerk-treasurer to serve until the first day of April following 2445
the next regular municipal election at which a clerk-treasurer 2446
can be elected. So an election can be held, not later than the 2447
one hundred twentieth day before the day of the next municipal 2448
primary election, the village legislative authority shall file a 2449
certified copy of the ordinance or resolution with the board of 2450
elections ~~not less than one hundred twenty days before the day~~ 2451
~~of the next succeeding municipal primary election~~ of the county 2452
in which the village is located or, if the village has territory 2453
in more than one county, with the board of elections of the 2454
county that contains the most populous portion of the village. 2455
If the village has territory in more than one county, then not 2456
later than that day, the legislative authority also shall submit 2457
a notice of the ordinance or resolution, on a form prescribed by 2458
the secretary of state, to the board of elections of every other 2459
county in which the village has territory. 2460

If a vacancy does not exist in the office of village
fiscal officer when the abolishing ordinance or resolution is
passed, not later than the one hundred twentieth day before the
day of the next municipal primary election, the village
legislative authority shall certify a copy of the ordinance or
resolution to the board of elections ~~not less than one hundred~~
~~twenty days before the day of the next succeeding municipal~~
~~primary election~~ of the county in which the village is located
or, if the village has territory in more than one county, with
the board of elections of the county that contains the most
populous portion of the village. If the village has territory in
more than one county, then not later than that day, the
legislative authority also shall submit a notice of the
ordinance or resolution, on a form prescribed by the secretary
of state, to the board of elections of every other county in
which the village has territory.

The person elected at the next regular municipal election
as village clerk-treasurer under the circumstances described in
this division shall serve a four-year term commencing on the
first day of April following that election.

Sec. 3311.21. (A) In addition to the resolutions
authorized by sections 5705.194, 5705.199, 5705.21, 5705.212,
and 5705.213 of the Revised Code, the board of education of a
joint vocational or cooperative education school district by a
vote of two-thirds of its full membership may at any time adopt
a resolution declaring the necessity to levy a tax in excess of
the ten-mill limitation for a period not to exceed ten years to
provide funds for any one or more of the following purposes,
which may be stated in the following manner in such resolution,
the ballot, and the notice of election: purchasing a site or
enlargement thereof and for the erection and equipment of

buildings; for the purpose of enlarging, improving, or 2492
rebuilding thereof; for the purpose of providing for the current 2493
expenses of the joint vocational or cooperative school district; 2494
or for a continuing period for the purpose of providing for the 2495
current expenses of the joint vocational or cooperative 2496
education school district. The resolution shall specify the 2497
amount of the proposed rate and, if a renewal, whether the levy 2498
is to renew all, or a portion of, the existing levy, and shall 2499
specify the first year in which the levy will be imposed. If the 2500
levy provides for but is not limited to current expenses, the 2501
resolution shall apportion the annual rate of the levy between 2502
current expenses and the other purpose or purposes. Such 2503
apportionment may but need not be the same for each year of the 2504
levy, but the respective portions of the rate actually levied 2505
each year for current expenses and the other purpose or purposes 2506
shall be limited by such apportionment. The portion of any such 2507
rate actually levied for current expenses of a joint vocational 2508
or cooperative education school district shall be used in 2509
applying division (A) of section 3317.01 of the Revised Code. 2510
The portion of any such rate not apportioned to the current 2511
expenses of a joint vocational or cooperative education school 2512
district shall be used in applying division (B) of this section. 2513
On the adoption of such resolution, the joint vocational or 2514
cooperative education school district board of education shall 2515
certify the resolution to the board of elections of the county 2516
containing the most populous portion of the district, ~~which and~~ 2517
also shall submit a notice of the resolution, on a form 2518
prescribed by the secretary of state, to the board of elections 2519
of any other county in which the district has territory. The 2520
~~board shall receive resolutions for filing and send them to of~~ 2521
elections with which the resolution is filed shall notify the 2522
secretary of state and the boards of elections of each county in 2523

which territory of the district is located, using the local 2524
elections database established under section 3501.054 of the 2525
Revised Code. The board of elections of the county containing 2526
the most populous portion of the district shall furnish all 2527
ballots for the election as provided in section 3505.071 of the 2528
Revised Code, and prepare the election notice; and the board of 2529
elections of each county in which the territory of such district 2530
is located shall make the other necessary arrangements for the 2531
submission of the question to the electors of the joint 2532
vocational or cooperative education school district at the next 2533
primary or general election occurring not less than ninety days 2534
after the resolution was received from the joint vocational or 2535
cooperative education school district board of education, or at 2536
a special election to be held at a time designated by the 2537
district board of education consistent with the requirements of 2538
section 3501.01 of the Revised Code, which date shall not be 2539
earlier than ninety days after the adoption and certification of 2540
the resolution. 2541

The board of elections of the county or counties in which 2542
territory of the joint vocational or cooperative education 2543
school district is located shall cause to be published in a 2544
newspaper of general circulation in that district an 2545
advertisement of the proposed tax levy question, together with a 2546
statement of the amount of the proposed levy once a week for two 2547
consecutive weeks or as provided in section 7.16 of the Revised 2548
Code, prior to the election at which the question is to appear 2549
on the ballot. If the board of elections operates and maintains 2550
a web site, the board also shall post the advertisement on its 2551
web site for thirty days prior to that election. 2552

If a majority of the electors voting on the question of 2553
levying such tax vote in favor of the levy, the joint vocational 2554

or cooperative education school district board of education 2555
shall annually make the levy within the district at the rate 2556
specified in the resolution and ballot or at any lesser rate, 2557
and the county auditor of each affected county shall annually 2558
place the levy on the tax list and duplicate of each school 2559
district in the county having territory in the joint vocational 2560
or cooperative education school district. The taxes realized 2561
from the levy shall be collected at the same time and in the 2562
same manner as other taxes on the duplicate, and the taxes, when 2563
collected, shall be paid to the treasurer of the joint 2564
vocational or cooperative education school district and 2565
deposited to a special fund, which shall be established by the 2566
joint vocational or cooperative education school district board 2567
of education for all revenue derived from any tax levied 2568
pursuant to this section and for the proceeds of anticipation 2569
notes which shall be deposited in such fund. After the approval 2570
of the levy, the joint vocational or cooperative education 2571
school district board of education may anticipate a fraction of 2572
the proceeds of the levy and from time to time, during the life 2573
of the levy, but in any year prior to the time when the tax 2574
collection from the levy so anticipated can be made for that 2575
year, issue anticipation notes in an amount not exceeding fifty 2576
per cent of the estimated proceeds of the levy to be collected 2577
in each year up to a period of five years after the date of the 2578
issuance of the notes, less an amount equal to the proceeds of 2579
the levy obligated for each year by the issuance of anticipation 2580
notes, provided that the total amount maturing in any one year 2581
shall not exceed fifty per cent of the anticipated proceeds of 2582
the levy for that year. Each issue of notes shall be sold as 2583
provided in Chapter 133. of the Revised Code, and shall, except 2584
for such limitation that the total amount of such notes maturing 2585
in any one year shall not exceed fifty per cent of the 2586

anticipated proceeds of the levy for that year, mature serially 2587
in substantially equal installments, during each year over a 2588
period not to exceed five years after their issuance. 2589

(B) Prior to the application of section 319.301 of the 2590
Revised Code, the rate of a levy that is limited to, or to the 2591
extent that it is apportioned to, purposes other than current 2592
expenses shall be reduced in the same proportion in which the 2593
district's total valuation increases during the life of the levy 2594
because of additions to such valuation that have resulted from 2595
improvements added to the tax list and duplicate. 2596

(C) The form of ballot cast at an election under division 2597
(A) of this section shall be as prescribed by section 5705.25 of 2598
the Revised Code. 2599

Sec. 3318.01. As used in sections 3318.01 to 3318.20 of 2600
the Revised Code: 2601

(A) "Ohio school facilities commission" means the 2602
commission created pursuant to section 3318.30 of the Revised 2603
Code. 2604

(B) "Classroom facilities" means rooms in which pupils 2605
regularly assemble in public school buildings to receive 2606
instruction and education and such facilities and building 2607
improvements for the operation and use of such rooms as may be 2608
needed in order to provide a complete educational program, and 2609
may include space within which a child care facility or a 2610
community resource center is housed. "Classroom facilities" 2611
includes any space necessary for the operation of a vocational 2612
education program for secondary students in any school district 2613
that operates such a program. 2614

(C) "Project" means a project to construct or acquire 2615

classroom facilities, or to reconstruct or make additions to 2616
existing classroom facilities, to be used for housing the 2617
applicable school district and its functions. 2618

(D) "School district" means a local, exempted village, or 2619
city school district as such districts are defined in Chapter 2620
3311. of the Revised Code, acting as an agency of state 2621
government, performing essential governmental functions of state 2622
government pursuant to sections 3318.01 to 3318.20 of the 2623
Revised Code. 2624

For purposes of assistance provided under sections 3318.40 2625
to 3318.45 of the Revised Code, the term "school district" as 2626
used in this section and in divisions (A), (C), and (D) of 2627
section 3318.03 and in sections 3318.031, 3318.042, 3318.07, 2628
3318.08, 3318.083, 3318.084, 3318.085, 3318.086, 3318.10, 2629
3318.11, 3318.12, 3318.13, 3318.14, 3318.15, 3318.16, 3318.19, 2630
and 3318.20 of the Revised Code means a joint vocational school 2631
district established pursuant to section 3311.18 of the Revised 2632
Code. 2633

(E) "School district board" means the board of education 2634
of a school district. 2635

(F) "Net bonded indebtedness" means the difference between 2636
the sum of the par value of all outstanding and unpaid bonds and 2637
notes which a school district board is obligated to pay and any 2638
amounts the school district is obligated to pay under lease- 2639
purchase agreements entered into under section 3313.375 of the 2640
Revised Code, and the amount held in the sinking fund and other 2641
indebtedness retirement funds for their redemption. Notes issued 2642
for school buses in accordance with section 3327.08 of the 2643
Revised Code, notes issued in anticipation of the collection of 2644
current revenues, and bonds issued to pay final judgments shall 2645

not be considered in calculating the net bonded indebtedness. 2646

"Net bonded indebtedness" does not include indebtedness 2647
arising from the acquisition of land to provide a site for 2648
classroom facilities constructed, acquired, or added to pursuant 2649
to sections 3318.01 to 3318.20 of the Revised Code or the par 2650
value of bonds that have been authorized by the electors and the 2651
proceeds of which will be used by the district to provide any 2652
part of its portion of the basic project cost. 2653

(G) "~~Board~~ Appropriate board of elections" means the board 2654
of elections of the county in which the school district is 2655
located. If the school district has territory in more than one 2656
county, "appropriate board of elections" means the board of 2657
elections of the county containing the most populous portion of 2658
the school district. 2659

(H) "County auditor" means the auditor of the county in 2660
which the greatest value of taxable property of such school 2661
district is located. 2662

(I) "Tax duplicates" means the general tax lists and 2663
duplicates prescribed by sections 319.28 and 319.29 of the 2664
Revised Code. 2665

(J) "Required level of indebtedness" means: 2666

(1) In the case of school districts in the first 2667
percentile, five per cent of the district's valuation for the 2668
year preceding the year in which the controlling board approved 2669
the project under section 3318.04 of the Revised Code. 2670

(2) In the case of school districts ranked in a subsequent 2671
percentile, five per cent of the district's valuation for the 2672
year preceding the year in which the controlling board approved 2673
the project under section 3318.04 of the Revised Code, plus [two 2674

one-hundredths of one per cent multiplied by (the percentile in 2675
which the district ranks for the fiscal year preceding the 2676
fiscal year in which the controlling board approved the 2677
district's project minus one)]. 2678

(K) "Required percentage of the basic project costs" means 2679
one per cent of the basic project costs times the percentile in 2680
which the school district ranks for the fiscal year preceding 2681
the fiscal year in which the controlling board approved the 2682
district's project. 2683

(L) "Basic project cost" means a cost amount determined in 2684
accordance with rules adopted under section 111.15 of the 2685
Revised Code by the Ohio school facilities commission. The basic 2686
project cost calculation shall take into consideration the 2687
square footage and cost per square foot necessary for the grade 2688
levels to be housed in the classroom facilities, the variation 2689
across the state in construction and related costs, the cost of 2690
the installation of site utilities and site preparation, the 2691
cost of demolition of all or part of any existing classroom 2692
facilities that are abandoned under the project, the cost of 2693
insuring the project until it is completed, any contingency 2694
reserve amount prescribed by the commission under section 2695
3318.086 of the Revised Code, and the professional planning, 2696
administration, and design fees that a school district may have 2697
to pay to undertake a classroom facilities project. 2698

For a joint vocational school district that receives 2699
assistance under sections 3318.40 to 3318.45 of the Revised 2700
Code, the basic project cost calculation for a project under 2701
those sections shall also take into account the types of 2702
laboratory spaces and program square footages needed for the 2703
vocational education programs for high school students offered 2704

by the school district. 2705

For a district that opts to divide its entire classroom 2706
facilities needs into segments, as authorized by section 2707
3318.034 of the Revised Code, "basic project cost" means the 2708
cost determined in accordance with this division of a segment. 2709

(M) (1) Except for a joint vocational school district that 2710
receives assistance under sections 3318.40 to 3318.45 of the 2711
Revised Code, a "school district's portion of the basic project 2712
cost" means the amount determined under section 3318.032 of the 2713
Revised Code. 2714

(2) For a joint vocational school district that receives 2715
assistance under sections 3318.40 to 3318.45 of the Revised 2716
Code, a "school district's portion of the basic project cost" 2717
means the amount determined under division (C) of section 2718
3318.42 of the Revised Code. 2719

(N) "Child care facility" means space within a classroom 2720
facility in which the needs of infants, toddlers, preschool 2721
children, and school children are provided for by persons other 2722
than the parent or guardian of such children for any part of the 2723
day, including persons not employed by the school district 2724
operating such classroom facility. 2725

(O) "Community resource center" means space within a 2726
classroom facility in which comprehensive services that support 2727
the needs of families and children are provided by community- 2728
based social service providers. 2729

(P) "Valuation" means the total value of all property in 2730
the school district as listed and assessed for taxation on the 2731
tax duplicates. 2732

(Q) "Percentile" means the percentile in which the school 2733

district is ranked pursuant to section 3318.011 of the Revised Code. 2734
2735

(R) "Installation of site utilities" means the 2736
installation of a site domestic water system, site fire 2737
protection system, site gas distribution system, site sanitary 2738
system, site storm drainage system, and site telephone and data 2739
system. 2740

(S) "Site preparation" means the earthwork necessary for 2741
preparation of the building foundation system, the paved 2742
pedestrian and vehicular circulation system, playgrounds on the 2743
project site, and lawn and planting on the project site. 2744

Sec. 3318.06. (A) After receipt of the conditional 2745
approval of the Ohio school facilities commission, the school 2746
district board by a majority of all of its members shall, if it 2747
desires to proceed with the project, declare all of the 2748
following by resolution: 2749

(1) That by issuing bonds in an amount equal to the school 2750
district's portion of the basic project cost the district is 2751
unable to provide adequate classroom facilities without 2752
assistance from the state; 2753

(2) Unless the school district board has resolved to 2754
transfer money in accordance with section 3318.051 of the 2755
Revised Code or to apply the proceeds of a property tax or the 2756
proceeds of an income tax, or a combination of proceeds from 2757
such taxes, as authorized under section 3318.052 of the Revised 2758
Code, that to qualify for such state assistance it is necessary 2759
to do either of the following: 2760

(a) Levy a tax outside the ten-mill limitation the 2761
proceeds of which shall be used to pay the cost of maintaining 2762

the classroom facilities included in the project; 2763

(b) Earmark for maintenance of classroom facilities from 2764
the proceeds of an existing permanent improvement tax levied 2765
under section 5705.21 of the Revised Code, if such tax can be 2766
used for maintenance, an amount equivalent to the amount of the 2767
additional tax otherwise required under this section and 2768
sections 3318.05 and 3318.08 of the Revised Code. 2769

(3) That the question of any tax levy specified in a 2770
resolution described in division (A)(2)(a) of this section, if 2771
required, shall be submitted to the electors of the school 2772
district at the next general or primary election, if there be a 2773
general or primary election not less than ninety and not more 2774
than one hundred ten days after the day of the adoption of such 2775
resolution or, if not, at a special election to be held at a 2776
time specified in the resolution which shall be not less than 2777
ninety days after the day of the adoption of the resolution and 2778
which shall be in accordance with the requirements of section 2779
3501.01 of the Revised Code. 2780

Such resolution shall also state that the question of 2781
issuing bonds of the board shall be combined in a single 2782
proposal with the question of such tax levy. More than one 2783
election under this section may be held in any one calendar 2784
year. Such resolution shall specify both of the following: 2785

(a) That the rate which it is necessary to levy shall be 2786
at the rate of not less than one-half mill for each one dollar 2787
of valuation, and that such tax shall be levied for a period of 2788
twenty-three years; 2789

(b) That the proceeds of the tax shall be used to pay the 2790
cost of maintaining the classroom facilities included in the 2791

project. 2792

(B) A copy of a resolution adopted under division (A) of 2793
this section shall after its passage and not less than ninety 2794
days prior to the date set therein for the election be certified 2795
to the ~~county~~appropriate board of elections. If the school 2796
district has territory in more than one county, then not later 2797
than the ninetieth day before the day of the election, the 2798
school district board also shall submit a notice of the 2799
resolution, on a form prescribed by the secretary of state, to 2800
the board of elections of every other county in which the school 2801
district has territory. 2802

The resolution of the school district board, in addition 2803
to meeting other applicable requirements of section 133.18 of 2804
the Revised Code, shall state that the amount of bonds to be 2805
issued will be an amount equal to the school district's portion 2806
of the basic project cost, and state the maximum maturity of the 2807
bonds which may be any number of years not exceeding the term 2808
calculated under section 133.20 of the Revised Code as 2809
determined by the board. In estimating the amount of bonds to be 2810
issued, the board shall take into consideration the amount of 2811
moneys then in the bond retirement fund and the amount of moneys 2812
to be collected for and disbursed from the bond retirement fund 2813
during the remainder of the year in which the resolution of 2814
necessity is adopted. 2815

If the bonds are to be issued in more than one series, the 2816
resolution may state, in addition to the information required to 2817
be stated under division (B) (3) of section 133.18 of the Revised 2818
Code, the number of series, which shall not exceed five, the 2819
principal amount of each series, and the approximate date each 2820
series will be issued, and may provide that no series, or any 2821

portion thereof, may be issued before such date. Upon such a 2822
resolution being certified to the county auditor as required by 2823
division (C) of section 133.18 of the Revised Code, the county 2824
auditor, in calculating, advising, and confirming the estimated 2825
average annual property tax levy under that division, shall also 2826
calculate, advise, and confirm by certification the estimated 2827
average property tax levy for each series of bonds to be issued. 2828

Notice of the election shall include the fact that the tax 2829
levy shall be at the rate of not less than one-half mill for 2830
each one dollar of valuation for a period of twenty-three years, 2831
and that the proceeds of the tax shall be used to pay the cost 2832
of maintaining the classroom facilities included in the project. 2833

If the bonds are to be issued in more than one series, the 2834
board of education, when filing copies of the resolution with 2835
the appropriate board of elections as required by division (D) 2836
of section 133.18 of the Revised Code, may direct the 2837
appropriate board of elections to include in the notice of 2838
election the principal amount and approximate date of each 2839
series, the maximum number of years over which the principal of 2840
each series may be paid, the estimated additional average 2841
property tax levy for each series, and the first calendar year 2842
in which the tax is expected to be due for each series, in 2843
addition to the information required to be stated in the notice 2844
under divisions (E) (3) (a) to (e) of section 133.18 of the 2845
Revised Code. 2846

(C) (1) Except as otherwise provided in division (C) (2) of 2847
this section, the form of the ballot to be used at such election 2848
shall be: 2849

"A majority affirmative vote is necessary for passage. 2850

Shall bonds be issued by the (here insert 2851
name of school district) school district to pay the local share 2852
of school construction under the State of Ohio Classroom 2853
Facilities Assistance Program in the principal amount 2854
of (here insert principal amount of the bond 2855
issue), to be repaid annually over a maximum period 2856
of (here insert the maximum number of years over 2857
which the principal of the bonds may be paid) years, and an 2858
annual levy of property taxes be made outside the ten-mill 2859
limitation, estimated by the county auditor to average over the 2860
repayment period of the bond issue (here insert the 2861
number of mills estimated) mills for each one dollar of tax 2862
valuation, which amounts to (rate expressed in 2863
cents or dollars and cents, such as "thirty-six cents" or 2864
"\$0.36") for each one hundred dollars of tax valuation to pay 2865
the annual debt charges on the bonds and to pay debt charges on 2866
any notes issued in anticipation of the bonds?" 2867

and, unless the additional levy 2868
of taxes is not required pursuant 2869
to division (C) of section 2870
3318.05 of the Revised Code, 2871

"Shall an additional levy of taxes be made for a period of 2872
twenty-three years to benefit the (here insert name 2873
of school district) school district, the proceeds of which shall 2874
be used to pay the cost of maintaining the classroom facilities 2875
included in the project at the rate of (here insert 2876
the number of mills, which shall not be less than one-half mill) 2877
mills for each one dollar of valuation? 2878

2879

FOR THE BOND ISSUE AND TAX LEVY	2880
AGAINST THE BOND ISSUE AND TAX LEVY	2881

" 2882

(2) If authority is sought to issue bonds in more than one 2883
series and the board of education so elects, the form of the 2884
ballot shall be as prescribed in section 3318.062 of the Revised 2885
Code. If the board of education elects the form of the ballot 2886
prescribed in that section, it shall so state in the resolution 2887
adopted under this section. 2888

(D) If it is necessary for the school district to acquire 2889
a site for the classroom facilities to be acquired pursuant to 2890
sections 3318.01 to 3318.20 of the Revised Code, the district 2891
board may propose either to issue bonds of the board or to levy 2892
a tax to pay for the acquisition of such site, and may combine 2893
the question of doing so with the questions specified in 2894
division (B) of this section. Bonds issued under this division 2895
for the purpose of acquiring a site are a general obligation of 2896
the school district and are Chapter 133. securities. 2897

The form of that portion of the ballot to include the 2898
question of either issuing bonds or levying a tax for site 2899
acquisition purposes shall be one of the following: 2900

(1) "Shall bonds be issued by the (here 2901
insert name of the school district) school district to pay costs 2902
of acquiring a site for classroom facilities under the State of 2903
Ohio Classroom Facilities Assistance Program in the principal 2904
amount of (here insert principal amount of the bond 2905
issue), to be repaid annually over a maximum period 2906
of (here insert maximum number of years over which 2907
the principal of the bonds may be paid) years, and an annual 2908

levy of property taxes be made outside the ten-mill limitation, 2909
estimated by the county auditor to average over the repayment 2910
period of the bond issue (here insert number of 2911
mills) mills for each one dollar of tax valuation, which amount 2912
to (here insert rate expressed in cents or dollars 2913
and cents, such as "thirty-six cents" or "\$0.36") for each one 2914
hundred dollars of valuation to pay the annual debt charges on 2915
the bonds and to pay debt charges on any notes issued in 2916
anticipation of the bonds?" 2917

(2) "Shall an additional levy of taxes outside the ten- 2918
mill limitation be made for the benefit of the (here 2919
insert name of the school district) school district for the 2920
purpose of acquiring a site for classroom facilities in the sum 2921
of (here insert annual amount the levy is to produce) 2922
estimated by the county auditor to average (here insert 2923
number of mills) mills for each one hundred dollars of 2924
valuation, for a period of (here insert number of 2925
years the millage is to be imposed) years?" 2926

Where it is necessary to combine the question of issuing 2927
bonds of the school district and levying a tax as described in 2928
division (B) of this section with the question of issuing bonds 2929
of the school district for acquisition of a site, the question 2930
specified in that division to be voted on shall be "For the Bond 2931
Issues and the Tax Levy" and "Against the Bond Issues and the 2932
Tax Levy." 2933

Where it is necessary to combine the question of issuing 2934
bonds of the school district and levying a tax as described in 2935
division (B) of this section with the question of levying a tax 2936
for the acquisition of a site, the question specified in that 2937
division to be voted on shall be "For the Bond Issue and the Tax 2938

Levies" and "Against the Bond Issue and the Tax Levies." 2939

Where the school district board chooses to combine the 2940
question in division (B) of this section with any of the 2941
additional questions described in divisions (A) to (D) of 2942
section 3318.056 of the Revised Code, the question specified in 2943
division (B) of this section to be voted on shall be "For the 2944
Bond Issues and the Tax Levies" and "Against the Bond Issues and 2945
the Tax Levies." 2946

If a majority of those voting upon a proposition hereunder 2947
which includes the question of issuing bonds vote in favor 2948
thereof, and if the agreement provided for by section 3318.08 of 2949
the Revised Code has been entered into, the school district 2950
board may proceed under Chapter 133. of the Revised Code, with 2951
the issuance of bonds or bond anticipation notes in accordance 2952
with the terms of the agreement. 2953

Sec. 3318.061. This section applies only to school 2954
districts eligible to receive additional assistance under 2955
division (B) (2) of section 3318.04 of the Revised Code. 2956

The board of education of a school district in which a tax 2957
described by division (B) of section 3318.05 and levied under 2958
section 3318.06 of the Revised Code is in effect, may adopt a 2959
resolution by vote of a majority of its members to extend the 2960
term of that tax beyond the expiration of that tax as originally 2961
approved under that section. The school district board may 2962
include in the resolution a proposal to extend the term of that 2963
tax at the rate of not less than one-half mill for each dollar 2964
of valuation for a period of twenty-three years from the year in 2965
which the school district board and the Ohio school facilities 2966
commission enter into an agreement under division (B) (2) of 2967
section 3318.04 of the Revised Code or in the following year, as 2968

specified in the resolution. Such a resolution may be adopted at 2969
any time before such an agreement is entered into and before the 2970
tax levied pursuant to section 3318.06 of the Revised Code 2971
expires. If the resolution is combined with a resolution to 2972
issue bonds to pay the school district's portion of the basic 2973
project cost, it shall conform with the requirements of 2974
divisions (A) (1), (2), and (3) of section 3318.06 of the Revised 2975
Code, except that the resolution also shall state that the tax 2976
levy proposed in the resolution is an extension of an existing 2977
tax levied under that section. A resolution proposing an 2978
extension adopted under this section does not take effect until 2979
it is approved by a majority of electors voting in favor of the 2980
resolution at a general, primary, or special election as 2981
provided in this section. 2982

A tax levy extended under this section is subject to the 2983
same terms and limitations to which the original tax levied 2984
under section 3318.06 of the Revised Code is subject under that 2985
section, except the term of the extension shall be as specified 2986
in this section. 2987

The school district board shall certify a copy of the 2988
resolution adopted under this section to the ~~proper county~~ 2989
appropriate board of elections not later than ninety days before 2990
the date set in the resolution as the date of the election at 2991
which the question will be submitted to electors. If the school 2992
district has territory in more than one county, then not later 2993
than ninety days before the day of the election, the school 2994
district board also shall submit a notice of the resolution, on 2995
a form prescribed by the secretary of state, to the board of 2996
elections of every other county in which the school district has 2997
territory. The notice of the election shall conform with the 2998
requirements of division (A) (3) of section 3318.06 of the 2999

Revised Code, except that the notice also shall state that the 3000
maintenance tax levy is an extension of an existing tax levy. 3001

The form of the ballot shall be as follows: 3002

"Shall the existing tax levied to pay the cost of 3003
maintaining classroom facilities constructed with the proceeds 3004
of the previously issued bonds at the rate of (here 3005
insert the number of mills, which shall not be less than one- 3006
half mill) mills per dollar of tax valuation, be extended 3007
until (here insert the year that is twenty-three years 3008
after the year in which the district and commission will enter 3009
into an agreement under division (B)(2) of section 3318.04 of 3010
the Revised Code or the following year)? 3011

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

" 3012
3013
3014
3015

Section 3318.07 of the Revised Code applies to ballot 3016
questions under this section. 3017

Sec. 3318.063. If the board of education of a city, 3018
exempted village, or local school district that has entered into 3019
an agreement under section 3318.051 of the Revised Code to make 3020
transfers of money in lieu of levying the tax for maintenance of 3021
the classroom facilities included in the district's project 3022
determines that it no longer can continue making the transfers 3023
so agreed to and desires to rescind that agreement, the board 3024
shall adopt the resolution to submit the question of the tax 3025
levy prescribed in this section. 3026

The resolution shall declare that the question of a tax 3027

levy specified in division (F) of section 3318.051 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 seventy-five and not more than ninety-five 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 seventy-five 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, and that such tax shall be levied for the number of years required by division (F) of section 3318.051 of the Revised Code;

(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 seventy-five days prior to the date set therein for the election be certified to the ~~county~~ appropriate board of elections. If the school district has territory in more than one county, then not later than the seventy-fifth day before the day of the election, the board of education also shall submit a notice of the resolution, on a form prescribed by the secretary of state, to the board of elections of every other county in which the school district has territory.

Notice of the election shall include the fact that the tax levy shall be at the rate of not less than one-half mill for

each one dollar of valuation for the number of years required by 3058
division (F) of section 3318.051 of the Revised Code, and that 3059
the proceeds of the tax shall be used to pay the cost of 3060
maintaining the classroom facilities included in the project. 3061

The form of the ballot to be used at such election shall 3062
be: 3063

"Shall a levy of taxes be made for a period 3064
of (here insert the number of years, which shall 3065
not be less than the number required by division (F) of section 3066
3318.051 of the Revised Code) years to benefit the 3067
(here insert name of school district) school district, the 3068
proceeds of which shall be used to pay the cost of maintaining 3069
the classroom facilities included in the project at the rate 3070
of (here insert the number of mills, which shall not 3071
be less than one-half mill) mills for each one dollar of 3072
valuation? 3073

FOR THE TAX LEVY
AGAINST THE TAX LEVY

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3075
3076
Sec. 3318.07. The appropriate board of elections shall 3077
certify the result of the election to the tax commissioner, to 3078
the auditor of the county or counties in which the school 3079
district is located, to the treasurer of the school district 3080
board, and to the Ohio school facilities commission. The 3081
necessary tax levy for debt service on the bonds shall be 3082
included in the annual tax budget that is certified to the 3083
county budget commission or, if adoption of the tax budget is 3084
waived under section 5705.281 of the Revised Code, included 3085
among the tax rates required to be provided to the budget 3086
commission under that section. 3087

Sec. 3318.361. A school district board opting to qualify 3088
for state assistance pursuant to section 3318.36 of the Revised 3089
Code through levying the tax specified in division (D) (2) (a) or 3090
(D) (4) of that section shall declare by resolution that the 3091
question of a tax levy specified in division (D) (2) (a) or (4), 3092
as applicable, of section 3318.36 of the Revised Code shall be 3093
submitted to the electors of the school district at the next 3094
general or primary election, if there be a general or primary 3095
election not less than ninety and not more than one hundred ten 3096
days after the day of the adoption of such resolution or, if 3097
not, at a special election to be held at a time specified in the 3098
resolution which shall be not less than ninety days after the 3099
day of the adoption of the resolution and which shall be in 3100
accordance with the requirements of section 3501.01 of the 3101
Revised Code. Such resolution shall specify both of the 3102
following: 3103

(A) That the rate which it is necessary to levy shall be 3104
at the rate of not less than one-half mill for each one dollar 3105
of valuation, and that such tax shall be levied for a period of 3106
twenty-three years; 3107

(B) That the proceeds of the tax shall be used to pay the 3108
cost of maintaining the classroom facilities included in the 3109
project. 3110

A copy of such resolution shall after its passage and not 3111
less than ninety days prior to the date set therein for the 3112
election be certified to the ~~county~~appropriate board of 3113
elections. If the school district has territory in more than one 3114
county, then not later than the ninetieth day before the day of 3115
the election, the school district board also shall submit a 3116
notice of the resolution, on a form prescribed by the secretary 3117

of state, to the board of elections of every other county in 3118
which the school district has territory. 3119

Notice of the election shall include the fact that the tax 3120
levy shall be at the rate of not less than one-half mill for 3121
each one dollar of valuation for a period of twenty-three years, 3122
and that the proceeds of the tax shall be used to pay the cost 3123
of maintaining the classroom facilities included in the project. 3124

The form of the ballot to be used at such election shall 3125
be: 3126

"Shall a levy of taxes be made for a period of twenty- 3127
three years to benefit the (here insert name of 3128
school district) school district, the proceeds of which shall be 3129
used to pay the cost of maintaining the classroom facilities 3130
included in the project at the rate of (here insert 3131
the number of mills, which shall not be less than one-half mill) 3132
mills for each one dollar of valuation? 3133

FOR THE TAX LEVY
AGAINST THE TAX LEVY

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3135
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Sec. 3354.02. A community college district may be created 3137
with the approval of the Ohio board of regents pursuant to 3138
standards established by the board. The standards shall take 3139
into consideration such factors as the population of the 3140
proposed district, the present and potential pupil enrollment, 3141
the present and potential higher education facilities in the 3142
district, and such other factors as pertain to the educational 3143
needs of the district. The Ohio board of regents may undertake 3144
or contract for a study to be made relative to the establishment 3145
of a community college district. 3146

The attorney general shall be the attorney for each 3147
community college district and shall provide legal advice in all 3148
matters relating to its powers and duties. 3149

A proposal to create a community college district may be 3150
presented to the Ohio board of regents in any of the following 3151
ways: 3152

(A) The board of county commissioners of any county, 3153
having a population of not less than seventy-five thousand, may, 3154
by resolution approved by two-thirds of its members, propose the 3155
creation of a community college district consisting of the whole 3156
territory of such county. 3157

(B) The boards of county commissioners of any two or more 3158
contiguous counties, which together have a combined population 3159
of not less than seventy-five thousand, may, by a resolution 3160
approved by two-thirds of the members of each such board, 3161
together and jointly propose the creation of a community college 3162
district consisting of the whole territories of such counties 3163
together. 3164

(C) Qualified electors residing in a county or in two or 3165
more contiguous counties may execute a petition proposing the 3166
creation of a community college district comprised of the 3167
territory of a county or two or more contiguous counties, 3168
respectively. Such petition shall be presented to the board of 3169
elections of the most populous county in which the proposed 3170
community college district is situated, and shall be signed by 3171
at least two per cent of the total number of resident electors 3172
who voted in the most recent election for governor in the 3173
territory of such proposed district. Such petition shall set 3174
forth the necessity for the district, a demonstration that it 3175
will be conducive to the public convenience and welfare, and a 3176

description of the territory to be included in the proposed 3177
district. 3178

Upon receiving a petition duly executed pursuant to this 3179
division, the board of elections of the most populous county 3180
shall ~~certify~~ notify the fact ~~secretary of state and the boards~~ 3181
of elections of any other counties in which the proposed 3182
district would have territory of ~~such the petition to the~~ 3183
~~election boards of the other counties, if any, to be included in~~ 3184
~~such district~~ using the local elections database established 3185
under section 3501.054 of the Revised Code. The proposal to 3186
create such district shall be placed on the ballot by the board 3187
of elections and submitted to vote in each affected county or 3188
group of contiguous counties, at the next primary or general 3189
election occurring more than seventy-five days after the filing 3190
of such petition. If there is no primary or general election 3191
occurring within ninety days after the filing of such petition, 3192
the board of elections of the most populous county shall fix the 3193
date of a special election to be held in each affected county, 3194
or group of contiguous counties, such date to be not less than 3195
seventy-five days after the filing of the petition and to be 3196
consistent with the requirements of section 3501.01 of the 3197
Revised Code. If a majority of the electors voting on the 3198
proposition in the proposed community college district vote in 3199
favor thereof, the board of elections of the most populous 3200
county in which the proposed district is situated shall certify 3201
such fact to the Ohio board of regents. 3202

(D) No county shall be included in the territory of more 3203
than one community college district. 3204

A community college district may also be created under 3205
division (D) of section 3358.02 of the Revised Code. 3206

Sec. 3355.02. (A) The legislative authority of any 3207
municipal corporation having a population of not less than fifty 3208
thousand as determined by the most recent federal decennial 3209
census may, by resolution approved by two-thirds of its members, 3210
create a university branch district, if a branch of a public 3211
university has been in operation in that municipality for at 3212
least the full two years immediately preceding that time. 3213

(B) The board of county commissioners of any county having 3214
a population of not less than fifty thousand as determined by 3215
the most recent federal decennial census may, by resolution 3216
approved by two-thirds of its members, create a university 3217
branch district if a branch of a public university has been in 3218
operation in that county for at least the full two years 3219
immediately preceding that time. 3220

(C) The boards of county commissioners of any two or more 3221
contiguous counties which together have a combined population of 3222
not less than fifty thousand, as determined by the most recent 3223
federal decennial census may, by resolution approved by two- 3224
thirds of the members of each such board, together and jointly 3225
create a university branch district, if a branch of a public 3226
university has been in operation in any one of the counties for 3227
at least the full two years immediately preceding that time. 3228

(D) A resolution creating a university branch district 3229
shall set forth the name of such district, and a description of 3230
the territory to be included in the proposed district. The 3231
creation of an authority of this nature by a municipality, 3232
county, or group of counties shall cause this authority to 3233
create university branch districts, to be unavailable to the 3234
other units of local government in the affected county or 3235
counties. 3236

(E) In any municipal corporation or county or group of two 3237
or more contiguous counties, having a total population of not 3238
less than fifty thousand as determined by the most recent 3239
federal decennial census, where no university branch district 3240
has been created either by action of the legislative authority 3241
of the municipal corporation or by action of the board or boards 3242
of county commissioners, the electors in such municipal 3243
corporation or county or counties may petition for the creation 3244
of a university branch district. Such petition shall be 3245
presented to the board of elections of the county or of the most 3246
populous county in the proposed university branch district and 3247
shall be signed by qualified voters of the territory within the 3248
proposed university branch district, not less in number than 3249
five per cent of the vote cast in the most recent gubernatorial 3250
election. A petition calling for the creation of a university 3251
branch district shall set forth the proposed name of such 3252
district, the necessity for the district, and a description of 3253
the territory to be included in the proposed district. 3254

In a petition submitted by qualified voters, pursuant to 3255
this section, which proposes the creation of a university branch 3256
district comprised of two or more counties, the number of valid 3257
signatures from each county shall be not less in number than 3258
five per cent of the vote cast in the most recent gubernatorial 3259
election. 3260

Upon receiving a petition calling for creation of a 3261
university branch district, pursuant to this section, the board 3262
of elections ~~of the county~~ of the most populous county in ~~such~~ 3263
the district shall certify the validity of the signatures and 3264
~~the fact of such petition to the election~~ use the local 3265
elections database established under section 3501.054 of the 3266
Revised Code to notify the secretary of state and the boards of 3267

~~elections of the any other counties, if any,~~ to be included in 3268
~~such the district, and shall certify to such other boards that,~~ 3269
~~pursuant to this section,~~ the proposal to create ~~such the~~ 3270
district shall be placed on the ballot at the next primary or 3271
general election occurring more than ninety days after the 3272
filing of such petition. If a majority of the electors voting on 3273
the proposition in each county of the proposed district vote in 3274
favor thereof, such district shall be established. 3275

No county shall be included in the territory of more than 3276
one university branch district. 3277

Sec. 3357.02. A technical college district may be created 3278
with the approval of the Ohio board of regents pursuant to 3279
standards established by it. Such standards shall take into 3280
consideration such factors as the population of the proposed 3281
district, the present and potential pupil enrollment, present 3282
and potential higher education facilities in the district, and 3283
such other factors as may pertain to the educational needs of 3284
the district. The Ohio board of regents may undertake a study or 3285
contract for a study to be made relative to its establishment or 3286
application of such standards. 3287

The attorney general shall be the attorney for each 3288
technical college district and shall provide legal advice in all 3289
matters relating to its powers and duties. 3290

A proposal to create a technical college district may be 3291
presented to the Ohio board of regents in any of the following 3292
ways: 3293

(A) The board of education of a city school district may 3294
by resolution approved by a majority of its members propose the 3295
creation of a technical college district consisting of the whole 3296

territory of such district. 3297

(B) The boards of two or more contiguous city, exempted 3298
village, or local school districts or educational service 3299
centers may by resolutions approved by a majority of the members 3300
of each participating board propose the creation of a technical 3301
college district consisting of the whole territories of all the 3302
participating school districts and educational service centers. 3303

(C) The governing board of any educational service center 3304
may by resolution approved by a majority of its members propose 3305
the creation of a technical college district consisting of the 3306
whole territory of such educational service center. 3307

(D) The governing boards of any two or more contiguous 3308
educational service centers may by resolutions approved by a 3309
majority of the members of each participating board, propose the 3310
creation of a technical college district consisting of the whole 3311
territories of such educational service centers. 3312

(E) Qualified electors residing in a city school district, 3313
in a county, in two or more contiguous school districts, or in 3314
two or more contiguous counties may execute a petition proposing 3315
the creation of a technical college district comprised of the 3316
territory of the city school district, educational service 3317
center, two or more contiguous school districts or educational 3318
service centers, or two or more contiguous counties, 3319
respectively. Such petition shall be presented to the board of 3320
elections of the most populous county in which the technical 3321
college district is situated and shall bear the signatures of at 3322
least two per cent of the total number of resident electors who 3323
voted in the most recent election for governor in the territory 3324
of such proposed district. Such petition shall set forth the 3325
necessity for the district, a demonstration that it will be 3326

conducive to the public convenience and welfare, and a 3327
description of the territory to be included in the proposed 3328
district. 3329

Upon receiving a petition duly executed pursuant to 3330
division (E) of this section, the board of elections of the most 3331
populous county shall ~~certify~~ notify the ~~fact~~ secretary of state 3332
and the boards of elections of any other counties in which the 3333
proposed district would have territory of ~~such the petition to~~ 3334
~~the boards of elections of the other counties, if any, in which~~ 3335
~~any of the territory of the proposed district is situated~~ using 3336
the local elections database established under section 3501.054 3337
of the Revised Code. The proposal to create a technical college 3338
district shall be placed on the ballot by the board of elections 3339
and submitted to vote in each affected city school district, 3340
county, or group of contiguous school districts or counties, at 3341
the next primary or general election occurring more than ninety 3342
days after the filing of such petition. If there is no primary 3343
or general election occurring within one hundred five days after 3344
the filing of such petition, the board of elections of the most 3345
populous county shall fix the date of a special election to be 3346
held in each affected city school district, county, or group of 3347
contiguous school districts or counties, such date to be not 3348
less than ninety days after the filing of the petition. If a 3349
majority of electors voting on the proposition in the proposed 3350
technical college district vote in favor thereof, the board of 3351
elections of the most populous county in which the proposed 3352
district is situated shall certify such fact to the Ohio board 3353
of regents. 3354

Sec. 3501.05. The secretary of state shall do all of the 3355
following: 3356

(A) Appoint all members of boards of elections;	3357
(B) Issue instructions by directives and advisories in accordance with section 3501.053 of the Revised Code to members of the boards as to the proper methods of conducting elections.	3358 3359 3360
(C) Prepare rules and instructions for the conduct of elections;	3361 3362
(D) Publish and furnish to the boards from time to time a sufficient number of indexed copies of all election laws then in force;	3363 3364 3365
(E) Edit and issue all pamphlets concerning proposed laws or amendments required by law to be submitted to the voters;	3366 3367
(F) Prescribe the form of registration cards, blanks, and records;	3368 3369
(G) Determine and prescribe the forms of ballots and the forms of all blanks, cards of instructions, pollbooks, tally sheets, certificates of election, and forms and blanks required by law for use by candidates, committees, and boards;	3370 3371 3372 3373
(H) Prepare the ballot title or statement to be placed on the ballot for any proposed law or amendment to the constitution to be submitted to the voters of the state;	3374 3375 3376
(I) Except as otherwise provided in section 3519.08 of the Revised Code, certify to the several boards the forms of ballots and names of candidates for state offices, and the form and wording of state referendum questions and issues, as they shall appear on the ballot;	3377 3378 3379 3380 3381
(J) Except as otherwise provided in division (I) (2) (b) of section 3501.38 of the Revised Code, give final approval to ballot language for any local question or issue approved and	3382 3383 3384

transmitted by boards of elections under section 3501.11 of the Revised Code using the local elections database established under section 3501.054 of the Revised Code;

(K) Receive all initiative and referendum petitions on state questions and issues and determine and certify to the sufficiency of those petitions;

(L) Require such reports from the several boards as are provided by law, or as the secretary of state considers necessary;

(M) Compel the observance by election officers in the several counties of the requirements of the election laws;

(N) (1) Except as otherwise provided in division (N) (2) of this section, investigate the administration of election laws, frauds, and irregularities in elections in any county, and report violations of election laws to the attorney general or prosecuting attorney, or both, for prosecution;

(2) On and after August 24, 1995, report a failure to comply with or a violation of a provision in sections 3517.08 to 3517.13, 3517.17, 3517.18, 3517.20 to 3517.22, 3599.03, or 3599.031 of the Revised Code, whenever the secretary of state has or should have knowledge of a failure to comply with or a violation of a provision in one of those sections, by filing a complaint with the Ohio elections commission under section 3517.153 of the Revised Code.

(O) Make an annual report to the governor containing the results of elections, the cost of elections in the various counties, a tabulation of the votes in the several political subdivisions, and other information and recommendations relative to elections the secretary of state considers desirable;

(P) Prescribe and distribute to boards of elections a list 3414
of instructions indicating all legal steps necessary to petition 3415
successfully for local option elections under sections 4301.32 3416
to 4301.41, 4303.29, 4305.14, and 4305.15 of the Revised Code; 3417

(Q) Adopt rules pursuant to Chapter 119. of the Revised 3418
Code for the removal by boards of elections of ineligible voters 3419
from the statewide voter registration database and, if 3420
applicable, from the poll list or signature pollbook used in 3421
each precinct, which rules shall provide for all of the 3422
following: 3423

(1) A process for the removal of voters who have changed 3424
residence, which shall be uniform, nondiscriminatory, and in 3425
compliance with the Voting Rights Act of 1965 and the National 3426
Voter Registration Act of 1993, including a program that uses 3427
the national change of address service provided by the United 3428
States postal system through its licensees; 3429

(2) A process for the removal of ineligible voters under 3430
section 3503.21 of the Revised Code; 3431

(3) A uniform system for marking or removing the name of a 3432
voter who is ineligible to vote from the statewide voter 3433
registration database and, if applicable, from the poll list or 3434
signature pollbook used in each precinct and noting the reason 3435
for that mark or removal. 3436

(R) Prescribe a general program for registering voters or 3437
updating voter registration information, such as name and 3438
residence changes, by boards of elections, designated agencies, 3439
offices of deputy registrars of motor vehicles, public high 3440
schools and vocational schools, public libraries, and offices of 3441
county treasurers consistent with the requirements of section 3442

3503.09 of the Revised Code; 3443

(S) Prescribe a program of distribution of voter 3444
registration forms through boards of elections, designated 3445
agencies, offices of the registrar and deputy registrars of 3446
motor vehicles, public high schools and vocational schools, 3447
public libraries, and offices of county treasurers; 3448

(T) To the extent feasible, provide copies, at no cost and 3449
upon request, of the voter registration form in post offices in 3450
this state; 3451

(U) Adopt rules pursuant to section 111.15 of the Revised 3452
Code for the purpose of implementing the program for registering 3453
voters through boards of elections, designated agencies, and the 3454
offices of the registrar and deputy registrars of motor vehicles 3455
consistent with this chapter; 3456

(V) Establish the full-time position of Americans with 3457
Disabilities Act coordinator within the office of the secretary 3458
of state to do all of the following: 3459

(1) Assist the secretary of state with ensuring that there 3460
is equal access to polling places for persons with disabilities; 3461

(2) Assist the secretary of state with ensuring that each 3462
voter may cast the voter's ballot in a manner that provides the 3463
same opportunity for access and participation, including privacy 3464
and independence, as for other voters; 3465

(3) Advise the secretary of state in the development of 3466
standards for the certification of voting machines, marking 3467
devices, and automatic tabulating equipment. 3468

(W) Establish and maintain a computerized statewide 3469
database of all legally registered voters under section 3503.15 3470

of the Revised Code that complies with the requirements of the 3471
"Help America Vote Act of 2002," Pub. L. No. 107-252, 116 Stat. 3472
1666, and provide training in the operation of that system; 3473

(X) Ensure that all directives, advisories, other 3474
instructions, or decisions issued or made during or as a result 3475
of any conference or teleconference call with a board of 3476
elections to discuss the proper methods and procedures for 3477
conducting elections, to answer questions regarding elections, 3478
or to discuss the interpretation of directives, advisories, or 3479
other instructions issued by the secretary of state are posted 3480
on a web site of the office of the secretary of state as soon as 3481
is practicable after the completion of the conference or 3482
teleconference call, but not later than the close of business on 3483
the same day as the conference or teleconference call takes 3484
place. 3485

(Y) Publish a report on a web site of the office of the 3486
secretary of state not later than one month after the completion 3487
of the canvass of the election returns for each primary and 3488
general election, identifying, by county, the number of absent 3489
voter's ballots cast and the number of those ballots that were 3490
counted, and the number of provisional ballots cast and the 3491
number of those ballots that were counted, for that election. 3492
The secretary of state shall maintain the information on the web 3493
site in an archive format for each subsequent election. 3494

(Z) Conduct voter education outlining voter 3495
identification, absent voters ballot, provisional ballot, and 3496
other voting requirements; 3497

(AA) Establish a procedure by which a registered elector 3498
may make available to a board of elections a more recent 3499
signature to be used in the poll list or signature pollbook 3500

produced by the board of elections of the county in which the 3501
elector resides; 3502

(BB) Disseminate information, which may include all or 3503
part of the official explanations and arguments, by means of 3504
direct mail or other written publication, broadcast, or other 3505
means or combination of means, as directed by the Ohio ballot 3506
board under division (F) of section 3505.062 of the Revised 3507
Code, in order to inform the voters as fully as possible 3508
concerning each proposed constitutional amendment, proposed law, 3509
or referendum; 3510

(CC) Be the single state office responsible for the 3511
implementation of the "Uniformed and Overseas Citizens Absentee 3512
Voting Act," Pub. L. No. 99-410, 100 Stat. 924, 42 U.S.C. 3513
1973ff, et seq., as amended, in this state. The secretary of 3514
state may delegate to the boards of elections responsibilities 3515
for the implementation of that act, including responsibilities 3516
arising from amendments to that act made by the "Military and 3517
Overseas Voter Empowerment Act," Subtitle H of the "National 3518
Defense Authorization Act for Fiscal Year 2010," Pub. L. No. 3519
111-84, 123 Stat. 3190. 3520

(DD) Adopt rules, under Chapter 119. of the Revised Code, 3521
to establish procedures and standards for determining when a 3522
board of elections shall be placed under the official oversight 3523
of the secretary of state, placing a board of elections under 3524
the official oversight of the secretary of state, a board that 3525
is under official oversight to transition out of official 3526
oversight, and the secretary of state to supervise a board of 3527
elections that is under official oversight of the secretary of 3528
state. 3529

(EE) Establish and maintain the local elections database 3530

described in section 3501.054 of the Revised Code; 3531

(FF) Perform other duties required by law. 3532

Whenever a primary election is held under section 3513.32 3533
of the Revised Code or a special election is held under section 3534
3521.03 of the Revised Code to fill a vacancy in the office of 3535
representative to congress, the secretary of state shall 3536
establish a deadline, notwithstanding any other deadline 3537
required under the Revised Code, by which any or all of the 3538
following shall occur: the filing of a declaration of candidacy 3539
and petitions or a statement of candidacy and nominating 3540
petition together with the applicable filing fee; the filing of 3541
protests against the candidacy of any person filing a 3542
declaration of candidacy or nominating petition; the filing of a 3543
declaration of intent to be a write-in candidate; the filing of 3544
campaign finance reports; the preparation of, and the making of 3545
corrections or challenges to, precinct voter registration lists; 3546
the receipt of applications for absent voter's ballots or 3547
uniformed services or overseas absent voter's ballots; the 3548
supplying of election materials to precincts by boards of 3549
elections; the holding of hearings by boards of elections to 3550
consider challenges to the right of a person to appear on a 3551
voter registration list; and the scheduling of programs to 3552
instruct or reinstruct election officers. 3553

In the performance of the secretary of state's duties as 3554
the chief election officer, the secretary of state may 3555
administer oaths, issue subpoenas, summon witnesses, compel the 3556
production of books, papers, records, and other evidence, and 3557
fix the time and place for hearing any matters relating to the 3558
administration and enforcement of the election laws. 3559

In any controversy involving or arising out of the 3560

adoption of registration or the appropriation of funds for 3561
registration, the secretary of state may, through the attorney 3562
general, bring an action in the name of the state in the court 3563
of common pleas of the county where the cause of action arose or 3564
in an adjoining county, to adjudicate the question. 3565

In any action involving the laws in Title XXXV of the 3566
Revised Code wherein the interpretation of those laws is in 3567
issue in such a manner that the result of the action will affect 3568
the lawful duties of the secretary of state or of any board of 3569
elections, the secretary of state may, on the secretary of 3570
state's motion, be made a party. 3571

The secretary of state may apply to any court that is 3572
hearing a case in which the secretary of state is a party, for a 3573
change of venue as a substantive right, and the change of venue 3574
shall be allowed, and the case removed to the court of common 3575
pleas of an adjoining county named in the application or, if 3576
there are cases pending in more than one jurisdiction that 3577
involve the same or similar issues, the court of common pleas of 3578
Franklin county. 3579

Public high schools and vocational schools, public 3580
libraries, and the office of a county treasurer shall implement 3581
voter registration programs as directed by the secretary of 3582
state pursuant to this section. 3583

The secretary of state may mail unsolicited applications 3584
for absent voter's ballots to individuals only for a general 3585
election and only if the general assembly has made an 3586
appropriation for that particular mailing. Under no other 3587
circumstance shall a public office, or a public official or 3588
employee who is acting in an official capacity, mail unsolicited 3589
applications for absent voter's ballots to any individuals. 3590

Sec. 3501.054. (A) The secretary of state shall establish 3591
and maintain a local elections database to facilitate 3592
communication between the boards of elections and the secretary 3593
of state concerning local elections. The local elections 3594
database shall include an electronic database of the boundaries 3595
of every congressional district, general assembly district, 3596
political subdivision, ward, and precinct in this state, using 3597
information obtained from the tax commissioner, county auditors, 3598
boards of elections, and any other state or local agency or 3599
political subdivision that possesses that information. Upon the 3600
request of the secretary of state, a state or local agency or 3601
political subdivision shall provide to the secretary of state 3602
any relevant boundary information it possesses. 3603

(B) The secretary of state shall make the local elections 3604
database available to each board of elections, to any other 3605
state or local agency or political subdivision in this state 3606
that requests access to the database, and to the public. The 3607
version of the local elections database that is available to the 3608
public shall exclude any information that is exempt from the 3609
definition of a public record under section 149.43 of the 3610
Revised Code. 3611

(C) (1) The local elections database shall allow a board of 3612
elections that receives a valid resolution, ordinance, or 3613
petition concerning a ballot question or issue to be voted on by 3614
the electors of a political subdivision, precinct, or portion of 3615
a precinct to send an electronic notice of that fact to the 3616
secretary of state. 3617

(2) In the case of a ballot question or issue to be voted 3618
on by the electors of a political subdivision that has territory 3619
in more than one county, the local elections database shall 3620

automatically send an electronic notice of the election to the 3621
board of elections of every other county in which the political 3622
subdivision has territory. The local elections database shall 3623
allow each board of elections to determine in which precincts 3624
the ballot question or issue should appear on the ballot. 3625

(3) The local elections database shall allow a board of 3626
elections to submit the ballot language for any question or 3627
issue to be voted on by the electors of a political subdivision, 3628
precinct, or portion of a precinct to the secretary of state for 3629
final approval and shall allow the secretary of state to 3630
transmit that approval, disapproval, or other information to the 3631
board of elections. 3632

(4) When the secretary of state approves the ballot 3633
language for a question or issue to be voted on by the electors 3634
of a political subdivision that has territory in more than one 3635
county, the local elections database shall automatically 3636
transmit that ballot language to the board of elections of every 3637
county in which the political subdivision has territory. 3638

(D) (1) The local elections database shall allow a board of 3639
elections to notify the secretary of state of the names of the 3640
candidates to be printed on the ballot at an election held in a 3641
district, ward, political subdivision, or precinct. 3642

(2) In the case of a candidacy to be voted on by the 3643
electors of a district, ward, or political subdivision that has 3644
territory in more than one county, the local elections database 3645
shall automatically send an electronic notice of the names of 3646
the candidates to be printed on the ballot at that election to 3647
the board of elections of every other county in which the 3648
district, ward, or political subdivision has territory. The 3649
local elections database shall allow each board of elections to 3650

determine in which precincts the candidacy should appear on the 3651
ballot. 3652

(E) As used in this section, "political subdivision" means 3653
a county, township, municipal corporation, or any other body 3654
corporate and politic that is responsible for government 3655
activities in a geographic area smaller than that of the state. 3656

Sec. 3505.01. (A) (1) Except as otherwise provided in 3657
section 3519.08 of the Revised Code, on the seventieth day 3658
before the day of the next general election, the secretary of 3659
state shall certify to the board of elections of each county the 3660
forms of the official ballots to be used at that general 3661
election, together with the names of the candidates to be 3662
printed on those ballots whose candidacy is to be submitted to 3663
the electors of the entire state. On the seventieth day before a 3664
special election to be held on the day specified by division (E) 3665
of section 3501.01 of the Revised Code for the holding of a 3666
primary election, designated by the general assembly for the 3667
purpose of submitting to the voters of the state constitutional 3668
amendments proposed by the general assembly, the secretary of 3669
state shall certify to the board of elections of each county the 3670
forms of the official ballots to be used at that election. 3671

(2) The board of the most populous county in each district 3672
comprised of more than one county but less than all of the 3673
counties of the state, in which there are candidates whose 3674
candidacies are to be submitted to the electors of that 3675
district, shall, on the seventieth day before the day of the 3676
next general election, certify to the secretary of state and to 3677
the board of each county in the district the names of those 3678
candidates to be printed on such ballots using the local 3679
elections database established under section 3501.054 of the 3680

Revised Code. 3681

(3) The board of a county in which the major portion of a 3682
subdivision, located in more than one county, is located shall, 3683
on the seventieth day before the day of the next general 3684
election, certify to the board of each county in which other 3685
portions of that subdivision are located the names of candidates 3686
whose candidacies are to be submitted to the electors of that 3687
subdivision, to be printed on such ballots. 3688

(B) If, subsequently to the seventieth day before and 3689
prior to the tenth day before the day of a general election, a 3690
certificate is filed with the secretary of state to fill a 3691
vacancy caused by the death of a candidate, the secretary of 3692
state shall forthwith make a supplemental certification to the 3693
board of each county amending and correcting the secretary of 3694
state's original certification provided for in the first 3695
paragraph of this section. If, within that time, such a 3696
certificate is filed with the board of the most populous county 3697
in a district comprised of more than one county but less than 3698
all of the counties of the state, or with the board of a county 3699
in which the major portion of the population of a subdivision, 3700
located in more than one county, is located, the board with 3701
which the certificate is filed shall forthwith make a 3702
supplemental certification to the board of each county in the 3703
district or to the board of each county in which other portions 3704
of the subdivision are located, amending and correcting its 3705
original certification provided for in division (A) (2) or (3) of 3706
this section. If, at the time such supplemental certification is 3707
received by a board, ballots carrying the name of the deceased 3708
candidate have been printed, the board shall cause strips of 3709
paper bearing the name of the candidate certified to fill the 3710
vacancy to be printed and pasted on those ballots so as to cover 3711

the name of the deceased candidate, except that in voting places 3712
using marking devices, the board shall cause strips of paper 3713
bearing the revised list of candidates for the office, after 3714
certification of a candidate to fill the vacancy, to be printed 3715
and pasted on the ballot cards so as to cover the names of 3716
candidates shown prior to the new certification, before such 3717
ballots are delivered to electors. 3718

Sec. 3501.11. Each board of elections shall exercise by a 3719
majority vote all powers granted to the board by Title XXXV of 3720
the Revised Code, shall perform all the duties imposed by law, 3721
and shall do all of the following: 3722

(A) Establish, define, provide, rearrange, and combine 3723
election precincts; 3724

(B) Fix and provide the places for registration and for 3725
holding primaries and elections; 3726

(C) Provide for the purchase, preservation, and 3727
maintenance of booths, ballot boxes, books, maps, flags, blanks, 3728
cards of instructions, and other forms, papers, and equipment 3729
used in registration, nominations, and elections; 3730

(D) Appoint and remove its director, deputy director, and 3731
employees and all registrars, precinct election officials, and 3732
other officers of elections, fill vacancies, and designate the 3733
ward or district and precinct in which each shall serve; 3734

(E) Make and issue rules and instructions, not 3735
inconsistent with law or the rules, directives, or advisories 3736
issued by the secretary of state, as it considers necessary for 3737
the guidance of election officers and voters; 3738

(F) Advertise and contract for the printing of all ballots 3739
and other supplies used in registrations and elections; 3740

(G) Provide for the issuance of all notices, 3741
advertisements, and publications concerning elections, except as 3742
otherwise provided in division (G) of section 3501.17 and 3743
divisions (F) and (G) of section 3505.062 of the Revised Code; 3744

(H) Provide for the delivery of ballots, pollbooks, and 3745
other required papers and material to the polling places; 3746

(I) Cause the polling places to be suitably provided with 3747
voting machines, marking devices, automatic tabulating 3748
equipment, stalls, and other required supplies. In fulfilling 3749
this duty, each board of a county that uses voting machines, 3750
marking devices, or automatic tabulating equipment shall conduct 3751
a full vote of the board during a public session of the board on 3752
the allocation and distribution of voting machines, marking 3753
devices, and automatic tabulating equipment for each precinct in 3754
the county. 3755

(J) Investigate irregularities, nonperformance of duties, 3756
or violations of Title XXXV of the Revised Code by election 3757
officers and other persons; administer oaths, issue subpoenas, 3758
summon witnesses, and compel the production of books, papers, 3759
records, and other evidence in connection with any such 3760
investigation; and report the facts to the prosecuting attorney 3761
or the secretary of state; 3762

(K) (1) Review, examine, and certify the sufficiency and 3763
validity of petitions and nomination papers, and, after 3764
certification, return to the secretary of state all petitions 3765
and nomination papers that the secretary of state forwarded to 3766
the board; 3767

(2) Examine each initiative petition, or a petition filed 3768
under section 307.94 or 307.95 of the Revised Code, received by 3769

the board to determine whether the petition falls within the 3770
scope of authority to enact via initiative and whether the 3771
petition satisfies the statutory prerequisites to place the 3772
issue on the ballot, as described in division (M) of section 3773
3501.38 of the Revised Code. The petition shall be invalid if 3774
any portion of the petition is not within the initiative power. 3775

(L) Receive the returns of elections, canvass the returns, 3776
make abstracts of them, and transmit those abstracts to the 3777
proper authorities; 3778

(M) Issue certificates of election on forms to be 3779
prescribed by the secretary of state; 3780

(N) Make an annual report to the secretary of state, on 3781
the form prescribed by the secretary of state, containing a 3782
statement of the number of voters registered, elections held, 3783
votes cast, appropriations received, expenditures made, and 3784
other data required by the secretary of state; 3785

(O) Prepare and submit to the proper appropriating officer 3786
a budget estimating the cost of elections for the ensuing fiscal 3787
year; 3788

(P) Perform other duties as prescribed by law or the 3789
rules, directives, or advisories of the secretary of state; 3790

(Q) Investigate and determine the residence qualifications 3791
of electors; 3792

(R) Administer oaths in matters pertaining to the 3793
administration of the election laws; 3794

(S) Prepare and submit to the secretary of state, whenever 3795
the secretary of state requires, a report containing the names 3796
and residence addresses of all incumbent county, municipal, 3797

township, and board of education officials serving in their 3798
respective counties; 3799

(T) Establish and maintain a voter registration database 3800
of all qualified electors in the county who offer to register; 3801

(U) Maintain voter registration records, make reports 3802
concerning voter registration as required by the secretary of 3803
state, and remove ineligible electors from voter registration 3804
lists in accordance with law and directives of the secretary of 3805
state; 3806

(V) Give approval to ballot language for any local 3807
question or issue and transmit the language to the secretary of 3808
state for the secretary of state's final approval using the 3809
local elections database established under section 3501.054 of 3810
the Revised Code; 3811

(W) Prepare and cause the following notice to be displayed 3812
in a prominent location in every polling place: 3813

"NOTICE 3814

Ohio law prohibits any person from voting or attempting to 3815
vote more than once at the same election. 3816

Violators are guilty of a felony of the fourth degree and 3817
shall be imprisoned and additionally may be fined in accordance 3818
with law." 3819

(X) In all cases of a tie vote or a disagreement in the 3820
board, if no decision can be arrived at, the director or 3821
chairperson shall submit the matter in controversy, not later 3822
than fourteen days after the tie vote or the disagreement, to 3823
the secretary of state, who shall summarily decide the question, 3824
and the secretary of state's decision shall be final. 3825

(Y) Assist each designated agency, deputy registrar of motor vehicles, public high school and vocational school, public library, and office of a county treasurer in the implementation of a program for registering voters at all voter registration locations as prescribed by the secretary of state. Under this program, each board of elections shall direct to the appropriate board of elections any voter registration applications for persons residing outside the county where the board is located within five days after receiving the applications.

(Z) On any day on which an elector may vote in person at the office of the board or at another site designated by the board, consider the board or other designated site a polling place for that day. All requirements or prohibitions of law that apply to a polling place shall apply to the office of the board or other designated site on that day.

(AA) Perform any duties with respect to voter registration and voting by uniformed services and overseas voters that are delegated to the board by law or by the rules, directives, or advisories of the secretary of state;

(BB) Notify the secretary of state of any candidacy, ballot question, or issue to be voted on by the electors of a district, ward, political subdivision, precinct, or portion of a precinct using the local elections database described in section 3501.054 of the Revised Code. As used in this division, "political subdivision" means a county, township, municipal corporation, or any other body corporate and politic that is responsible for government activities in a geographic area smaller than that of the state.

~~Sec. 3505.071. In the event that (A) If a school district extends into one or political subdivision has territory in more~~

counties than one county, upon the filing of any resolution or 3856
candidate's petitions in declaration of candidacy, declaration 3857
of intent to be a write-in candidate, nominating petition, 3858
certification of a candidate to fill a ballot vacancy, 3859
resolution, petition, or other document concerning a candidacy, 3860
ballot question, or issue to be voted on by the electors of the 3861
political subdivision shall be filed in the office of the board 3862
of elections of the county containing the most populous portion 3863
of the school district, such county political subdivision. 3864

(2) If the legislative authority or taxing authority of a 3865
political subdivision files a resolution or other document under 3866
division (A) (1) of this section with the appropriate board of 3867
elections in order to place a question or issue on the ballot, 3868
then not later than the day by which the resolution or other 3869
document was required to be filed, the legislative authority or 3870
taxing authority also shall submit a notice of the resolution or 3871
other document, on a form prescribed by the secretary of state, 3872
to the board of elections of every other county in which the 3873
political subdivision has territory. 3874

(B) Not later than ten days after a board of elections 3875
receives a filing under division (A) (1) of this section, if the 3876
board determines that the filing is valid, the board of 3877
elections shall, within ten days after such filing, send to all 3878
other notify the secretary of state and the boards of elections 3879
of the other counties having in which the political subdivision 3880
has territory within the school district, notice of such filing 3881
using the local elections database established under section 3882
3501.054 of the Revised Code. The county containing the most 3883
populous portion of the school district political subdivision 3884
shall furnish all ballots for school questions and issues for to 3885
be voted on by the electors of the school district political 3886

subdivision. 3887

~~In the event that a regional transit authority includes~~ 3888
~~territory in more than one county, any resolution, petition, or~~ 3889
~~other action providing for a referendum or other election~~ 3890
~~concerning the transit authority shall be filed with the board~~ 3891
~~of elections of the county containing the most populous portion~~ 3892
~~of the regional transit authority, and such board of elections~~ 3893
~~shall, within ten days after such filing, send to the boards of~~ 3894
~~elections of all other counties having territory within the~~ 3895
~~regional transit authority notice of such filing and shall~~ 3896
~~furnish all ballots for such election.~~ (C) As used in this 3897
section, "political subdivision" means a county, township, 3898
municipal corporation, or any other body corporate and politic 3899
that is responsible for government activities in a geographic 3900
area smaller than that of the state. 3901

Sec. 3513.05. Each person desiring to become a candidate 3902
for a party nomination at a primary election or for election to 3903
an office or position to be voted for at a primary election, 3904
except persons desiring to become joint candidates for the 3905
offices of governor and lieutenant governor and except as 3906
otherwise provided in section 3513.051 of the Revised Code, 3907
shall, not later than four p.m. of the ninetieth day before the 3908
day of the primary election, file a declaration of candidacy and 3909
petition and pay the fees required under divisions (A) and (B) 3910
of section 3513.10 of the Revised Code. The declaration of 3911
candidacy and all separate petition papers shall be filed at the 3912
same time as one instrument. When the offices are to be voted 3913
for at a primary election, persons desiring to become joint 3914
candidates for the offices of governor and lieutenant governor 3915
shall, not later than four p.m. of the ninetieth day before the 3916
day of the primary election, comply with section 3513.04 of the 3917

Revised Code. The prospective joint candidates' declaration of 3918
candidacy and all separate petition papers of candidacies shall 3919
be filed at the same time as one instrument. The secretary of 3920
state or a board of elections shall not accept for filing a 3921
declaration of candidacy and petition of a person seeking to 3922
become a candidate if that person, for the same election, has 3923
already filed a declaration of candidacy or a declaration of 3924
intent to be a write-in candidate, or has become a candidate by 3925
the filling of a vacancy under section 3513.30 of the Revised 3926
Code for any federal, state, or county office, if the 3927
declaration of candidacy is for a state or county office, or for 3928
any municipal or township office, if the declaration of 3929
candidacy is for a municipal or township office. 3930

If the declaration of candidacy declares a candidacy which 3931
is to be submitted to electors throughout the entire state, the 3932
petition, including a petition for joint candidates for the 3933
offices of governor and lieutenant governor, shall be signed by 3934
at least one thousand qualified electors who are members of the 3935
same political party as the candidate or joint candidates, and 3936
the declaration of candidacy and petition shall be filed with 3937
the secretary of state; provided that the secretary of state 3938
shall not accept or file any such petition appearing on its face 3939
to contain signatures of more than three thousand electors. 3940

Except as otherwise provided in this paragraph, if the 3941
declaration of candidacy is of one that is to be submitted only 3942
to electors within a district, political subdivision, or portion 3943
thereof, the petition shall be signed by not less than fifty 3944
qualified electors who are members of the same political party 3945
as the political party of which the candidate is a member. If 3946
the declaration of candidacy is for party nomination as a 3947
candidate for member of the legislative authority of a municipal 3948

corporation elected by ward, the petition shall be signed by not 3949
less than twenty-five qualified electors who are members of the 3950
political party of which the candidate is a member. 3951

No such petition, except the petition for a candidacy that 3952
is to be submitted to electors throughout the entire state, 3953
shall be accepted for filing if it appears to contain on its 3954
face signatures of more than three times the minimum number of 3955
signatures. When a petition of a candidate has been accepted for 3956
filing by a board of elections, the petition shall not be deemed 3957
invalid if, upon verification of signatures contained in the 3958
petition, the board of elections finds the number of signatures 3959
accepted exceeds three times the minimum number of signatures 3960
required. A board of elections may discontinue verifying 3961
signatures on petitions when the number of verified signatures 3962
equals the minimum required number of qualified signatures. 3963

If the declaration of candidacy declares a candidacy for 3964
party nomination or for election as a candidate of a minor 3965
party, the minimum number of signatures on such petition is one- 3966
half the minimum number provided in this section, except that, 3967
when the candidacy is one for election as a member of the state 3968
central committee or the county central committee of a political 3969
party, the minimum number shall be the same for a minor party as 3970
for a major party. 3971

If a declaration of candidacy is one for election as a 3972
member of the state central committee or the county central 3973
committee of a political party, the petition shall be signed by 3974
five qualified electors of the district, county, ward, township, 3975
or precinct within which electors may vote for such candidate. 3976
The electors signing such petition shall be members of the same 3977
political party as the political party of which the candidate is 3978

a member. 3979

For purposes of signing or circulating a petition of 3980
candidacy for party nomination or election, an elector is 3981
considered to be a member of a political party if the elector 3982
voted in that party's primary election within the preceding two 3983
calendar years, or if the elector did not vote in any other 3984
party's primary election within the preceding two calendar 3985
years. 3986

If the declaration of candidacy is of one that is to be 3987
submitted only to electors within a county, or within a district 3988
or subdivision or part thereof smaller than a county, the 3989
petition shall be filed with the board of elections of the 3990
county. If the declaration of candidacy is of one that is to be 3991
submitted only to electors of a district or subdivision or part 3992
thereof that is situated in more than one county, the petition 3993
shall be filed with the board of elections of the county within 3994
which the major portion of the population thereof, as 3995
ascertained by the next preceding federal census, is located. 3996

A petition shall consist of separate petition papers, each 3997
of which shall contain signatures of electors of only one 3998
county. Petitions or separate petition papers containing 3999
signatures of electors of more than one county shall not thereby 4000
be declared invalid. In case petitions or separate petition 4001
papers containing signatures of electors of more than one county 4002
are filed, the board shall determine the county from which the 4003
majority of signatures came, and only signatures from such 4004
county shall be counted. Signatures from any other county shall 4005
be invalid. 4006

Each separate petition paper shall be circulated by one 4007
person only, who shall be the candidate or a joint candidate or 4008

a member of the same political party as the candidate or joint 4009
candidates, and each separate petition paper shall be governed 4010
by the rules set forth in section 3501.38 of the Revised Code. 4011

The secretary of state shall promptly transmit to each 4012
board such separate petition papers of each petition 4013
accompanying a declaration of candidacy filed with the secretary 4014
of state as purport to contain signatures of electors of the 4015
county of such board. The board of the most populous county of a 4016
district shall promptly transmit to each board within such 4017
district such separate petition papers of each petition 4018
accompanying a declaration of candidacy filed with it as purport 4019
to contain signatures of electors of the county of each such 4020
board. The board of a county within which the major portion of 4021
the population of a subdivision, situated in more than one 4022
county, is located, shall promptly transmit to the board of each 4023
other county within which a portion of such subdivision is 4024
located such separate petition papers of each petition 4025
accompanying a declaration of candidacy filed with it as purport 4026
to contain signatures of electors of the portion of such 4027
subdivision in the county of each such board. 4028

All petition papers so transmitted to a board and all 4029
petitions accompanying declarations of candidacy filed with a 4030
board shall, under proper regulations, be open to public 4031
inspection until four p.m. of the eightieth day before the day 4032
of the next primary election. Each board shall, not later than 4033
the seventy-eighth day before the day of that primary election, 4034
examine and determine the validity or invalidity of the 4035
signatures on the petition papers so transmitted to or filed 4036
with it and shall return to the secretary of state all petition 4037
papers transmitted to it by the secretary of state, together 4038
with its certification of its determination as to the validity 4039

or invalidity of signatures thereon, and shall return to each 4040
other board all petition papers transmitted to it by such board, 4041
together with its certification of its determination as to the 4042
validity or invalidity of the signatures thereon. All other 4043
matters affecting the validity or invalidity of such petition 4044
papers shall be determined by the secretary of state or the 4045
board with whom such petition papers were filed. 4046

Protests against the candidacy of any person filing a 4047
declaration of candidacy for party nomination or for election to 4048
an office or position, as provided in this section, may be filed 4049
by any qualified elector who is a member of the same political 4050
party as the candidate and who is eligible to vote at the 4051
primary election for the candidate whose declaration of 4052
candidacy the elector objects to, or by the controlling 4053
committee of that political party. The protest shall be in 4054
writing, and shall be filed not later than four p.m. of the 4055
seventy-fourth day before the day of the primary election. The 4056
protest shall be filed with the election officials with whom the 4057
declaration of candidacy and petition was filed. Upon the filing 4058
of the protest, the election officials with whom it is filed 4059
shall promptly fix the time for hearing it, and shall forthwith 4060
mail notice of the filing of the protest and the time fixed for 4061
hearing to the person whose candidacy is so protested. They 4062
shall also forthwith mail notice of the time fixed for such 4063
hearing to the person who filed the protest. At the time fixed, 4064
such election officials shall hear the protest and determine the 4065
validity or invalidity of the declaration of candidacy and 4066
petition. If they find that such candidate is not an elector of 4067
the state, district, county, or political subdivision in which 4068
the candidate seeks a party nomination or election to an office 4069
or position, or has not fully complied with this chapter, the 4070

candidate's declaration of candidacy and petition shall be 4071
determined to be invalid and shall be rejected; otherwise, it 4072
shall be determined to be valid. That determination shall be 4073
final. 4074

A protest against the candidacy of any persons filing a 4075
declaration of candidacy for joint party nomination to the 4076
offices of governor and lieutenant governor shall be filed, 4077
heard, and determined in the same manner as a protest against 4078
the candidacy of any person filing a declaration of candidacy 4079
singly. 4080

The secretary of state shall, on the seventieth day before 4081
the day of a primary election, certify to each board in the 4082
state the forms of the official ballots to be used at the 4083
primary election, together with the names of the candidates to 4084
be printed on the ballots whose nomination or election is to be 4085
determined by electors throughout the entire state and who filed 4086
valid declarations of candidacy and petitions. 4087

The board of the most populous county in a district 4088
comprised of more than one county but less than all of the 4089
counties of the state shall, on the seventieth day before the 4090
day of a primary election, use the local elections database 4091
established under section 3501.054 of the Revised Code to 4092
certify to the board of each county in the district the names of 4093
the candidates to be printed on the official ballots to be used 4094
at the primary election, whose nomination or election is to be 4095
determined only by electors within the district and who filed 4096
valid declarations of candidacy and petitions. 4097

The board of a county within which the major portion of 4098
the population of a subdivision smaller than the county and 4099
situated in more than one county is located shall, on the 4100

seventieth day before the day of a primary election, use the 4101
local elections database established under section 3501.054 of 4102
the Revised Code to certify to the board of each county in which 4103
a portion of that subdivision is located the names of the 4104
candidates to be printed on the official ballots to be used at 4105
the primary election, whose nomination or election is to be 4106
determined only by electors within that subdivision and who 4107
filed valid declarations of candidacy and petitions. 4108

Sec. 5705.01. As used in this chapter: 4109

(A) "Subdivision" means any county; municipal corporation; 4110
township; township police district; joint police district; 4111
township fire district; joint fire district; joint ambulance 4112
district; joint emergency medical services district; fire and 4113
ambulance district; joint recreation district; township waste 4114
disposal district; township road district; community college 4115
district; technical college district; detention facility 4116
district; a district organized under section 2151.65 of the 4117
Revised Code; a combined district organized under sections 4118
2152.41 and 2151.65 of the Revised Code; a joint-county alcohol, 4119
drug addiction, and mental health service district; a drainage 4120
improvement district created under section 6131.52 of the 4121
Revised Code; a lake facilities authority created under Chapter 4122
353. of the Revised Code; a union cemetery district; a county 4123
school financing district; a city, local, exempted village, 4124
cooperative education, or joint vocational school district; or a 4125
regional student education district created under section 4126
3313.83 of the Revised Code. 4127

(B) "Municipal corporation" means all municipal 4128
corporations, including those that have adopted a charter under 4129
Article XVIII, Ohio Constitution. 4130

(C) "Taxing authority" or "bond issuing authority" means, 4131
in the case of any county, the board of county commissioners; in 4132
the case of a municipal corporation, the council or other 4133
legislative authority of the municipal corporation; in the case 4134
of a city, local, exempted village, cooperative education, or 4135
joint vocational school district, the board of education; in the 4136
case of a community college district, the board of trustees of 4137
the district; in the case of a technical college district, the 4138
board of trustees of the district; in the case of a detention 4139
facility district, a district organized under section 2151.65 of 4140
the Revised Code, or a combined district organized under 4141
sections 2152.41 and 2151.65 of the Revised Code, the joint 4142
board of county commissioners of the district; in the case of a 4143
township, the board of township trustees; in the case of a joint 4144
police district, the joint police district board; in the case of 4145
a joint fire district, the board of fire district trustees; in 4146
the case of a joint recreation district, the joint recreation 4147
district board of trustees; in the case of a joint-county 4148
alcohol, drug addiction, and mental health service district, the 4149
district's board of alcohol, drug addiction, and mental health 4150
services; in the case of a joint ambulance district or a fire 4151
and ambulance district, the board of trustees of the district; 4152
in the case of a union cemetery district, the legislative 4153
authority of the municipal corporation and the board of township 4154
trustees, acting jointly as described in section 759.341 of the 4155
Revised Code; in the case of a drainage improvement district, 4156
the board of county commissioners of the county in which the 4157
drainage district is located; in the case of a lake facilities 4158
authority, the board of directors; in the case of a joint 4159
emergency medical services district, the joint board of county 4160
commissioners of all counties in which all or any part of the 4161
district lies; and in the case of a township police district, a 4162

township fire district, a township road district, or a township 4163
waste disposal district, the board of township trustees of the 4164
township in which the district is located. "Taxing authority" 4165
also means the educational service center governing board that 4166
serves as the taxing authority of a county school financing 4167
district as provided in section 3311.50 of the Revised Code, and 4168
the board of directors of a regional student education district 4169
created under section 3313.83 of the Revised Code. 4170

(D) "Fiscal officer" in the case of a county, means the 4171
county auditor; in the case of a municipal corporation, the city 4172
auditor or village clerk, or an officer who, by virtue of the 4173
charter, has the duties and functions of the city auditor or 4174
village clerk, except that in the case of a municipal university 4175
the board of directors of which have assumed, in the manner 4176
provided by law, the custody and control of the funds of the 4177
university, the chief accounting officer of the university shall 4178
perform, with respect to the funds, the duties vested in the 4179
fiscal officer of the subdivision by sections 5705.41 and 4180
5705.44 of the Revised Code; in the case of a school district, 4181
the treasurer of the board of education; in the case of a county 4182
school financing district, the treasurer of the educational 4183
service center governing board that serves as the taxing 4184
authority; in the case of a township, the township fiscal 4185
officer; in the case of a joint police district, the treasurer 4186
of the district; in the case of a joint fire district, the clerk 4187
of the board of fire district trustees; in the case of a joint 4188
ambulance district, the clerk of the board of trustees of the 4189
district; in the case of a joint emergency medical services 4190
district, the person appointed as fiscal officer pursuant to 4191
division (D) of section 307.053 of the Revised Code; in the case 4192
of a fire and ambulance district, the person appointed as fiscal 4193

officer pursuant to division (B) of section 505.375 of the Revised Code; in the case of a joint recreation district, the person designated pursuant to section 755.15 of the Revised Code; in the case of a union cemetery district, the clerk of the municipal corporation designated in section 759.34 of the Revised Code; in the case of a children's home district, educational service center, general health district, joint-county alcohol, drug addiction, and mental health service district, county library district, detention facility district, district organized under section 2151.65 of the Revised Code, a combined district organized under sections 2152.41 and 2151.65 of the Revised Code, or a metropolitan park district for which no treasurer has been appointed pursuant to section 1545.07 of the Revised Code, the county auditor of the county designated by law to act as the auditor of the district; in the case of a metropolitan park district which has appointed a treasurer pursuant to section 1545.07 of the Revised Code, that treasurer; in the case of a drainage improvement district, the auditor of the county in which the drainage improvement district is located; in the case of a lake facilities authority, the fiscal officer designated under section 353.02 of the Revised Code; in the case of a regional student education district, the fiscal officer appointed pursuant to section 3313.83 of the Revised Code; and in all other cases, the officer responsible for keeping the appropriation accounts and drawing warrants for the expenditure of the moneys of the district or taxing unit.

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

more. 4225

(F) "Current operating expenses" and "current expenses" 4226
mean the lawful expenditures of a subdivision, except those for 4227
permanent improvements, and except payments for interest, 4228
sinking fund, and retirement of bonds, notes, and certificates 4229
of indebtedness of the subdivision. 4230

(G) "Debt charges" means interest, sinking fund, and 4231
retirement charges on bonds, notes, or certificates of 4232
indebtedness. 4233

(H) "Taxing unit" means any subdivision or other 4234
governmental district having authority to levy taxes on the 4235
property in the district or issue bonds that constitute a charge 4236
against the property of the district, including conservancy 4237
districts, metropolitan park districts, sanitary districts, road 4238
districts, and other districts. 4239

(I) "District authority" means any board of directors, 4240
trustees, commissioners, or other officers controlling a 4241
district institution or activity that derives its income or 4242
funds from two or more subdivisions, such as the educational 4243
service center, the trustees of district children's homes, the 4244
district board of health, a joint-county alcohol, drug 4245
addiction, and mental health service district's board of 4246
alcohol, drug addiction, and mental health services, detention 4247
facility districts, a joint recreation district board of 4248
trustees, districts organized under section 2151.65 of the 4249
Revised Code, combined districts organized under sections 4250
2152.41 and 2151.65 of the Revised Code, and other such boards. 4251

(J) "Tax list" and "tax duplicate" mean the general tax 4252
lists and duplicates prescribed by sections 319.28 and 319.29 of 4253

the Revised Code. 4254

(K) "Property" as applied to a tax levy means taxable 4255
property listed on general tax lists and duplicates. 4256

(L) "Association library district" means a territory, the 4257
boundaries of which are defined by the state library board 4258
pursuant to division (I) of section 3375.01 of the Revised Code, 4259
in which a library association or private corporation maintains 4260
a free public library. 4261

(M) "Library district" means a territory, the boundaries 4262
of which are defined by the state library board pursuant to 4263
section 3375.01 of the Revised Code, in which the board of 4264
trustees of a county, municipal corporation, school district, or 4265
township public library maintains a free public library. 4266

(N) "Qualifying library levy" means either of the 4267
following: 4268

(1) A levy for the support of a library association or 4269
private corporation that has an association library district 4270
with boundaries that are not identical to those of a 4271
subdivision; 4272

(2) A levy proposed under section 5705.23 of the Revised 4273
Code for the support of the board of trustees of a public 4274
library that has a library district with boundaries that are not 4275
identical to those of a subdivision. 4276

(O) "School library district" means a school district in 4277
which a free public library has been established that is under 4278
the control and management of a board of library trustees as 4279
provided in section 3375.15 of the Revised Code. 4280

(P) "Appropriate board of elections" means the board of 4281

elections of the county in which the subdivision is located. If 4282
the subdivision has territory in more than one county, 4283
"appropriate board of elections" means the board of elections of 4284
the county that contains the most populous portion of the 4285
subdivision. 4286

Sec. 5705.03. (A) The taxing authority of each subdivision 4287
may levy taxes annually, subject to the limitations of sections 4288
5705.01 to 5705.47 of the Revised Code, on the real and personal 4289
property within the subdivision for the purpose of paying the 4290
current operating expenses of the subdivision and acquiring or 4291
constructing permanent improvements. The taxing authority of 4292
each subdivision and taxing unit shall, subject to the 4293
limitations of such sections, levy such taxes annually as are 4294
necessary to pay the interest and sinking fund on and retire at 4295
maturity the bonds, notes, and certificates of indebtedness of 4296
such subdivision and taxing unit, including levies in 4297
anticipation of which the subdivision or taxing unit has 4298
incurred indebtedness. 4299

(B) (1) When a taxing authority determines that it is 4300
necessary to levy a tax outside the ten-mill limitation for any 4301
purpose authorized by the Revised Code, the taxing authority 4302
shall certify to the county auditor a resolution or ordinance 4303
requesting that the county auditor certify to the taxing 4304
authority the total current tax valuation of the subdivision, 4305
and the number of mills required to generate a specified amount 4306
of revenue, or the dollar amount of revenue that would be 4307
generated by a specified number of mills. The resolution or 4308
ordinance shall state the purpose of the tax, whether the tax is 4309
an additional levy or a renewal or a replacement of an existing 4310
tax, and the section of the Revised Code authorizing submission 4311
of the question of the tax. If a subdivision is located in more 4312

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) If, upon receiving the certification from the county auditor, the taxing authority proceeds with the submission of the question of the tax to electors, the taxing authority shall certify its resolution or ordinance, accompanied by a copy of the county auditor's certification, to the ~~proper county~~ appropriate board of elections in the manner and within the time prescribed by the section of the Revised Code governing submission of the question, and shall include with its certification the rate of the tax levy, expressed in mills for each one dollar in tax valuation as estimated by the county auditor. If the subdivision has territory in more than one county, then not later than the day by which the taxing authority is required to make that certification, the taxing authority also shall submit a notice of the resolution or ordinance, on a form prescribed by the secretary of state, to the board of elections of every other county in which the subdivision has territory. The ~~county~~-appropriate board of elections shall not submit the question of the tax to electors unless a copy of the county auditor's certification accompanies

the resolution or ordinance the taxing authority certifies to 4344
the board. Before requesting a taxing authority to submit a tax 4345
levy, any agency or authority authorized to make that request 4346
shall first request the certification from the county auditor 4347
provided under this section. 4348

(4) This division is supplemental to, and not in 4349
derogation of, any similar requirement governing the 4350
certification by the county auditor of the tax valuation of a 4351
subdivision or necessary tax rates for the purposes of the 4352
submission of the question of a tax in excess of the ten-mill 4353
limitation, including sections 133.18 and 5705.195 of the 4354
Revised Code. 4355

(C) All taxes levied on property shall be extended on the 4356
tax duplicate by the county auditor of the county in which the 4357
property is located, and shall be collected by the county 4358
treasurer of such county in the same manner and under the same 4359
laws and rules as are prescribed for the assessment and 4360
collection of county taxes. The proceeds of any tax levied by or 4361
for any subdivision when received by its fiscal officer shall be 4362
deposited in its treasury to the credit of the appropriate fund. 4363

Sec. 5705.19. This section does not apply to school 4364
districts, county school financing districts, or lake facilities 4365
authorities. 4366

The taxing authority of any subdivision at any time and in 4367
any year, by vote of two-thirds of all the members of the taxing 4368
authority, may declare by resolution and certify the resolution 4369
to the appropriate board of elections not less than ninety days 4370
before the election upon which it will be voted that the amount 4371
of taxes that may be raised within the ten-mill limitation will 4372
be insufficient to provide for the necessary requirements of the 4373

subdivision and . If the subdivision has territory in more than 4374
one county, then not later than the ninetieth day before the day 4375
of the election, the taxing authority also shall submit a notice 4376
of the resolution, on a form prescribed by the secretary of 4377
state, to the board of elections of every other county in which 4378
the subdivision has territory. The resolution shall declare that 4379
it is necessary to levy a tax in excess of that limitation for 4380
any of the following purposes: 4381

(A) For current expenses of the subdivision, except that 4382
the total levy for current expenses of a detention facility 4383
district or district organized under section 2151.65 of the 4384
Revised Code shall not exceed two mills and that the total levy 4385
for current expenses of a combined district organized under 4386
sections 2151.65 and 2152.41 of the Revised Code shall not 4387
exceed four mills; 4388

(B) For the payment of debt charges on certain described 4389
bonds, notes, or certificates of indebtedness of the subdivision 4390
issued subsequent to January 1, 1925; 4391

(C) For the debt charges on all bonds, notes, and 4392
certificates of indebtedness issued and authorized to be issued 4393
prior to January 1, 1925; 4394

(D) For a public library of, or supported by, the 4395
subdivision under whatever law organized or authorized to be 4396
supported; 4397

(E) For a municipal university, not to exceed two mills 4398
over the limitation of one mill prescribed in section 3349.13 of 4399
the Revised Code; 4400

(F) For the construction or acquisition of any specific 4401
permanent improvement or class of improvements that the taxing 4402

authority of the subdivision may include in a single bond issue; 4403

(G) For the general construction, reconstruction, 4404
resurfacing, and repair of streets, roads, and bridges in 4405
municipal corporations, counties, or townships; 4406

(H) For parks and recreational purposes; 4407

(I) For providing and maintaining fire apparatus, 4408
mechanical resuscitators, underwater rescue and recovery 4409
equipment, or other fire equipment and appliances, buildings and 4410
sites therefor, or sources of water supply and materials 4411
therefor, for the establishment and maintenance of lines of 4412
fire-alarm communications, for the payment of firefighting 4413
companies or permanent, part-time, or volunteer firefighting, 4414
emergency medical service, administrative, or communications 4415
personnel to operate the same, including the payment of any 4416
employer contributions required for such personnel under section 4417
145.48 or 742.34 of the Revised Code, for the purchase of 4418
ambulance equipment, for the provision of ambulance, paramedic, 4419
or other emergency medical services operated by a fire 4420
department or firefighting company, or for the payment of other 4421
related costs; 4422

(J) For providing and maintaining motor vehicles, 4423
communications, other equipment, buildings, and sites for such 4424
buildings used directly in the operation of a police department, 4425
for the payment of salaries of permanent or part-time police, 4426
communications, or administrative personnel to operate the same, 4427
including the payment of any employer contributions required for 4428
such personnel under section 145.48 or 742.33 of the Revised 4429
Code, for the payment of the costs incurred by townships as a 4430
result of contracts made with other political subdivisions in 4431
order to obtain police protection, for the provision of 4432

ambulance or emergency medical services operated by a police	4433
department, or for the payment of other related costs;	4434
(K) For the maintenance and operation of a county home or	4435
detention facility;	4436
(L) For community developmental disabilities programs and	4437
services pursuant to Chapter 5126. of the Revised Code, except	4438
that such levies shall be subject to the procedures and	4439
requirements of section 5705.222 of the Revised Code;	4440
(M) For regional planning;	4441
(N) For a county's share of the cost of maintaining and	4442
operating schools, district detention facilities, forestry	4443
camps, or other facilities, or any combination thereof,	4444
established under section 2151.65 or 2152.41 of the Revised Code	4445
or both of those sections;	4446
(O) For providing for flood defense, providing and	4447
maintaining a flood wall or pumps, and other purposes to prevent	4448
floods;	4449
(P) For maintaining and operating sewage disposal plants	4450
and facilities;	4451
(Q) For the purpose of purchasing, acquiring,	4452
constructing, enlarging, improving, equipping, repairing,	4453
maintaining, or operating, or any combination of the foregoing,	4454
a county transit system pursuant to sections 306.01 to 306.13 of	4455
the Revised Code, or of making any payment to a board of county	4456
commissioners operating a transit system or a county transit	4457
board pursuant to section 306.06 of the Revised Code;	4458
(R) For the subdivision's share of the cost of acquiring	4459
or constructing any schools, forestry camps, detention	4460

facilities, or other facilities, or any combination thereof,	4461
under section 2151.65 or 2152.41 of the Revised Code or both of	4462
those sections;	4463
(S) For the prevention, control, and abatement of air	4464
pollution;	4465
(T) For maintaining and operating cemeteries;	4466
(U) For providing ambulance service, emergency medical	4467
service, or both;	4468
(V) For providing for the collection and disposal of	4469
garbage or refuse, including yard waste;	4470
(W) For the payment of the police officer employers'	4471
contribution or the firefighter employers' contribution required	4472
under sections 742.33 and 742.34 of the Revised Code;	4473
(X) For the construction and maintenance of a drainage	4474
improvement pursuant to section 6131.52 of the Revised Code;	4475
(Y) For providing or maintaining senior citizens services	4476
or facilities as authorized by section 307.694, 307.85, 505.70,	4477
or 505.706 or division (EE) of section 717.01 of the Revised	4478
Code;	4479
(Z) For the provision and maintenance of zoological park	4480
services and facilities as authorized under section 307.76 of	4481
the Revised Code;	4482
(AA) For the maintenance and operation of a free public	4483
museum of art, science, or history;	4484
(BB) For the establishment and operation of a 9-1-1	4485
system, as defined in section 128.01 of the Revised Code;	4486
(CC) For the purpose of acquiring, rehabilitating, or	4487

developing rail property or rail service. As used in this 4488
division, "rail property" and "rail service" have the same 4489
meanings as in section 4981.01 of the Revised Code. This 4490
division applies only to a county, township, or municipal 4491
corporation. 4492

(DD) For the purpose of acquiring property for, 4493
constructing, operating, and maintaining community centers as 4494
provided for in section 755.16 of the Revised Code; 4495

(EE) For the creation and operation of an office or joint 4496
office of economic development, for any economic development 4497
purpose of the office, and to otherwise provide for the 4498
establishment and operation of a program of economic development 4499
pursuant to sections 307.07 and 307.64 of the Revised Code, or 4500
to the extent that the expenses of a county land reutilization 4501
corporation organized under Chapter 1724. of the Revised Code 4502
are found by the board of county commissioners to constitute the 4503
promotion of economic development, for the payment of such 4504
operations and expenses; 4505

(FF) For the purpose of acquiring, establishing, 4506
constructing, improving, equipping, maintaining, or operating, 4507
or any combination of the foregoing, a township airport, landing 4508
field, or other air navigation facility pursuant to section 4509
505.15 of the Revised Code; 4510

(GG) For the payment of costs incurred by a township as a 4511
result of a contract made with a county pursuant to section 4512
505.263 of the Revised Code in order to pay all or any part of 4513
the cost of constructing, maintaining, repairing, or operating a 4514
water supply improvement; 4515

(HH) For a board of township trustees to acquire, other 4516

than by appropriation, an ownership interest in land, water, or 4517
wetlands, or to restore or maintain land, water, or wetlands in 4518
which the board has an ownership interest, not for purposes of 4519
recreation, but for the purposes of protecting and preserving 4520
the natural, scenic, open, or wooded condition of the land, 4521
water, or wetlands against modification or encroachment 4522
resulting from occupation, development, or other use, which may 4523
be styled as protecting or preserving "greenspace" in the 4524
resolution, notice of election, or ballot form. Except as 4525
otherwise provided in this division, land is not acquired for 4526
purposes of recreation, even if the land is used for 4527
recreational purposes, so long as no building, structure, or 4528
fixture used for recreational purposes is permanently attached 4529
or affixed to the land. Except as otherwise provided in this 4530
division, land that previously has been acquired in a township 4531
for these greenspace purposes may subsequently be used for 4532
recreational purposes if the board of township trustees adopts a 4533
resolution approving that use and no building, structure, or 4534
fixture used for recreational purposes is permanently attached 4535
or affixed to the land. The authorization to use greenspace land 4536
for recreational use does not apply to land located in a 4537
township that had a population, at the time it passed its first 4538
greenspace levy, of more than thirty-eight thousand within a 4539
county that had a population, at that time, of at least eight 4540
hundred sixty thousand. 4541

(II) For the support by a county of a crime victim 4542
assistance program that is provided and maintained by a county 4543
agency or a private, nonprofit corporation or association under 4544
section 307.62 of the Revised Code; 4545

(JJ) For any or all of the purposes set forth in divisions 4546
(I) and (J) of this section. This division applies only to a 4547

township. 4548

(KK) For a countywide public safety communications system 4549
under section 307.63 of the Revised Code. This division applies 4550
only to counties. 4551

(LL) For the support by a county of criminal justice 4552
services under section 307.45 of the Revised Code; 4553

(MM) For the purpose of maintaining and operating a jail 4554
or other detention facility as defined in section 2921.01 of the 4555
Revised Code; 4556

(NN) For purchasing, maintaining, or improving, or any 4557
combination of the foregoing, real estate on which to hold, and 4558
the operating expenses of, agricultural fairs operated by a 4559
county agricultural society or independent agricultural society 4560
under Chapter 1711. of the Revised Code. This division applies 4561
only to a county. 4562

(OO) For constructing, rehabilitating, repairing, or 4563
maintaining sidewalks, walkways, trails, bicycle pathways, or 4564
similar improvements, or acquiring ownership interests in land 4565
necessary for the foregoing improvements; 4566

(PP) For both of the purposes set forth in divisions (G) 4567
and (OO) of this section. 4568

(QQ) For both of the purposes set forth in divisions (H) 4569
and (HH) of this section. This division applies only to a 4570
township. 4571

(RR) For the legislative authority of a municipal 4572
corporation, board of county commissioners of a county, or board 4573
of township trustees of a township to acquire agricultural 4574
easements, as defined in section 5301.67 of the Revised Code, 4575

and to supervise and enforce the easements. 4576

(SS) For both of the purposes set forth in divisions (BB) 4577
and (KK) of this section. This division applies only to a 4578
county. 4579

(TT) For the maintenance and operation of a facility that 4580
is organized in whole or in part to promote the sciences and 4581
natural history under section 307.761 of the Revised Code. 4582

(UU) For the creation and operation of a county land 4583
reutilization corporation and for any programs or activities of 4584
the corporation found by the board of directors of the 4585
corporation to be consistent with the purposes for which the 4586
corporation is organized; 4587

(VV) For construction and maintenance of improvements and 4588
expenses of soil and water conservation district programs under 4589
Chapter 940. of the Revised Code; 4590

(WW) For the OSU extension fund created under section 4591
3335.35 of the Revised Code for the purposes prescribed under 4592
section 3335.36 of the Revised Code for the benefit of the 4593
citizens of a county. This division applies only to a county. 4594

(XX) For a municipal corporation that withdraws or 4595
proposes by resolution to withdraw from a regional transit 4596
authority under section 306.55 of the Revised Code to provide 4597
transportation services for the movement of persons within, 4598
from, or to the municipal corporation; 4599

(YY) For any combination of the purposes specified in 4600
divisions (NN), (VV), and (WW) of this section. This division 4601
applies only to a county. 4602

The resolution shall be confined to the purpose or 4603

purposes described in one division of this section, to which the 4604
revenue derived therefrom shall be applied. The existence in any 4605
other division of this section of authority to levy a tax for 4606
any part or all of the same purpose or purposes does not 4607
preclude the use of such revenues for any part of the purpose or 4608
purposes of the division under which the resolution is adopted. 4609

The resolution shall specify the amount of the increase in 4610
rate that it is necessary to levy, the purpose of that increase 4611
in rate, and the number of years during which the increase in 4612
rate shall be in effect, which may or may not include a levy 4613
upon the duplicate of the current year. The number of years may 4614
be any number not exceeding five, except as follows: 4615

(1) When the additional rate is for the payment of debt 4616
charges, the increased rate shall be for the life of the 4617
indebtedness. 4618

(2) When the additional rate is for any of the following, 4619
the increased rate shall be for a continuing period of time: 4620

(a) For the current expenses for a detention facility 4621
district, a district organized under section 2151.65 of the 4622
Revised Code, or a combined district organized under sections 4623
2151.65 and 2152.41 of the Revised Code; 4624

(b) For providing a county's share of the cost of 4625
maintaining and operating schools, district detention 4626
facilities, forestry camps, or other facilities, or any 4627
combination thereof, established under section 2151.65 or 4628
2152.41 of the Revised Code or under both of those sections. 4629

(3) When the additional rate is for either of the 4630
following, the increased rate may be for a continuing period of 4631
time: 4632

(a) For the purposes set forth in division (I), (J), (U), 4633
or (KK) of this section; 4634

(b) For the maintenance and operation of a joint 4635
recreation district. 4636

(4) When the increase is for the purpose or purposes set 4637
forth in division (D), (G), (H), (T), (Z), (CC), or (PP) of this 4638
section, the tax levy may be for any specified number of years 4639
or for a continuing period of time, as set forth in the 4640
resolution. 4641

A levy for one of the purposes set forth in division (G), 4642
(I), (J), or (U) of this section may be reduced pursuant to 4643
section 5705.261 or 5705.31 of the Revised Code. A levy for one 4644
of the purposes set forth in division (G), (I), (J), or (U) of 4645
this section may also be terminated or permanently reduced by 4646
the taxing authority if it adopts a resolution stating that the 4647
continuance of the levy is unnecessary and the levy shall be 4648
terminated or that the millage is excessive and the levy shall 4649
be decreased by a designated amount. 4650

A resolution of a detention facility district, a district 4651
organized under section 2151.65 of the Revised Code, or a 4652
combined district organized under both sections 2151.65 and 4653
2152.41 of the Revised Code may include both current expenses 4654
and other purposes, provided that the resolution shall apportion 4655
the annual rate of levy between the current expenses and the 4656
other purpose or purposes. The apportionment need not be the 4657
same for each year of the levy, but the respective portions of 4658
the rate actually levied each year for the current expenses and 4659
the other purpose or purposes shall be limited by the 4660
apportionment. 4661

Whenever a board of county commissioners, acting either as 4662
the taxing authority of its county or as the taxing authority of 4663
a sewer district or subdistrict created under Chapter 6117. of 4664
the Revised Code, by resolution declares it necessary to levy a 4665
tax in excess of the ten-mill limitation for the purpose of 4666
constructing, improving, or extending sewage disposal plants or 4667
sewage systems, the tax may be in effect for any number of years 4668
not exceeding twenty, and the proceeds of the tax, 4669
notwithstanding the general provisions of this section, may be 4670
used to pay debt charges on any obligations issued and 4671
outstanding on behalf of the subdivision for the purposes 4672
enumerated in this paragraph, provided that any such obligations 4673
have been specifically described in the resolution. 4674

A resolution adopted by the legislative authority of a 4675
municipal corporation that is for the purpose in division (XX) 4676
of this section may be combined with the purpose provided in 4677
section 306.55 of the Revised Code, by vote of two-thirds of all 4678
members of the legislative authority. The legislative authority 4679
may certify the resolution to the appropriate board of elections 4680
as a combined question. The question appearing on the ballot 4681
shall be as provided in section 5705.252 of the Revised Code. 4682

A levy for the purpose set forth in division (BB) of this 4683
section may be imposed in all or a portion of the territory of a 4684
subdivision. If the 9-1-1 system to be established and operated 4685
with levy funds excludes territory located within the 4686
subdivision, the resolution adopted under this section, or a 4687
resolution proposing to renew such a levy that was imposed in 4688
all of the territory of the subdivision, may describe the area 4689
served or to be served by the system and specify that the 4690
proposed tax would be imposed only in the areas receiving or to 4691
receive the service. Upon passage of such a resolution, the 4692

appropriate board of elections shall submit the question of the 4693
tax levy only to those electors residing in the area or areas in 4694
which the tax would be imposed. If the 9-1-1 system would serve 4695
the entire subdivision, the resolution shall not exclude 4696
territory from the tax levy. 4697

The resolution shall go into immediate effect upon its 4698
passage, and no publication of the resolution is necessary other 4699
than that provided for in the notice of election 4700

When the electors of a subdivision or, in the case of a 4701
qualifying library levy for the support of a library association 4702
or private corporation, the electors of the association library 4703
district or, in the case of a 9-1-1 system levy serving only a 4704
portion of the territory of a subdivision, the electors of the 4705
portion of the subdivision in which the levy would be imposed 4706
have approved a tax levy under this section, the taxing 4707
authority of the subdivision may anticipate a fraction of the 4708
proceeds of the levy and issue anticipation notes in accordance 4709
with section 5705.191 or 5705.193 of the Revised Code. 4710

Sec. 5705.191. The taxing authority of any subdivision, 4711
other than the board of education of a school district or the 4712
taxing authority of a county school financing district, by a 4713
vote of two-thirds of all its members, may declare by resolution 4714
that the amount of taxes that may be raised within the ten-mill 4715
limitation by levies on the current tax duplicate will be 4716
insufficient to provide an adequate amount for the necessary 4717
requirements of the subdivision, and that it is necessary to 4718
levy a tax in excess of such limitation for any of the purposes 4719
in section 5705.19 of the Revised Code, or to supplement the 4720
general fund for the purpose of making appropriations for one or 4721
more of the following purposes: public assistance, human or 4722

social services, relief, welfare, hospitalization, health, and 4723
support of general hospitals, and that the question of such 4724
additional tax levy shall be submitted to the electors of the 4725
subdivision at a general, primary, or special election to be 4726
held at a time therein specified. In the case of a qualifying 4727
library levy for the support of a library association or private 4728
corporation, the question of the levy shall be submitted to the 4729
electors of the association library district. Such resolution 4730
shall not include a levy on the current tax list and duplicate 4731
unless such election is to be held at or prior to the general 4732
election day of the current tax year. Such resolution shall 4733
conform to the requirements of section 5705.19 of the Revised 4734
Code, except that a levy to supplement the general fund for the 4735
purposes of public assistance, human or social services, relief, 4736
welfare, hospitalization, health, or the support of general or 4737
tuberculosis hospitals may not be for a longer period than ten 4738
years. All other levies under this section may not be for a 4739
longer period than five years unless a longer period is 4740
permitted by section 5705.19 of the Revised Code, and the 4741
resolution shall specify the date of holding such election, 4742
which shall not be earlier than ninety days after the adoption 4743
and certification of such resolution. The resolution shall go 4744
into immediate effect upon its passage and no publication of the 4745
same is necessary other than that provided for in the notice of 4746
election. A copy of such resolution, immediately after its 4747
passage, shall be certified to the appropriate board of 4748
elections ~~of the proper county or counties~~ in the manner 4749
provided by section 5705.25 of the Revised Code, and such 4750
section shall govern the arrangements for the submission of such 4751
question and other matters with respect to such election, to 4752
which section 5705.25 of the Revised Code refers, excepting that 4753
such election shall be held on the date specified in the 4754

resolution, which shall be consistent with the requirements of 4755
section 3501.01 of the Revised Code, provided that only one 4756
special election for the submission of such question may be held 4757
in any one calendar year and provided that a special election 4758
may be held upon the same day a primary election is held. 4759
Publication of notice of that election shall be made in a 4760
newspaper of general circulation in the county once a week for 4761
two consecutive weeks, or as provided in section 7.16 of the 4762
Revised Code, prior to the election. If the appropriate board of 4763
elections operates and maintains a web site, the appropriate 4764
board of elections shall post notice of the election on its web 4765
site for thirty days prior to the election. 4766

If a majority of the electors voting on the question vote 4767
in favor thereof, the taxing authority of the subdivision may 4768
make the necessary levy within such subdivision or, in the case 4769
of a qualifying library levy for the support of a library 4770
association or private corporation, within the association 4771
library district, at the additional rate or at any lesser rate 4772
outside the ten-mill limitation on the tax list and duplicate 4773
for the purpose stated in the resolution. Such tax levy shall be 4774
included in the next annual tax budget that is certified to the 4775
county budget commission. 4776

After the approval of such a levy by the electors, the 4777
taxing authority of the subdivision may anticipate a fraction of 4778
the proceeds of such levy and issue anticipation notes. In the 4779
case of a continuing levy that is not levied for the purpose of 4780
current expenses, notes may be issued at any time after approval 4781
of the levy in an amount not more than fifty per cent of the 4782
total estimated proceeds of the levy for the succeeding ten 4783
years, less an amount equal to the fraction of the proceeds of 4784
the levy previously anticipated by the issuance of anticipation 4785

notes. In the case of a levy for a fixed period that is not for 4786
the purpose of current expenses, notes may be issued at any time 4787
after approval of the levy in an amount not more than fifty per 4788
cent of the total estimated proceeds of the levy throughout the 4789
remaining life of the levy, less an amount equal to the fraction 4790
of the proceeds of the levy previously anticipated by the 4791
issuance of anticipation notes. In the case of a levy for 4792
current expenses, notes may be issued after the approval of the 4793
levy by the electors and prior to the time when the first tax 4794
collection from the levy can be made. Such notes may be issued 4795
in an amount not more than fifty per cent of the total estimated 4796
proceeds of the levy throughout the term of the levy in the case 4797
of a levy for a fixed period, or fifty per cent of the total 4798
estimated proceeds for the first ten years of the levy in the 4799
case of a continuing levy. 4800

No anticipation notes that increase the net indebtedness 4801
of a county may be issued without the prior consent of the board 4802
of county commissioners of that county. The notes shall be 4803
issued as provided in section 133.24 of the Revised Code, shall 4804
have principal payments during each year after the year of their 4805
issuance over a period not exceeding the life of the levy 4806
anticipated, and may have a principal payment in the year of 4807
their issuance. 4808

"Taxing authority" and "subdivision" have the same 4809
meanings as in section 5705.01 of the Revised Code. 4810

This section is supplemental to and not in derogation of 4811
sections 5705.20, 5705.21, and 5705.22 of the Revised Code. 4812

Sec. 5705.195. Within five days after the resolution is 4813
certified to the county auditor as provided by section 5705.194 4814
of the Revised Code, the auditor shall calculate and certify to 4815

the taxing authority the annual levy, expressed in dollars and 4816
cents for each one hundred dollars of valuation as well as in 4817
mills for each one dollar of valuation, throughout the life of 4818
the levy which will be required to produce the annual amount set 4819
forth in the resolution assuming that the amount of the tax list 4820
of such subdivision remains throughout the life of the levy the 4821
same as the amount of the tax list for the current year, and if 4822
this is not determined, the estimated amount submitted by the 4823
auditor to the county budget commission. When considering the 4824
tangible personal property component of the tax valuation of the 4825
subdivision, the county auditor shall take into account the 4826
assessment percentages prescribed in section 5711.22 of the 4827
Revised Code. The tax commissioner may issue rules, orders, or 4828
instructions directing how the assessment percentages must be 4829
utilized. 4830

Upon receiving the certification from the county auditor, 4831
if the taxing authority desires to proceed with the submission 4832
of the question it shall, not less than ninety days before the 4833
day of such election, certify its resolution, together with the 4834
amount of the average tax levy, expressed in dollars and cents 4835
for each one hundred dollars of valuation as well as in mills 4836
for each one dollar of valuation, estimated by the auditor, and 4837
the number of years the levy is to run to the appropriate board 4838
of elections ~~of the county~~, which shall prepare the ballots and 4839
make other necessary arrangements for the submission of the 4840
question to the voters of the subdivision. If the subdivision 4841
has territory in more than one county, then not later than the 4842
ninetieth day before the day of the election, the taxing 4843
authority also shall submit a notice of the resolution, on a 4844
form prescribed by the secretary of state, to the board of 4845
elections of every other county in which the subdivision has 4846

territory. 4847

Sec. 5705.199. (A) At any time the board of education of a 4848
city, local, exempted village, cooperative education, or joint 4849
vocational school district, by a vote of two-thirds of all its 4850
members, may declare by resolution that the revenue that will be 4851
raised by all tax levies that the district is authorized to 4852
impose, when combined with state and federal revenues, will be 4853
insufficient to provide for the necessary requirements of the 4854
school district, and that it is therefore necessary to levy a 4855
tax in excess of the ten-mill limitation for the purpose of 4856
providing for the necessary requirements of the school district. 4857
Such a levy shall be proposed as a substitute for all or a 4858
portion of one or more existing levies imposed under sections 4859
5705.194 to 5705.197 of the Revised Code or under this section, 4860
by levying a tax as follows: 4861

(1) In the initial year the levy is in effect, the levy 4862
shall be in a specified amount of money equal to the aggregate 4863
annual dollar amount of proceeds derived from the levy or 4864
levies, or portion thereof, being substituted. 4865

(2) In each subsequent year the levy is in effect, the 4866
levy shall be in a specified amount of money equal to the sum of 4867
the following: 4868

(a) The dollar amount of the proceeds derived from the 4869
levy in the prior year; and 4870

(b) The dollar amount equal to the product of the total 4871
taxable value of all taxable real property in the school 4872
district in the then-current year, excluding carryover property 4873
as defined in section 319.301 of the Revised Code, multiplied by 4874
the annual levy, expressed in mills for each one dollar of 4875

valuation, that was required to produce the annual dollar amount 4876
of the levy under this section in the prior year; provided, that 4877
the amount under division (A) (2) (b) of this section shall not be 4878
less than zero. 4879

(B) The resolution proposing the substitute levy shall 4880
specify the annual dollar amount the levy is to produce in its 4881
initial year; the first calendar year in which the levy will be 4882
due; and the term of the levy expressed in years, which may be 4883
any number not exceeding ten, or for a continuing period of 4884
time. The resolution shall specify the date of holding the 4885
election, which shall not be earlier than ninety days after 4886
certification of the resolution to the appropriate board of 4887
elections, and which shall be consistent with the requirements 4888
of section 3501.01 of the Revised Code. If two or more existing 4889
levies are to be included in a single substitute levy, but are 4890
not scheduled to expire in the same year, the resolution shall 4891
specify that the existing levies to be substituted shall not be 4892
levied after the year preceding the year in which the substitute 4893
levy is first imposed. If the school district has territory in 4894
more than one county, then not later than the ninetieth day 4895
before the day of the election, the board of education also 4896
shall submit a notice of the resolution, on a form prescribed by 4897
the secretary of state, to the board of elections of every other 4898
county in which the school district has territory. 4899

The resolution shall go into immediate effect upon its 4900
passage, and no publication of the resolution shall be necessary 4901
other than that provided for in the notice of election. A copy 4902
of the resolution shall immediately after its passage be 4903
certified to the county auditor in the manner provided by 4904
section 5705.195 of the Revised Code, and sections 5705.194 and 4905
5705.196 of the Revised Code shall govern the arrangements for 4906

the submission of the question and other matters concerning the 4907
notice of election and the election, except as may be provided 4908
otherwise in this section. 4909

(C) The form of the ballot to be used at the election on 4910
the question of a levy under this section shall be as follows: 4911

"Shall a tax levy substituting for an existing levy be 4912
imposed by the (here insert name of school district) 4913
for the purpose of providing for the necessary requirements of 4914
the school district in the initial sum of (here 4915
insert the annual dollar amount the levy is to produce in its 4916
initial year), and a levy of taxes be made outside of the ten- 4917
mill limitation estimated by the county auditor to 4918
require (here insert number of mills) mills for each 4919
one dollar of valuation, which amounts to (here 4920
insert rate expressed in dollars and cents) for each one hundred 4921
dollars of valuation for the initial year of the tax, for a 4922
period of (here insert the number of years the levy 4923
is to be imposed, or that it will be levied for a continuing 4924
period of time), commencing in (first year the tax is 4925
to be levied), first due in calendar year (first 4926
calendar year in which the tax shall be due), with the sum of 4927
such tax to increase only if and as new land or real property 4928
improvements not previously taxed by the school district are 4929
added to its tax list? 4930

FOR THE TAX LEVY
AGAINST THE TAX LEVY

If the levy submitted is a proposal to substitute all or a 4934
portion of more than one existing levy, the form of the ballot 4935
may be changed so long as the ballot reflects the number of 4936

levies to be substituted and that none of the existing levies to 4937
be substituted will be levied after the year preceding the year 4938
in which the substitute levy is first imposed. The form of the 4939
ballot shall be modified by substituting the statement "Shall a 4940
tax levy substituting for an existing levy" with "Shall a tax 4941
levy substituting for existing levies" and adding the following 4942
statement after "added to its tax list?" and before "For the Tax 4943
Levy": 4944

"If approved, any remaining tax years on any of 4945
the (here insert the number of existing levies) 4946
existing levies will not be collected after (here 4947
insert the current tax year or, if not the current tax year, the 4948
applicable tax year)." 4949

(D) The submission of questions to the electors under this 4950
section is subject to the limitation on the number of election 4951
dates established by section 5705.214 of the Revised Code. 4952

(E) If a majority of the electors voting on the question 4953
so submitted in an election vote in favor of the levy, the board 4954
of education may make the necessary levy within the school 4955
district at the rate and for the purpose stated in the 4956
resolution. The tax levy shall be included in the next tax 4957
budget that is certified to the county budget commission. 4958

(F) A levy for a continuing period of time may be 4959
decreased pursuant to section 5705.261 of the Revised Code. 4960

(G) A levy under this section substituting for all or a 4961
portion of one or more existing levies imposed under sections 4962
5705.194 to 5705.197 of the Revised Code or under this section 4963
shall be treated as having renewed the levy or levies being 4964
substituted for purposes of the payments made under sections 4965

5751.20 to 5751.22 of the Revised Code. 4966

(H) After the approval of a levy on the current tax list 4967
and duplicate, and prior to the time when the first tax 4968
collection from the levy can be made, the board of education may 4969
anticipate a fraction of the proceeds of the levy and issue 4970
anticipation notes in a principal amount not exceeding fifty per 4971
cent of the total estimated proceeds of the levy to be collected 4972
during the first year of the levy. The notes shall be issued as 4973
provided in section 133.24 of the Revised Code, shall have 4974
principal payments during each year after the year of their 4975
issuance over a period not to exceed five years, and may have a 4976
principal payment in the year of their issuance. 4977

Sec. 5705.21. (A) At any time, the board of education of 4978
any city, local, exempted village, cooperative education, or 4979
joint vocational school district, by a vote of two-thirds of all 4980
its members, may declare by resolution that the amount of taxes 4981
that may be raised within the ten-mill limitation by levies on 4982
the current tax duplicate will be insufficient to provide an 4983
adequate amount for the necessary requirements of the school 4984
district, that it is necessary to levy a tax in excess of such 4985
limitation for one of the purposes specified in division (A), 4986
(D), (F), (H), or (DD) of section 5705.19 of the Revised Code, 4987
for general permanent improvements, for the purpose of operating 4988
a cultural center, for the purpose of providing for school 4989
safety and security, or for the purpose of providing education 4990
technology, and that the question of such additional tax levy 4991
shall be submitted to the electors of the school district at a 4992
special election on a day to be specified in the resolution. In 4993
the case of a qualifying library levy for the support of a 4994
library association or private corporation, the question shall 4995
be submitted to the electors of the association library 4996

district. If the resolution states that the levy is for the 4997
purpose of operating a cultural center, the ballot shall state 4998
that the levy is "for the purpose of operating the..... 4999
(name of cultural center)." 5000

As used in this division, "cultural center" means a 5001
freestanding building, separate from a public school building, 5002
that is open to the public for educational, musical, artistic, 5003
and cultural purposes; "education technology" means, but is not 5004
limited to, computer hardware, equipment, materials, and 5005
accessories, equipment used for two-way audio or video, and 5006
software; and "general permanent improvements" means permanent 5007
improvements without regard to the limitation of division (F) of 5008
section 5705.19 of the Revised Code that the improvements be a 5009
specific improvement or a class of improvements that may be 5010
included in a single bond issue. 5011

A resolution adopted under this division shall be confined 5012
to a single purpose and shall specify the amount of the increase 5013
in rate that it is necessary to levy, the purpose of the levy, 5014
and the number of years during which the increase in rate shall 5015
be in effect. The number of years may be any number not 5016
exceeding five or, if the levy is for current expenses of the 5017
district or for general permanent improvements, for a continuing 5018
period of time. 5019

(B) (1) The board of education of a qualifying school 5020
district, by resolution, may declare that it is necessary to 5021
levy a tax in excess of the ten-mill limitation for the purpose 5022
of paying the current expenses of partnering community schools 5023
and, if any of the levy proceeds are so allocated, of the 5024
district. A qualifying school district that is not a municipal 5025
school district may allocate all of the levy proceeds to 5026

partnering community schools. A municipal school district shall 5027
allocate a portion of the levy proceeds to the current expenses 5028
of the district. The resolution shall declare that the question 5029
of the additional tax levy shall be submitted to the electors of 5030
the school district at a special election on a day to be 5031
specified in the resolution. The resolution shall state the 5032
purpose of the levy, the rate of the tax expressed in mills per 5033
dollar of taxable value, the number of such mills to be levied 5034
for the current expenses of the partnering community schools and 5035
the number of such mills, if any, to be levied for the current 5036
expenses of the school district, the number of years the tax 5037
will be levied, and the first year the tax will be levied. The 5038
number of years the tax may be levied may be any number not 5039
exceeding ten years, or for a continuing period of time. 5040

The levy of a tax for the current expenses of a partnering 5041
community school under this section and the distribution of 5042
proceeds from the tax by a qualifying school district to 5043
partnering community schools is hereby determined to be a proper 5044
public purpose. 5045

(2) (a) If any portion of the levy proceeds are to be 5046
allocated to the current expenses of the qualifying school 5047
district, the form of the ballot at an election held pursuant to 5048
division (B) of this section shall be as follows: 5049

"Shall a levy be imposed by the..... (insert the name 5050
of the qualifying school district) for the purpose of current 5051
expenses of the school district and of partnering community 5052
schools at a rate not exceeding..... (insert the number of 5053
mills) mills for each one dollar of valuation, of which..... 5054
(insert the number of mills to be allocated to partnering 5055
community schools) mills is to be allocated to partnering 5056

community schools), which amounts to..... (insert the rate 5057
expressed in dollars and cents) for each one hundred dollars of 5058
valuation, for..... (insert the number of years the levy is to 5059
be imposed, or that it will be levied for a continuing period of 5060
time), beginning..... (insert first year the tax is to be 5061
levied), which will first be payable in calendar year..... 5062
(insert the first calendar year in which the tax would be 5063
payable)? 5064

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 5069
current expenses of partnering community schools, the form of 5070
the ballot shall be as follows: 5071

"Shall a levy be imposed by the..... (insert the name 5072
of the qualifying school district) for the purpose of current 5073
expenses of partnering community schools at a rate not 5074
exceeding..... (insert the number of mills) mills for each one 5075
dollar of valuation which amounts to..... (insert the rate 5076
expressed in dollars and cents) for each one hundred dollars of 5077
valuation, for..... (insert the number of years the levy is to 5078
be imposed, or that it will be levied for a continuing period of 5079
time), beginning..... (insert first year the tax is to be 5080
levied), which will first be payable in calendar year..... 5081
(insert the first calendar year in which the tax would be 5082
payable)? 5083

FOR THE TAX LEVY

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| AGAINST THE TAX LEVY

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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

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recent tax distribution. On or before the fifteenth day of June 5116
of each fiscal year, the board of education shall announce an 5117
estimated allocation to partnering community schools for the 5118
ensuing fiscal year. The board is not required to allocate to 5119
partnering community schools the entire partnering community 5120
schools amount in the fiscal year in which a tax distribution is 5121
received and deposited in the partnering community schools fund. 5122
The estimated allocation shall be published on the web site of 5123
the school district and expressed as a dollar amount per 5124
resident student. The actual allocation to community schools in 5125
a fiscal year need not conform to the estimate published by the 5126
school district so long if the estimate was made in good faith. 5127

Distributions by a school district under division (B) (3) 5128
(b) of this section shall be made in accordance with 5129
distribution agreements entered into by the board of education 5130
and each partnering community school eligible for distributions 5131
under this division. The distribution agreements shall be 5132
certified to the department of education each fiscal year before 5133
the thirtieth day of July. Each agreement shall provide for at 5134
least three distributions by the school district to the 5135
partnering community school during the fiscal year and shall 5136
require the initial distribution be made on or before the 5137
thirtieth day of July. 5138

(c) For the purposes of division (B) of this section, the 5139
number of resident students shall be the number of such students 5140
reported under section 3317.03 of the Revised Code and 5141
established by the department of education as of the date of 5142
receipt and deposit of the tax distribution. 5143

(4) To the extent an agreement whereby the qualifying 5144
school district and a community school endorse each other's 5145

programs is necessary for the community school to qualify as a 5146
partnering community school under division (B)(6)(b) of this 5147
section, the board of education of the school district shall 5148
certify to the department of education the agreement along with 5149
the determination that such agreement satisfies the requirements 5150
of that division. The board's determination is conclusive. 5151

(5) For the purposes of Chapter 3317. of the Revised Code 5152
or other laws referring to the "taxes charged and payable" for a 5153
school district, the taxes charged and payable for a qualifying 5154
school district that levies a tax under division (B) of this 5155
section includes only the taxes charged and payable under that 5156
levy for the current expenses of the school district, and does 5157
not include the taxes charged and payable for the current 5158
expenses of partnering community schools. The taxes charged and 5159
payable for the current expenses of partnering community schools 5160
shall not affect the calculation of "state education aid" as 5161
defined in section 5751.20 of the Revised Code. 5162

(6) As used in division (B) of this section: 5163

(a) "Qualifying school district" means a municipal school 5164
district, as defined in section 3311.71 of the Revised Code or a 5165
school district that contains within its territory a partnering 5166
community school. 5167

(b) "Partnering community school" means a community school 5168
established under Chapter 3314. of the Revised Code that is 5169
located within the territory of the qualifying school district 5170
and meets one of the following criteria: 5171

(i) If the qualifying school district is a municipal 5172
school district, the community school is sponsored by the 5173
district or is a party to an agreement with the district whereby 5174

the district and the community school endorse each other's programs;

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

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

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

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

(f) "Tax distribution" means a distribution of proceeds of

the tax authorized by division (B) of this section under section 5204
321.24 of the Revised Code and distributions that are 5205
attributable to that tax under sections 323.156 and 4503.068 of 5206
the Revised Code or other applicable law. 5207

(C) A resolution adopted under this section shall specify 5208
the date of holding the election, which shall not be earlier 5209
than ninety days after the adoption and certification of the 5210
resolution and which shall be consistent with the requirements 5211
of section 3501.01 of the Revised Code. 5212

A resolution adopted under this section may propose to 5213
renew one or more existing levies imposed under division (A) or 5214
(B) of this section or to increase or decrease a single levy 5215
imposed under either such division. 5216

If the board of education imposes one or more existing 5217
levies for the purpose specified in division (F) of section 5218
5705.19 of the Revised Code, the resolution may propose to renew 5219
one or more of those existing levies, or to increase or decrease 5220
a single such existing levy, for the purpose of general 5221
permanent improvements. 5222

If the resolution proposes to renew two or more existing 5223
levies, the levies shall be levied for the same purpose. The 5224
resolution shall identify those levies and the rates at which 5225
they are levied. The resolution also shall specify that the 5226
existing levies shall not be extended on the tax lists after the 5227
year preceding the year in which the renewal levy is first 5228
imposed, regardless of the years for which those levies 5229
originally were authorized to be levied. 5230

If the resolution proposes to renew an existing levy 5231
imposed under division (B) of this section, the rates allocated 5232

to the qualifying school district and to partnering community 5233
schools each may be increased or decreased or remain the same, 5234
and the total rate may be increased, decreased, or remain the 5235
same. The resolution and notice of election shall specify the 5236
number of the mills to be levied for the current expenses of the 5237
partnering community schools and the number of the mills, if 5238
any, to be levied for the current expenses of the qualifying 5239
school district. 5240

A resolution adopted under this section shall go into 5241
immediate effect upon its passage, and no publication of the 5242
resolution shall be necessary other than that provided for in 5243
the notice of election. A copy of the resolution shall 5244
immediately after its passing be certified to the appropriate 5245
board of elections ~~of the proper county~~ in the manner provided 5246
by section 5705.25 of the Revised Code. If the qualifying school 5247
district has territory in more than one county, the board of 5248
education also immediately shall submit a notice of the 5249
resolution, on a form prescribed by the secretary of state, to 5250
the board of elections of every other county in which the 5251
qualifying school district has territory. That section shall 5252
govern the arrangements for the submission of such question and 5253
other matters concerning the election to which that section 5254
refers, including publication of notice of the election, except 5255
that the election shall be held on the date specified in the 5256
resolution. In the case of a resolution adopted under division 5257
(B) of this section, the publication of notice of that election 5258
shall state the number of the mills, if any, to be levied for 5259
the current expenses of partnering community schools and the 5260
number of the mills to be levied for the current expenses of the 5261
qualifying school district. If a majority of the electors voting 5262
on the question so submitted in an election vote in favor of the 5263

levy, the board of education may make the necessary levy within 5264
the school district or, in the case of a qualifying library levy 5265
for the support of a library association or private corporation, 5266
within the association library district, at the additional rate, 5267
or at any lesser rate in excess of the ten-mill limitation on 5268
the tax list, for the purpose stated in the resolution. A levy 5269
for a continuing period of time may be reduced pursuant to 5270
section 5705.261 of the Revised Code. The tax levy shall be 5271
included in the next tax budget that is certified to the county 5272
budget commission. 5273

(D) (1) After the approval of a levy on the current tax 5274
list and duplicate for current expenses, for recreational 5275
purposes, for community centers provided for in section 755.16 5276
of the Revised Code, or for a public library of the district 5277
under division (A) of this section, and prior to the time when 5278
the first tax collection from the levy can be made, the board of 5279
education may anticipate a fraction of the proceeds of the levy 5280
and issue anticipation notes in a principal amount not exceeding 5281
fifty per cent of the total estimated proceeds of the levy to be 5282
collected during the first year of the levy. 5283

(2) After the approval of a levy for general permanent 5284
improvements for a specified number of years or for permanent 5285
improvements having the purpose specified in division (F) of 5286
section 5705.19 of the Revised Code, the board of education may 5287
anticipate a fraction of the proceeds of the levy and issue 5288
anticipation notes in a principal amount not exceeding fifty per 5289
cent of the total estimated proceeds of the levy remaining to be 5290
collected in each year over a period of five years after the 5291
issuance of the notes. 5292

The notes shall be issued as provided in section 133.24 of 5293

the Revised Code, shall have principal payments during each year 5294
after the year of their issuance over a period not to exceed 5295
five years, and may have a principal payment in the year of 5296
their issuance. 5297

(3) After approval of a levy for general permanent 5298
improvements for a continuing period of time, the board of 5299
education may anticipate a fraction of the proceeds of the levy 5300
and issue anticipation notes in a principal amount not exceeding 5301
fifty per cent of the total estimated proceeds of the levy to be 5302
collected in each year over a specified period of years, not 5303
exceeding ten, after the issuance of the notes. 5304

The notes shall be issued as provided in section 133.24 of 5305
the Revised Code, shall have principal payments during each year 5306
after the year of their issuance over a period not to exceed ten 5307
years, and may have a principal payment in the year of their 5308
issuance. 5309

(4) After the approval of a levy on the current tax list 5310
and duplicate under division (B) of this section, and prior to 5311
the time when the first tax collection from the levy can be 5312
made, the board of education may anticipate a fraction of the 5313
proceeds of the levy for the current expenses of the school 5314
district and issue anticipation notes in a principal amount not 5315
exceeding fifty per cent of the estimated proceeds of the levy 5316
to be collected during the first year of the levy and allocated 5317
to the school district. The portion of the levy proceeds to be 5318
allocated to partnering community schools under that division 5319
shall not be included in the estimated proceeds anticipated 5320
under this division and shall not be used to pay debt charges on 5321
any anticipation notes. 5322

The notes shall be issued as provided in section 133.24 of 5323

the Revised Code, shall have principal payments during each year 5324
after the year of their issuance over a period not to exceed 5325
five years, and may have a principal payment in the year of 5326
their issuance. 5327

(E) The submission of questions to the electors under this 5328
section is subject to the limitation on the number of election 5329
dates established by section 5705.214 of the Revised Code. 5330

(F) The board of education of any school district that 5331
levies a tax under this section for the purpose of providing for 5332
school safety and security may report to the department of 5333
education how the district is using revenue from that tax. 5334

Sec. 5705.211. (A) As used in this section: 5335

(1) "Adjusted charge-off increase" for a tax year means 5336
two and two-tenths per cent of the cumulative carryover property 5337
value increase. 5338

(2) "Cumulative carryover property value increase" means 5339
the sum of the increases in carryover value certified under 5340
division (B) (2) of section 3317.015 of the Revised Code and 5341
included in a school district's total taxable value in the 5342
computation of recognized valuation under division (B) of that 5343
section for all fiscal years from the fiscal year that ends in 5344
the first tax year a levy under this section is extended on the 5345
tax list of real and public utility property until and including 5346
the fiscal year that ends in the current tax year. 5347

(3) "Taxes charged and payable" means the taxes charged 5348
and payable from a tax levy extended on the real and public 5349
utility property tax list and the general list of personal 5350
property before any reduction under section 319.302, 323.152, or 5351
323.158 of the Revised Code. 5352

(B) The board of education of a city, local, or exempted village school district may adopt a resolution proposing the levy of a tax in excess of the ten-mill limitation for the purpose of paying the current operating expenses of the district. If the resolution is approved as provided in division (D) of this section, the tax may be levied at such a rate each tax year that the total taxes charged and payable from the levy equals the adjusted charge-off increase for the tax year or equals a lesser amount as prescribed under division (C) of this section. The tax may be levied for a continuing period of time or for a specific number of years, but not fewer than five years, as provided in the resolution. The tax may not be placed on the tax list for a tax year beginning before the first day of January following adoption of the resolution. A board of education may not adopt a resolution under this section proposing to levy a tax under this section concurrently with any other tax levied by the board under this section.

(C) After the first year a tax is levied under this section, the rate of the tax in any year shall not exceed the rate, estimated by the county auditor, that would cause the sums levied from the tax against carryover property to exceed one hundred four per cent of the sums levied from the tax against carryover property in the preceding year. A board of education imposing a tax under this section may specify in the resolution imposing the tax that the percentage shall be less than one hundred four per cent, but the percentage shall not be less than one hundred per cent. At any time after a resolution adopted under this section is approved by a majority of electors as provided in division (D) of this section, the board of education, by resolution, may decrease the percentage specified in the resolution levying the tax.

(D) A resolution adopted under this section shall state 5384
that the purpose of the tax is to pay current operating expenses 5385
of the district, and shall specify the first year in which the 5386
tax is to be levied, the number of years the tax will be levied 5387
or that it will be levied for a continuing period of time, and 5388
the election at which the question of the tax is to appear on 5389
the ballot, which shall be a general or special election 5390
consistent with the requirements of section 3501.01 of the 5391
Revised Code. If the board of education specifies a percentage 5392
less than one hundred four per cent pursuant to division (C) of 5393
this section, the percentage shall be specified in the 5394
resolution. 5395

Upon adoption of the resolution, the board of education 5396
may certify a copy of the resolution to the ~~proper county~~ 5397
appropriate board of elections. The copy of the resolution shall 5398
be certified to the appropriate board of elections not later 5399
than ninety days before the day of the election at which the 5400
question of the tax is to appear on the ballot. If the school 5401
district has territory in more than one county, then not later 5402
than the ninetieth day before the day of the election, the board 5403
of education also shall submit a notice of the resolution, on a 5404
form prescribed by the secretary of state, to the board of 5405
elections of every other county in which the school district has 5406
territory. Upon receiving a timely certified copy of such a 5407
resolution, the appropriate board of elections shall make the 5408
necessary arrangements for the submission of the question to the 5409
electors of the school district, and the election shall be 5410
conducted, canvassed, and certified in the same manner as 5411
regular elections in the school district for the election of 5412
members of the board of education. Notice of the election shall 5413
be published in a newspaper of general circulation in the school 5414

district once per week for four consecutive weeks or as provided 5415
in section 7.16 of the Revised Code. The notice shall state that 5416
the purpose of the tax is for the current operating expenses of 5417
the school district, the first year the tax is to be levied, the 5418
number of years the tax is to be levied or that it is to be 5419
levied for a continuing period of time, that the tax is to be 5420
levied each year in an amount estimated to offset decreases in 5421
state base cost funding caused by appreciation in real estate 5422
values, and that the estimated additional tax in any year shall 5423
not exceed the previous year's by more than four per cent, or a 5424
lesser percentage specified in the resolution levying the tax, 5425
except for increases caused by the addition of new taxable 5426
property. 5427

The question shall be submitted as a separate proposition 5428
but may be printed on the same ballot with any other proposition 5429
submitted at the same election other than the election of 5430
officers. 5431

The form of the ballot shall be substantially as follows: 5432

"An additional tax for the benefit of (name of school 5433
district) for the purpose of paying the current operating 5434
expenses of the district, for (number of years or for 5435
continuing period of time), at a rate sufficient to offset any 5436
reduction in basic state funding caused by appreciation in real 5437
estate values? This levy will permit variable annual growth in 5438
revenue up to (amount specified by school district) 5439
per cent for the duration of the levy. 5440

For the tax levy
Against the tax levy

5441
5442
5443

If a majority of the electors of the school district 5444
voting on the question vote in favor of the question, the 5445
appropriate board of elections shall certify the results of the 5446
election to the board of education and to the tax commissioner 5447
immediately after the canvass. 5448

(E) When preparing any estimate of the contemplated 5449
receipts from a tax levied pursuant to this section for the 5450
purposes of sections 5705.28 to 5705.40 of the Revised Code, and 5451
in preparing to certify the tax under section 5705.34 of the 5452
Revised Code, a board of education authorized to levy such a tax 5453
shall use information supplied by the department of education to 5454
determine the adjusted charge-off increase for the tax year for 5455
which that certification is made. If the board levied a tax 5456
under this section in the preceding tax year, the sum to be 5457
certified for collection from the tax shall not exceed the sum 5458
that would exceed the limitation imposed under division (C) of 5459
this section. At the request of the board of education or the 5460
treasurer of the school district, the county auditor shall 5461
assist the board of education in determining the rate or sum 5462
that may be levied under this section. 5463

The board of education shall certify the sum authorized to 5464
be levied to the county auditor, and, for the purpose of the 5465
county auditor determining the rate at which the tax is to be 5466
levied in the tax year, the sum so certified shall be the sum to 5467
be raised by the tax unless the sum exceeds the limitation 5468
imposed by division (C) of this section. A tax levied pursuant 5469
to this section shall not be levied at a rate in excess of the 5470
rate estimated by the county auditor to produce the sum 5471
certified by the board of education before the reductions under 5472
sections 319.302, 323.152, and 323.158 of the Revised Code. 5473
Notwithstanding section 5705.34 of the Revised Code, a board of 5474

education authorized to levy a tax under this section shall 5475
certify the tax to the county auditor before the first day of 5476
October of the tax year in which the tax is to be levied, or at 5477
a later date as approved by the tax commissioner. 5478

Sec. 5705.212. (A) (1) The board of education of any school 5479
district, at any time and by a vote of two-thirds of all of its 5480
members, may declare by resolution that the amount of taxes that 5481
may be raised within the ten-mill limitation will be 5482
insufficient to provide an adequate amount for the present and 5483
future requirements of the school district, that it is necessary 5484
to levy not more than five taxes in excess of that limitation 5485
for current expenses, and that each of the proposed taxes first 5486
will be levied in a different year, over a specified period of 5487
time. The board shall identify the taxes proposed under this 5488
section as follows: the first tax to be levied shall be called 5489
the "original tax." Each tax subsequently levied shall be called 5490
an "incremental tax." The rate of each incremental tax shall be 5491
identical, but the rates of such incremental taxes need not be 5492
the same as the rate of the original tax. The resolution also 5493
shall state that the question of these additional taxes shall be 5494
submitted to the electors of the school district at a special 5495
election. The resolution shall specify separately for each tax 5496
proposed: the amount of the increase in rate that it is 5497
necessary to levy, expressed separately for the original tax and 5498
each incremental tax; that the purpose of the levy is for 5499
current expenses; the number of years during which the original 5500
tax shall be in effect; a specification that the last year in 5501
which the original tax is in effect shall also be the last year 5502
in which each incremental tax shall be in effect; and the year 5503
in which each tax first is proposed to be levied. The original 5504
tax may be levied for any number of years not exceeding ten, or 5505

for a continuing period of time. The resolution shall specify 5506
the date of holding the special election, which shall not be 5507
earlier than ninety days after the adoption and certification of 5508
the resolution and shall be consistent with the requirements of 5509
section 3501.01 of the Revised Code. 5510

(2) The board of education, by a vote of two-thirds of all 5511
of its members, may adopt a resolution proposing to renew taxes 5512
levied other than for a continuing period of time under division 5513
(A) (1) of this section. Such a resolution shall provide for 5514
levying a tax and specify all of the following: 5515

(a) That the tax shall be called and designated on the 5516
ballot as a renewal levy; 5517

(b) The rate of the renewal tax, which shall be a single 5518
rate that combines the rate of the original tax and each 5519
incremental tax into a single rate. The rate of the renewal tax 5520
shall not exceed the aggregate rate of the original and 5521
incremental taxes. 5522

(c) The number of years, not to exceed ten, that the 5523
renewal tax will be levied, or that it will be levied for a 5524
continuing period of time; 5525

(d) That the purpose of the renewal levy is for current 5526
expenses; 5527

(e) Subject to the certification and notification 5528
requirements of section 5705.251 of the Revised Code, that the 5529
question of the renewal levy shall be submitted to the electors 5530
of the school district at the general election held during the 5531
last year the original tax may be extended on the real and 5532
public utility property tax list and duplicate or at a special 5533
election held during the ensuing year. 5534

(3) A resolution adopted under division (A) (1) or (2) of 5535
this section shall go into immediate effect upon its adoption 5536
and no publication of the resolution is necessary other than 5537
that provided for in the notice of election. Immediately after 5538
its adoption, a copy of the resolution shall be certified to the 5539
appropriate board of elections ~~of the proper county~~ in the 5540
manner provided by division (A) of section 5705.251 of the 5541
Revised Code, and that division shall govern the arrangements 5542
for the submission of the question and other matters concerning 5543
the election to which that section refers. If the school 5544
district has territory in more than one county, the board of 5545
education also immediately shall submit a notice of the 5546
resolution, on a form prescribed by the secretary of state, to 5547
the board of elections of every other county in which the school 5548
district has territory. The election shall be held on the date 5549
specified in the resolution. If a majority of the electors 5550
voting on the question so submitted in an election vote in favor 5551
of the taxes or a renewal tax, the board of education, if the 5552
original or a renewal tax is authorized to be levied for the 5553
current year, immediately may make the necessary levy within the 5554
school district at the authorized rate, or at any lesser rate in 5555
excess of the ten-mill limitation, for the purpose stated in the 5556
resolution. No tax shall be imposed prior to the year specified 5557
in the resolution as the year in which it is first proposed to 5558
be levied. The rate of the original tax and the rate of each 5559
incremental tax shall be cumulative, so that the aggregate rate 5560
levied in any year is the sum of the rates of both the original 5561
tax and all incremental taxes levied in or prior to that year 5562
under the same proposal. A tax levied for a continuing period of 5563
time under this section may be reduced pursuant to section 5564
5705.261 of the Revised Code. 5565

(B) Notwithstanding section 133.30 of the Revised Code, 5566
after the approval of a tax to be levied in the current or the 5567
succeeding year and prior to the time when the first tax 5568
collection from that levy can be made, the board of education 5569
may anticipate a fraction of the proceeds of the levy and issue 5570
anticipation notes in an amount not to exceed fifty per cent of 5571
the total estimated proceeds of the levy to be collected during 5572
the first year of the levy. The notes shall be sold as provided 5573
in Chapter 133. of the Revised Code. If anticipation notes are 5574
issued, they shall mature serially and in substantially equal 5575
amounts during each year over a period not to exceed five years; 5576
and the amount necessary to pay the interest and principal as 5577
the anticipation notes mature shall be deemed appropriated for 5578
those purposes from the levy, and appropriations from the levy 5579
by the board of education shall be limited each fiscal year to 5580
the balance available in excess of that amount. 5581

If the auditor of state has certified a deficit pursuant 5582
to section 3313.483 of the Revised Code, the notes authorized 5583
under this section may be sold in accordance with Chapter 133. 5584
of the Revised Code, except that the board may sell the notes 5585
after providing a reasonable opportunity for competitive 5586
bidding. 5587

(C) (1) The board of education of a qualifying school 5588
district, at any time and by a vote of two-thirds of all its 5589
members, may declare by resolution that it is necessary to levy 5590
not more than five taxes in excess of the ten-mill limitation 5591
for the current expenses of partnering community schools and, if 5592
any of the levy proceeds are so allocated, of the school 5593
district, and that each of the proposed taxes first will be 5594
levied in a different year, over a specified period of time. A 5595
qualifying school district that is not a municipal school 5596

district may allocate all of the levy proceeds to partnering 5597
community schools. A municipal school district shall allocate a 5598
portion of the levy proceeds to the current expenses of the 5599
district. The board shall identify the taxes proposed under this 5600
division in the same manner as in division (A)(1) of this 5601
section. The rate of each incremental tax shall be identical, 5602
but the rates of such incremental taxes need not be the same as 5603
the rate of the original tax. In addition to the specifications 5604
required of the resolution in division (A) of this section, the 5605
resolution shall state the number of the mills to be levied each 5606
year for the current expenses of the partnering community 5607
schools and the number of the mills, if any, to be levied each 5608
year for the current expenses of the school district. The number 5609
of mills for the current expenses of partnering community 5610
schools shall be the same for each of the incremental taxes, and 5611
the number of mills for the current expenses of the qualifying 5612
school district shall be the same for each of the incremental 5613
taxes. 5614

The levy of taxes for the current expenses of a partnering 5615
community school under division (C) of this section and the 5616
distribution of proceeds from the tax by a qualifying school 5617
district to partnering community schools is hereby determined to 5618
be a proper public purpose. 5619

(2) The board of education, by a vote of two-thirds of all 5620
of its members, may adopt a resolution proposing to renew taxes 5621
levied other than for a continuing period of time under division 5622
(C)(1) of this section. In such a renewal levy, the rates 5623
allocated to the qualifying school district and to partnering 5624
community schools each may be increased or decreased or remain 5625
the same, and the total rate may be increased, decreased, or 5626
remain the same. In addition to the requirements of division (A) 5627

(2) of this section, the resolution shall state the number of 5628
the mills to be levied for the current expenses of the 5629
partnering community schools and the number of the mills to be 5630
levied for the current expenses of the school district. 5631

(3) A resolution adopted under division (C) (1) or (2) of 5632
this section is subject to the rules and procedures prescribed 5633
by division (A) (3) of this section. 5634

(4) The proceeds of each tax levied under division (C) (1) 5635
or (2) of this section shall be credited and distributed in the 5636
manner prescribed by division (B) (3) of section 5705.21 of the 5637
Revised Code, and divisions (B) (4), (5), and (6) of that section 5638
apply to taxes levied under division (C) of this section. 5639

(5) Notwithstanding section 133.30 of the Revised Code, 5640
after the approval of a tax to be levied under division (C) (1) 5641
or (2) of this section, in the current or succeeding year and 5642
prior to the time when the first tax collection from that levy 5643
can be made, the board of education may anticipate a fraction of 5644
the proceeds of the levy for the current expenses of the 5645
qualifying school district and issue anticipation notes in a 5646
principal amount not exceeding fifty per cent of the estimated 5647
proceeds of the levy to be collected during the first year of 5648
the levy and allocated to the school district. The portion of 5649
levy proceeds to be allocated to partnering community schools 5650
shall not be included in the estimated proceeds anticipated 5651
under this division and shall not be used to pay debt charges on 5652
any anticipation notes. 5653

The notes shall be sold as provided in Chapter 133. of the 5654
Revised Code. If anticipation notes are issued, they shall 5655
mature serially and in substantially equal amounts during each 5656
year over a period not to exceed five years. The amount 5657

necessary to pay the interest and principal as the anticipation 5658
notes mature shall be deemed appropriated for those purposes 5659
from the levy, and appropriations from the levy by the board of 5660
education shall be limited each fiscal year to the balance 5661
available in excess of that amount. 5662

If the auditor of state has certified a deficit pursuant 5663
to section 3313.483 of the Revised Code, the notes authorized 5664
under this section may be sold in accordance with Chapter 133. 5665
of the Revised Code, except that the board may sell the notes 5666
after providing a reasonable opportunity for competitive 5667
bidding. 5668

As used in division (C) of this section, "qualifying 5669
school district" and "partnering community schools" have the 5670
same meanings as in section 5705.21 of the Revised Code. 5671

(D) The submission of questions to the electors under this 5672
section is subject to the limitation on the number of election 5673
dates established by section 5705.214 of the Revised Code. 5674

Sec. 5705.213. (A) (1) The board of education of any school 5675
district, at any time and by a vote of two-thirds of all of its 5676
members, may declare by resolution that the amount of taxes that 5677
may be raised within the ten-mill limitation will be 5678
insufficient to provide an adequate amount for the present and 5679
future requirements of the school district and that it is 5680
necessary to levy a tax in excess of that limitation for current 5681
expenses. The resolution also shall state that the question of 5682
the additional tax shall be submitted to the electors of the 5683
school district at a special election. The resolution shall 5684
specify, for each year the levy is in effect, the amount of 5685
money that the levy is proposed to raise, which may, for years 5686
after the first year the levy is made, be expressed in terms of 5687

a dollar or percentage increase over the prior year's amount. 5688
The resolution also shall specify that the purpose of the levy 5689
is for current expenses, the number of years during which the 5690
tax shall be in effect which may be for any number of years not 5691
exceeding ten, and the year in which the tax first is proposed 5692
to be levied. The resolution shall specify the date of holding 5693
the special election, which shall not be earlier than ninety- 5694
five days after the adoption and certification of the resolution 5695
to the county auditor and not earlier than ninety days after 5696
certification to the appropriate board of elections. The date of 5697
the election shall be consistent with the requirements of 5698
section 3501.01 of the Revised Code. 5699

(2) The board of education, by a vote of two-thirds of all 5700
of its members, may adopt a resolution proposing to renew a tax 5701
levied under division (A) (1) of this section. Such a resolution 5702
shall provide for levying a tax and specify all of the 5703
following: 5704

(a) That the tax shall be called and designated on the 5705
ballot as a renewal levy; 5706

(b) The amount of the renewal tax, which shall be no more 5707
than the amount of tax levied during the last year the tax being 5708
renewed is authorized to be in effect; 5709

(c) The number of years, not to exceed ten, that the 5710
renewal tax will be levied, or that it will be levied for a 5711
continuing period of time; 5712

(d) That the purpose of the renewal levy is for current 5713
expenses; 5714

(e) Subject to the certification and notification 5715
requirements of section 5705.251 of the Revised Code, that the 5716

question of the renewal levy shall be submitted to the electors 5717
of the school district at the general election held during the 5718
last year the tax being renewed may be extended on the real and 5719
public utility property tax list and duplicate or at a special 5720
election held during the ensuing year. 5721

(3) A resolution adopted under division (A) (1) or (2) of 5722
this section shall go into immediate effect upon its adoption 5723
and no publication of the resolution is necessary other than 5724
that provided for in the notice of election. Immediately after 5725
its adoption, a copy of the resolution shall be certified to the 5726
county auditor of the proper county, who shall, within five 5727
days, calculate and certify to the board of education the 5728
estimated levy, for the first year, and for each subsequent year 5729
for which the tax is proposed to be in effect. The estimates 5730
shall be made both in mills for each dollar of valuation, and in 5731
dollars and cents for each one hundred dollars of valuation. In 5732
making the estimates, the auditor shall assume that the amount 5733
of the tax list remains throughout the life of the levy, the 5734
same as the tax list for the current year. If the tax list for 5735
the current year is not determined, the auditor shall base the 5736
auditor's estimates on the estimated amount of the tax list for 5737
the current year as submitted to the county budget commission. 5738

If the board desires to proceed with the submission of the 5739
question, it shall certify its resolution, with the estimated 5740
tax levy expressed in mills and dollars and cents per hundred 5741
dollars of valuation for each year that the tax is proposed to 5742
be in effect, to the appropriate board of elections ~~of the~~ 5743
~~proper county~~ in the manner provided by division (A) of section 5744
5705.251 of the Revised Code. If the school district has 5745
territory in more than one county, then not later than the day 5746
by which the resolution must be certified before the election, 5747

the board of education also shall submit a notice of the 5748
resolution, on a form prescribed by the secretary of state, to 5749
the board of elections of every other county in which the school 5750
district has territory. Section 5705.251 of the Revised Code 5751
shall govern the arrangements for the submission of the question 5752
and other matters concerning the election to which that section 5753
refers. The election shall be held on the date specified in the 5754
resolution. If a majority of the electors voting on the question 5755
so submitted in an election vote in favor of the tax, and if the 5756
tax is authorized to be levied for the current year, the board 5757
of education immediately may make the additional levy necessary 5758
to raise the amount specified in the resolution or a lesser 5759
amount for the purpose stated in the resolution. 5760

(4) The submission of questions to the electors under this 5761
section is subject to the limitation on the number of election 5762
dates established by section 5705.214 of the Revised Code. 5763

(B) Notwithstanding sections 133.30 and 133.301 of the 5764
Revised Code, after the approval of a tax to be levied in the 5765
current or the succeeding year and prior to the time when the 5766
first tax collection from that levy can be made, the board of 5767
education may anticipate a fraction of the proceeds of the levy 5768
and issue anticipation notes in an amount not to exceed fifty 5769
per cent of the total estimated proceeds of the levy to be 5770
collected during the first year of the levy. The notes shall be 5771
sold as provided in Chapter 133. of the Revised Code. If 5772
anticipation notes are issued, they shall mature serially and in 5773
substantially equal amounts during each year over a period not 5774
to exceed five years; and the amount necessary to pay the 5775
interest and principal as the anticipation notes mature shall be 5776
deemed appropriated for those purposes from the levy, and 5777
appropriations from the levy by the board of education shall be 5778

limited each fiscal year to the balance available in excess of 5779
that amount. 5780

If the auditor of state has certified a deficit pursuant 5781
to section 3313.483 of the Revised Code, the notes authorized 5782
under this section may be sold in accordance with Chapter 133. 5783
of the Revised Code, except that the board may sell the notes 5784
after providing a reasonable opportunity for competitive 5785
bidding. 5786

Sec. 5705.217. (A) The board of education of a city, 5787
local, or exempted village school district, at any time by a 5788
vote of two-thirds of all its members, may declare by resolution 5789
that the amount of taxes that can be raised within the ten-mill 5790
limitation will be insufficient to provide an adequate amount 5791
for the present and future requirements of the school district; 5792
that it is necessary to levy an additional tax in excess of that 5793
limitation for the purposes of providing funds for current 5794
operating expenses and for general permanent improvements as 5795
defined in section 5705.21 of the Revised Code; and that the 5796
question of the tax shall be submitted to the electors of the 5797
district at a special election. The tax may be levied for a 5798
specified number of years not exceeding five or for a continuing 5799
period of time. The resolution shall specify the proposed tax 5800
rate, the first year the tax will be levied, and the number of 5801
years it will be levied, or that it will be levied for a 5802
continuing period of time. The resolution shall apportion the 5803
annual rate of the tax between current operating expenses and 5804
permanent improvements. The apportionment may but need not be 5805
the same for each year of the tax, but the respective portions 5806
of the rate actually levied each year for current operating 5807
expenses and permanent improvements shall be limited by the 5808
apportionment. 5809

The resolution shall specify the date of holding the special election, which shall not be earlier than ninety days after certification of the resolution to the appropriate board of elections and shall be consistent with the requirements of section 3501.01 of the Revised Code. The resolution shall go into immediate effect upon its passage, and no publication of it is necessary other than that provided in the notice of election. The board of education shall certify a copy of the resolution to the appropriate board of elections immediately after its adoption. If the school district has territory in more than one county, the board of education also immediately shall submit a notice of the resolution, on a form prescribed by the secretary of state, to the board of elections of every other county in which the school district has territory. Section 5705.25 of the Revised Code governs the arrangements and form of the ballot for the submission of the question to the electors.

If a majority of the electors voting on the question vote in favor of the tax, the board of education may make the levy at the additional rate, or at any lesser rate in excess of the ten-mill limitation. If the tax is for a continuing period of time, it may be decreased in accordance with section 5705.261 of the Revised Code.

A board of education may adopt a resolution to renew one or more existing levies imposed under this section, or to increase or decrease the rate of a tax levied under this section, for the purpose of providing funds for either current expenses and general permanent improvements or solely for general permanent improvements.

(B) (1) After the approval of a tax for current operating expenses under this section and prior to the time the first

collection and distribution from the levy can be made, the board 5840
of education may anticipate a fraction of the proceeds of such 5841
levy and issue anticipation notes in a principal amount not 5842
exceeding fifty per cent of the total estimated proceeds of the 5843
tax to be collected during the first year of the levy. 5844

(2) After the approval of a tax for general permanent 5845
improvements levied under this section for a specified number of 5846
years, the board of education may anticipate a fraction of the 5847
proceeds of such tax and issue anticipation notes in a principal 5848
amount not exceeding fifty per cent of the total estimated 5849
proceeds of the tax remaining to be collected in each year over 5850
a specified period of years, not exceeding the number of years 5851
for which the tax was levied, after issuance of the notes. 5852

(3) After the approval of a tax for general permanent 5853
improvements levied under this section for a continuing period 5854
of time, the board of education may anticipate a fraction of the 5855
proceeds of such tax and issue anticipation notes in a principal 5856
amount not exceeding fifty per cent of the total estimated 5857
proceeds of the tax to be collected in each year over a 5858
specified period of years, not exceeding ten, after issuance of 5859
the notes. 5860

Anticipation notes under this section shall be issued as 5861
provided in section 133.24 of the Revised Code. Notes issued 5862
under division (B) (1) or (2) of this section shall have 5863
principal payments during each year after the year of their 5864
issuance over a period not to exceed five years, and may have a 5865
principal payment in the year of their issuance. Notes issued 5866
under division (B) (3) of this section shall have principal 5867
payments during each year after the year of their issuance over 5868
a period not to exceed ten years, and may have a principal 5869

payment in the year of their issuance. 5870

(C) The submission of a question to the electors under 5871
this section is subject to the limitation on the number of 5872
elections that can be held in a year under section 5705.214 of 5873
the Revised Code. 5874

Sec. 5705.218. (A) The board of education of a city, 5875
local, or exempted village school district, at any time by a 5876
vote of two-thirds of all its members, may declare by resolution 5877
that it may be necessary for the school district to issue 5878
general obligation bonds for permanent improvements. The 5879
resolution shall state all of the following: 5880

(1) The necessity and purpose of the bond issue; 5881

(2) The date of the special election at which the question 5882
shall be submitted to the electors; 5883

(3) The amount, approximate date, estimated rate of 5884
interest, and maximum number of years over which the principal 5885
of the bonds may be paid; 5886

(4) The necessity of levying a tax outside the ten-mill 5887
limitation to pay debt charges on the bonds and any anticipatory 5888
securities. 5889

On adoption of the resolution, the board shall certify a 5890
copy of it to the county auditor. The county auditor promptly 5891
shall estimate and certify to the board the average annual 5892
property tax rate required throughout the stated maturity of the 5893
bonds to pay debt charges on the bonds, in the same manner as 5894
under division (C) of section 133.18 of the Revised Code. 5895

(B) After receiving the county auditor's certification 5896
under division (A) of this section, the board of education of 5897

the city, local, or exempted village school district, by a vote 5898
of two-thirds of all its members, may declare by resolution that 5899
the amount of taxes that can be raised within the ten-mill 5900
limitation will be insufficient to provide an adequate amount 5901
for the present and future requirements of the school district; 5902
that it is necessary to issue general obligation bonds of the 5903
school district for permanent improvements and to levy an 5904
additional tax in excess of the ten-mill limitation to pay debt 5905
charges on the bonds and any anticipatory securities; that it is 5906
necessary for a specified number of years or for a continuing 5907
period of time to levy additional taxes in excess of the ten- 5908
mill limitation to provide funds for the acquisition, 5909
construction, enlargement, renovation, and financing of 5910
permanent improvements or to pay for current operating expenses, 5911
or both; and that the question of the bonds and taxes shall be 5912
submitted to the electors of the school district at a special 5913
election, which shall not be earlier than ninety days after 5914
certification of the resolution to the appropriate board of 5915
elections, and the date of which shall be consistent with 5916
section 3501.01 of the Revised Code. The resolution shall 5917
specify all of the following: 5918

(1) The county auditor's estimate of the average annual 5919
property tax rate required throughout the stated maturity of the 5920
bonds to pay debt charges on the bonds; 5921

(2) The proposed rate of the tax, if any, for current 5922
operating expenses, the first year the tax will be levied, and 5923
the number of years it will be levied, or that it will be levied 5924
for a continuing period of time; 5925

(3) The proposed rate of the tax, if any, for permanent 5926
improvements, the first year the tax will be levied, and the 5927

number of years it will be levied, or that it will be levied for 5928
a continuing period of time. 5929

The resolution shall apportion the annual rate of the tax 5930
between current operating expenses and permanent improvements, 5931
if both taxes are proposed. The apportionment may but need not 5932
be the same for each year of the tax, but the respective 5933
portions of the rate actually levied each year for current 5934
operating expenses and permanent improvements shall be limited 5935
by the apportionment. The resolution shall go into immediate 5936
effect upon its passage, and no publication of it is necessary 5937
other than that provided in the notice of election. The board of 5938
education shall certify a copy of the resolution, along with 5939
copies of the auditor's estimate and its resolution under 5940
division (A) of this section, to the appropriate board of 5941
elections immediately after its adoption. If the school district 5942
has territory in more than one county, the board of education 5943
also immediately shall submit a notice of the resolution, on a 5944
form prescribed by the secretary of state, to the board of 5945
elections of every other county in which the school district has 5946
territory. 5947

(C) The appropriate board of elections shall make the 5948
arrangements for the submission to the electors of the school 5949
district of the question proposed under division (B) or (J) of 5950
this section, and the election shall be conducted, canvassed, 5951
and certified in the same manner as regular elections in the 5952
district for the election of county officers. The resolution 5953
shall be put before the electors as one ballot question, with a 5954
favorable vote indicating approval of the bond issue, the levy 5955
to pay debt charges on the bonds and any anticipatory 5956
securities, the current operating expenses levy, the permanent 5957
improvements levy, and the levy for the current expenses of a 5958

qualifying school district and of partnering community schools, 5959
as those levies may be proposed. The appropriate board of 5960
elections shall publish notice of the election in a newspaper of 5961
general circulation in the school district once a week for two 5962
consecutive weeks, or as provided in section 7.16 of the Revised 5963
Code, prior to the election. If ~~a~~ the appropriate board of 5964
elections operates and maintains a web site, that board also 5965
shall post notice of the election on its web site for thirty 5966
days prior to the election. The notice of election shall state 5967
all of the following: 5968

(1) The principal amount of the proposed bond issue; 5969

(2) The permanent improvements for which the bonds are to 5970
be issued; 5971

(3) The maximum number of years over which the principal 5972
of the bonds may be paid; 5973

(4) The estimated additional average annual property tax 5974
rate to pay the debt charges on the bonds, as certified by the 5975
county auditor; 5976

(5) The proposed rate of the additional tax, if any, for 5977
current operating expenses and, if the question is proposed 5978
under division (J) of this section, the portion of the rate to 5979
be allocated to the school district and the portion to be 5980
allocated to partnering community schools; 5981

(6) The number of years the current operating expenses tax 5982
will be in effect, or that it will be in effect for a continuing 5983
period of time; 5984

(7) The proposed rate of the additional tax, if any, for 5985
permanent improvements; 5986

(8) The number of years the permanent improvements tax 5987
will be in effect, or that it will be in effect for a continuing 5988
period of time; 5989

(9) The time and place of the special election. 5990

(D) The form of the ballot for an election under this 5991
section is as follows: 5992

"Shall the school district be authorized to do 5993
the following: 5994

(1) Issue bonds for the purpose of in the 5995
principal amount of \$....., to be repaid annually over a 5996
maximum period of years, and levy a property tax outside 5997
the ten-mill limitation, estimated by the county auditor to 5998
average over the bond repayment period mills for each one 5999
dollar of tax valuation, which amounts to (rate expressed 6000
in cents or dollars and cents, such as "36 cents" or "\$1.41") 6001
for each \$100 of tax valuation, to pay the annual debt charges 6002
on the bonds, and to pay debt charges on any notes issued in 6003
anticipation of those bonds?" 6004

If either a levy for permanent improvements or a levy for 6005
current operating expenses is proposed, or both are proposed, 6006
the ballot also shall contain the following language, as 6007
appropriate: 6008

"(2) Levy an additional property tax to provide funds for 6009
the acquisition, construction, enlargement, renovation, and 6010
financing of permanent improvements at a rate not 6011
exceeding mills for each one dollar of tax valuation, 6012
which amounts to (rate expressed in cents or dollars and 6013
cents) for each \$100 of tax valuation, for (number of 6014
years of the levy, or a continuing period of time)? 6015

(3) Levy an additional property tax to pay current operating expenses at a rate not exceeding mills for each one dollar of tax valuation, which amounts to (rate expressed in cents or dollars and cents) for each \$100 of tax valuation, for (number of years of the levy, or a continuing period of time)?

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 section, the form of the ballot shall be modified as prescribed by division (J)(4) of this section.

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

(F) (1) After the approval of a tax for current operating expenses under 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 such levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the

tax to be collected during the first year of the levy. 6045

(2) After the approval of a tax under this section for 6046
permanent improvements having a specific purpose, the board of 6047
education may anticipate a fraction of the proceeds of such tax 6048
and issue anticipation notes in a principal amount not exceeding 6049
fifty per cent of the total estimated proceeds of the tax 6050
remaining to be collected in each year over a period of five 6051
years after issuance of the notes. 6052

(3) After the approval of a tax under this section for 6053
general permanent improvements as defined under section 5705.21 6054
of the Revised Code, the board of education may anticipate a 6055
fraction of the proceeds of such tax and issue anticipation 6056
notes in a principal amount not exceeding fifty per cent of the 6057
total estimated proceeds of the tax to be collected in each year 6058
over a specified period of years, not exceeding ten, after 6059
issuance of the notes. 6060

Anticipation notes under this section shall be issued as 6061
provided in section 133.24 of the Revised Code. Notes issued 6062
under division (F) (1) or (2) of this section shall have 6063
principal payments during each year after the year of their 6064
issuance over a period not to exceed five years, and may have a 6065
principal payment in the year of their issuance. Notes issued 6066
under division (F) (3) of this section shall have principal 6067
payments during each year after the year of their issuance over 6068
a period not to exceed ten years, and may have a principal 6069
payment in the year of their issuance. 6070

(G) A tax for current operating expenses or for permanent 6071
improvements levied under this section for a specified number of 6072
years may be renewed or replaced in the same manner as a tax for 6073
current operating expenses or for permanent improvements levied 6074

under section 5705.21 of the Revised Code. A tax for current 6075
operating expenses or for permanent improvements levied under 6076
this section for a continuing period of time may be decreased in 6077
accordance with section 5705.261 of the Revised Code. 6078

(H) The submission of a question to the electors under 6079
this section is subject to the limitation on the number of 6080
elections that can be held in a year under section 5705.214 of 6081
the Revised Code. 6082

(I) A school district board of education proposing a 6083
ballot measure under this section to generate local resources 6084
for a project under the school building assistance expedited 6085
local partnership program under section 3318.36 of the Revised 6086
Code may combine the questions under division (D) of this 6087
section with a question for the levy of a property tax to 6088
generate moneys for maintenance of the classroom facilities 6089
acquired under that project as prescribed in section 3318.361 of 6090
the Revised Code. 6091

(J) (1) After receiving the county auditor's certification 6092
under division (A) of this section, the board of education of a 6093
qualifying school district, by a vote of two-thirds of all its 6094
members, may declare by resolution that it is necessary to levy 6095
a tax in excess of the ten-mill limitation for the purpose of 6096
paying the current expenses of the school district and of 6097
partnering community schools, as defined in section 5705.21 of 6098
the Revised Code; that it is necessary to issue general 6099
obligation bonds of the school district for permanent 6100
improvements of the district and to levy an additional tax in 6101
excess of the ten-mill limitation to pay debt charges on the 6102
bonds and any anticipatory securities; and that the question of 6103
the bonds and taxes shall be submitted to the electors of the 6104

school district at a special election, which shall not be 6105
earlier than ninety days after certification of the resolution 6106
to the appropriate board of elections, and the date of which 6107
shall be consistent with section 3505.01 of the Revised Code. 6108

The levy of taxes for the current expenses of a partnering 6109
community school under division (J) of this section and the 6110
distribution of proceeds from the tax by a qualifying school 6111
district to partnering community schools is hereby determined to 6112
be a proper public purpose. 6113

(2) The tax for the current expenses of the school 6114
district and of partnering community schools is subject to the 6115
requirements of divisions (B) (3), (4), and (5) of section 6116
5705.21 of the Revised Code. 6117

(3) In addition to the required specifications of the 6118
resolution under division (B) of this section, the resolution 6119
shall express the rate of the tax in mills per dollar of taxable 6120
value, state the number of the mills to be levied for the 6121
current expenses of the partnering community schools and the 6122
number of the mills to be levied for the current expenses of the 6123
school district, specify the number of years (not exceeding ten) 6124
the tax will be levied or that it will be levied for a 6125
continuing period of time, and state the first year the tax will 6126
be levied. 6127

The resolution shall go into immediate effect upon its 6128
passage, and no publication of it is necessary other than that 6129
provided in the notice of election. The board of education shall 6130
certify a copy of the resolution, along with copies of the 6131
auditor's estimate and its resolution under division (A) of this 6132
section, to the appropriate board of elections immediately after 6133
its adoption. If the qualifying school district has territory in 6134

more than one county, the board of education also immediately 6135
shall submit a notice of the resolution, on a form prescribed by 6136
the secretary of state, to the board of elections of every other 6137
county in which the school district has territory. 6138

(4) The form of the ballot shall be modified by replacing 6139
the ballot form set forth in division (D) (3) of this section 6140
with the following: 6141

"Levy an additional property tax for the purpose of the 6142
current expenses of the school district and of partnering 6143
community schools at a rate not exceeding (insert the 6144
number of mills) mills for each one dollar of valuation (of 6145
which (insert the number of mills to be allocated to 6146
partnering community schools) mills is to be allocated to 6147
partnering community schools), which amounts to (insert 6148
the rate expressed in dollars and cents) for each one hundred 6149
dollars of valuation, for (insert the number of years the 6150
levy is to be imposed, or that it will be levied for a 6151
continuing period of time)? 6152

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 6157
of the school district and of partnering community schools under 6158
division (J) of this section, and prior to the time the first 6159
collection and distribution from the levy can be made, the board 6160
of education may anticipate a fraction of the proceeds of the 6161
levy for the current expenses of the school district and issue 6162
anticipation notes in a principal amount not exceeding fifty per 6163

cent of the estimated proceeds of the levy to be collected 6164
during the first year of the levy and allocated to the school 6165
district. The portion of levy proceeds to be allocated to 6166
partnering community schools shall not be included in the 6167
estimated proceeds anticipated under this division and shall not 6168
be used to pay debt charges on any anticipation notes. 6169

The notes shall be issued as provided in section 133.24 of 6170
the Revised Code, shall have principal payments during each year 6171
after the year of their issuance over a period not to exceed 6172
five years, and may have a principal payment in the year of 6173
their issuance. 6174

(6) A tax for the current expenses of the school district 6175
and of partnering community schools levied under division (J) of 6176
this section for a specified number of years may be renewed or 6177
replaced in the same manner as a tax for the current expenses of 6178
a school district and of partnering community schools levied 6179
under division (B) of section 5705.21 of the Revised Code. A tax 6180
for the current expenses of the school district and of 6181
partnering community schools levied under this division for a 6182
continuing period of time may be decreased in accordance with 6183
section 5705.261 of the Revised Code. 6184

(7) The proceeds from the issuance of the general 6185
obligation bonds under division (J) of this section shall be 6186
used solely to pay for permanent improvements of the school 6187
district and not for permanent improvements of partnering 6188
community schools. 6189

Sec. 5705.219. (A) As used in this section: 6190

(1) "Eligible school district" means a city, local, or 6191
exempted village school district in which the taxes charged and 6192

payable for current expenses on residential/agricultural real 6193
property in the tax year preceding the year in which the levy 6194
authorized by this section will be submitted for elector 6195
approval or rejection are greater than two per cent of the 6196
taxable value of the residential/agricultural real property. 6197

(2) "Residential/agricultural real property" and 6198
"nonresidential/agricultural real property" means the property 6199
classified as such under section 5713.041 of the Revised Code. 6200

(3) "Effective tax rate" and "taxes charged and payable" 6201
have the same meanings as in division (B) of section 319.301 of 6202
the Revised Code. 6203

(B) On or after January 1, 2010, but before January 1, 6204
2015, the board of education of an eligible school district, by 6205
a vote of two-thirds of all its members, may adopt a resolution 6206
proposing to convert existing levies imposed for the purpose of 6207
current expenses into a levy raising a specified amount of tax 6208
money by repealing all or a portion of one or more of those 6209
existing levies and imposing a levy in excess of the ten-mill 6210
limitation that will raise a specified amount of money for 6211
current expenses of the district. 6212

The board of education shall certify a copy of the 6213
resolution to the tax commissioner not later than one hundred 6214
five days before the election upon which the repeal and levy 6215
authorized by this section will be proposed to the electors. 6216
Within ten days after receiving the copy of the resolution, the 6217
tax commissioner shall determine each of the following and 6218
certify the determinations to the board of education: 6219

(1) The dollar amount to be raised by the proposed levy, 6220
which shall be the product of: 6221

(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 dollar of taxable value; 6222
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6224
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(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. 6226
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(2) The estimated tax rate of the proposed levy. 6230

(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. 6231
6232
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(4) The sum of the following: 6238

(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; 6239
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6241
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(b) The total taxable value of public utility tangible personal property for the tax year preceding the year in which the repeal and levy will be proposed to the electors multiplied by the difference between (i) the aggregate voted tax rate for 6247
6248
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the existing levies and any portion of an existing levy to be 6251
repealed and (ii) the amount determined under division (B) (1) (a) 6252
of this section, but not less than zero. 6253

(C) Upon receipt of the certification from the tax 6254
commissioner under division (B) of this section, a majority of 6255
the members of the board of education may adopt a resolution 6256
proposing the repeal of the existing levies as identified in the 6257
certification and the imposition of a levy in excess of the ten- 6258
mill limitation that will raise annually the amount certified by 6259
the commissioner. If the board determines that the tax should be 6260
for an amount less than that certified by the commissioner, the 6261
board may request that the commissioner redetermine the rate 6262
under division (B) (2) of this section on the basis of the lesser 6263
amount the levy is to raise as specified by the board. The 6264
amount certified under division (B) (4) and the levies to be 6265
repealed as certified under division (B) (3) of this section 6266
shall not be redetermined. Within ten days after receiving a 6267
timely request specifying the lesser amount to be raised by the 6268
levy, the commissioner shall redetermine the rate and recertify 6269
it to the board as otherwise provided in division (B) of this 6270
section. Only one such request may be made by the board of 6271
education of an eligible school district. 6272

The resolution shall state the first calendar year in 6273
which the levy will be due; the existing levies and any portion 6274
of an existing levy that will be repealed, as certified by the 6275
commissioner; the term of the levy expressed in years, which may 6276
be any number not exceeding ten, or that it will be levied for a 6277
continuing period of time; and the date of the election, which 6278
shall be the date of a primary or general election. 6279

Immediately upon its passage, the resolution shall go into 6280

effect and shall be certified by the board of education to the 6281
county auditor of the proper county. The county auditor and the 6282
board of education shall proceed as required under section 6283
5705.195 of the Revised Code. No publication of the resolution 6284
is necessary other than that provided for in the notice of 6285
election. Section 5705.196 of the Revised Code shall govern the 6286
matters concerning the election. The submission of a question to 6287
the electors under this section is subject to the limitation on 6288
the number of election dates established by section 5705.214 of 6289
the Revised Code. 6290

(D) The form of the ballot to be used at the election 6291
provided for in this section shall be as follows: 6292

"Shall the existing levy of (insert the voted 6293
millage rate of the levy to be repealed), currently being 6294
charged against residential and agricultural property by 6295
the (insert the name of school district) at a rate of 6296
..... (insert the residential/agricultural real property 6297
effective tax rate of the levy being repealed) for the purpose 6298
of (insert the purpose of the existing levy) be 6299
repealed, and shall a levy be imposed by the (insert 6300
the name of school district) in excess of the ten-mill 6301
limitation for the necessary requirements of the school district 6302
in the sum of (insert the annual amount the levy is 6303
to produce), estimated by the tax commissioner to 6304
require (insert the number of mills) mills for each 6305
one dollar of valuation, which amounts to (insert the 6306
rate expressed in dollars and cents) for each one hundred 6307
dollars of valuation for the initial year of the tax, for a 6308
period of (insert the number of years the levy is to 6309
be imposed, or that it will be levied for a continuing period of 6310
time), commencing in (insert the first year the tax 6311

is to be levied), first due in calendar year (insert 6312
the first calendar year in which the tax shall be due)? 6313

6314

6315

FOR THE REPEAL AND TAX
AGAINST THE REPEAL AND TAX

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If the question submitted is a proposal to repeal all or a 6318
portion of more than one existing levy, the form of the ballot 6319
shall be modified by substituting the statement "shall the 6320
existing levy of" with "shall existing levies of" and inserting 6321
the aggregate voted and aggregate effective tax rates to be 6322
repealed. 6323

(E) If a majority of the electors voting on the question 6324
submitted in an election vote in favor of the repeal and levy, 6325
the result shall be certified immediately after the canvass by 6326
the appropriate board of elections to the board of education. 6327
The board of education may make the levy necessary to raise the 6328
amount specified in the resolution for the purpose stated in the 6329
resolution and shall certify it to the county auditor, who shall 6330
extend it on the current year tax lists for collection. After 6331
the first year, the levy shall be included in the annual tax 6332
budget that is certified to the county budget commission. 6333

(F) A levy imposed under this section for a continuing 6334
period of time may be decreased or repealed pursuant to section 6335
5705.261 of the Revised Code. If a levy imposed under this 6336
section is decreased, the amount calculated under division (B) 6337
(4) of this section and paid under section 5705.2110 of the 6338
Revised Code shall be decreased by the same proportion as the 6339
levy is decreased. If the levy is repealed, no further payments 6340

shall be made to the district under that section. 6341

(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: 6342
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(1) That the tax shall be called, and designated on the ballot as, a renewal levy; 6346
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(2) The amount of the renewal tax, which shall be no more than the amount of tax previously collected; 6348
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(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; 6350
6351
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(4) That the purpose of the renewal tax is for current expenses. 6353
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The board shall certify a copy of the resolution to the appropriate 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. If the eligible school district has territory in more than one county, then not later than the ninetieth day before the day of that election, the board of education also shall submit a notice of the resolution, on a form prescribed by the secretary of state, to the board of elections of every other county in which the eligible school district has territory. 6355
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(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: 6365
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"Shall a tax levy renewing an existing levy of 6368

(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 of valuation be imposed by the (insert the name of school district) for the purpose of current expenses for a period of (insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time), commencing in (insert the first year the tax is to be levied), first due in calendar year (insert the first calendar year in which the tax shall be due)?

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

"

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

Sec. 5705.2111. (A) If the board of directors of a regional student education district created under section 3313.83 of the Revised Code desires to levy a tax in excess of the ten-mill limitation throughout the district for the purpose of funding the services to be provided by the district to students enrolled in the school districts of which the district is composed and their immediate family members, the board shall propose the levy to each of the boards of education of those school districts. The proposal shall specify the rate or amount of the tax, the number of years the tax will be levied or that

it will be levied for a continuing period of time, and that the 6399
aggregate rate of the tax shall not exceed three mills per 6400
dollar of taxable value in the regional student education 6401
district. 6402

(B) (1) If a majority of the boards of education of the 6403
school districts of which the regional student education 6404
district is composed approves the proposal for the tax levy, the 6405
board of directors of the regional student education district 6406
may adopt a resolution approved by a majority of the board's 6407
full membership declaring the necessity of levying the proposed 6408
tax in excess of the ten-mill limitation throughout the district 6409
for the purpose of funding the services to be provided by the 6410
district to students enrolled in the school districts of which 6411
the district is composed and their immediate family members. The 6412
resolution shall provide for the question of the tax to be 6413
submitted to the electors of the district at a general, primary, 6414
or special election on a day to be specified in the resolution 6415
that is consistent with the requirements of section 3501.01 of 6416
the Revised Code and that occurs at least ninety days after the 6417
resolution is certified to the appropriate board of elections. 6418
The resolution shall specify the rate or amount of the tax and 6419
the number of years the tax will be levied or that the tax will 6420
be levied for a continuing period of time. The aggregate rate of 6421
tax levied by a regional student education district under this 6422
section at any time shall not exceed three mills per dollar of 6423
taxable value in the district. A tax levied under this section 6424
may be renewed, subject to section 5705.25 of the Revised Code, 6425
or replaced as provided in section 5705.192 of the Revised Code. 6426

(2) The resolution shall take effect immediately upon 6427
passage, and no publication of the resolution is necessary other 6428
than that provided in the notice of election. The resolution 6429

shall be certified and submitted in the manner provided under 6430
section 5705.25 of the Revised Code, and that section governs 6431
the arrangements governing submission of the question and other 6432
matters concerning the election. If the regional student 6433
education district has territory in more than one county, then 6434
not later than the day by which the resolution is required to be 6435
certified before the election, the board of directors also shall 6436
submit a notice of the resolution, on a form prescribed by the 6437
secretary of state, to the board of elections of every other 6438
county in which the regional student education district has 6439
territory. 6440

Sec. 5705.2112. (A) As used in this section and section 6441
5705.2113 of the Revised Code: 6442

(1) "Qualifying partnership" has the same meaning as in 6443
section 3318.71 of the Revised Code. 6444

(2) "Fiscal board" means the board of education of the 6445
school district that is selected as the fiscal agent of a 6446
qualifying partnership under division (D) of section 3318.71 of 6447
the Revised Code. 6448

(3) "Participating school district" means a city, local, 6449
exempted village, cooperative education, or joint vocational 6450
school district that is a party to the qualifying partnership 6451
agreement described in section 3318.71 of the Revised Code. 6452

(4) "Tax distribution" means a distribution of proceeds of 6453
the tax authorized by this section under section 321.24 of the 6454
Revised Code and distributions that are attributable to that tax 6455
under sections 323.156 and 4503.068 of the Revised Code or other 6456
applicable law. 6457

(5) "Acquisition of classroom facilities" has the same 6458

meaning as in section 3318.01 of the Revised Code. 6459

(B) The fiscal board of a qualifying partnership may levy 6460
a tax under this section in excess of the ten-mill limitation 6461
for the purpose of funding the acquisition of classroom 6462
facilities that benefit the qualifying partnership. The tax is 6463
subject to the approval of the electors of all participating 6464
school districts. Before proposing the tax to such electors, the 6465
fiscal board shall obtain identical resolutions adopted by two- 6466
thirds of the members of the board of education of each 6467
participating school district. The resolutions shall specify all 6468
of the following: 6469

(1) The rate of the levy; 6470

(2) The purpose of the levy, which shall be confined to 6471
the acquisition of classroom facilities; 6472

(3) The number of years during which the levy shall be in 6473
effect, which shall be for any number of years not exceeding 6474
ten; 6475

(4) That the question of the levy shall be submitted to 6476
the electors of each participating school district at a special 6477
election; 6478

(5) The date that such special election shall be held, 6479
which shall not be earlier than ninety days after the 6480
resolutions are certified to the board or boards of elections 6481
under division (C) of this section and which shall be consistent 6482
with the requirements of section 3501.01 of the Revised Code. 6483

(C) A resolution adopted under division (B) of this 6484
section shall go into immediate effect upon its passage, and no 6485
publication of the resolution shall be necessary other than that 6486
provided for in the notice of election. Upon passing such a 6487

resolution, the board of education of a participating school 6488
district shall certify a copy of the resolution to the fiscal 6489
board of the qualifying partnership. Once the fiscal board 6490
receives an identical resolution from each participating school 6491
district, the fiscal board shall certify copies of such 6492
resolutions to the appropriate board of elections ~~of the proper~~ 6493
~~county or counties~~ in the manner provided by section 5705.25 of 6494
the Revised Code. Not later than the day by which the 6495
resolutions are required to be certified before the election, 6496
the fiscal board also shall submit a notice of the resolutions, 6497
on a form prescribed by the secretary of state, to the board of 6498
elections of the other county in which the qualifying 6499
partnership has territory. That section shall govern the 6500
arrangements for the submission of the levy to the electors of 6501
each participating school district and other matters concerning 6502
the election to which that section refers, including publication 6503
of notice of the election, except that the election shall be 6504
held on the date specified in the resolutions and the notice 6505
shall be published in newspapers of general circulation in all 6506
the participating school districts. 6507

The question of the levy shall be submitted as a single 6508
ballot issue to the electors of all the participating school 6509
districts. If a majority of all such electors voting on the 6510
question so submitted in the election vote in favor of the levy, 6511
the fiscal board may make the necessary levy within the 6512
territory of the participating school districts at the 6513
additional rate, or at any lesser rate in excess of the ten-mill 6514
limitation on the tax list, for the purpose stated in the 6515
resolutions. 6516

The submission of questions to the electors under this 6517
section is subject to the limitation on the number of election 6518

dates established by section 5705.214 of the Revised Code. 6519

(D) Each tax distribution shall be deposited to a special 6520
fund, established for the purposes described in the resolutions 6521
proposing the tax levy, in the county treasury of the county in 6522
which the fiscal board of the qualifying partnership is located. 6523
The fiscal board shall be the custodian of the amounts deposited 6524
to such fund and shall have the same rights and responsibilities 6525
with respect to the fund as boards of education do with respect 6526
to other levy revenues. 6527

(E) The levy of a tax under this section for the purpose 6528
of funding the acquisition of classroom facilities benefiting a 6529
qualifying partnership is hereby determined to be a proper 6530
public purpose. For the purposes of Chapter 3317. of the Revised 6531
Code or other laws referring to the "taxes charged and payable" 6532
for a school district, the taxes charged and payable for a levy 6533
authorized under this section are not included in the taxes 6534
charged and payable for any participating school district. The 6535
taxes charged and payable for a levy authorized under this 6536
section shall not affect the calculation of "state education 6537
aid," as defined in section 5751.20 of the Revised Code, for any 6538
participating school district. 6539

(F) (1) After the approval of a levy under this section for 6540
a specified number of years, the fiscal board of a qualifying 6541
partnership may anticipate a fraction of the proceeds of the 6542
levy and issue anticipation notes in a principal amount not 6543
exceeding seventy-five per cent of the total estimated proceeds 6544
of the levy remaining to be collected in each year over a period 6545
of ten years after the issuance of the notes. 6546

The notes shall be issued as provided in section 133.24 of 6547
the Revised Code, shall have principal payments during each year 6548

after the year of their issuance over a period not to exceed ten 6549
years, and may have a principal payment in the year of their 6550
issuance. 6551

(2) The fiscal board of a qualifying partnership is a 6552
"taxing authority" for the purposes of Chapter 133. of the 6553
Revised Code with respect to the tax and securities authorized 6554
under this section, and the treasurer of the school district 6555
serving as the fiscal board is the fiscal officer for the 6556
purposes of that chapter. 6557

Sec. 5705.23. The board of library trustees of any county, 6558
municipal corporation, school district, or township public 6559
library by a vote of two-thirds of all its members may at any 6560
time declare by resolution that the amount of taxes which may be 6561
raised within the ten-mill limitation by levies on the current 6562
tax duplicate will be insufficient to provide an adequate amount 6563
for the necessary requirements of the public library, that it is 6564
necessary to levy a tax in excess of such limitation for current 6565
expenses of the public library or for the construction of any 6566
specific permanent improvement or class of improvements which 6567
the board of library trustees is authorized to make or acquire 6568
and which could be included in a single issue of bonds, and that 6569
the question of such additional tax levy shall be submitted by 6570
the taxing authority of the political subdivision to whose 6571
jurisdiction the board is subject, to the electors of the 6572
subdivision, or, in the case of a qualifying library levy, to 6573
the electors residing within the boundaries of the library 6574
district on the day specified by division (E) of section 3501.01 6575
of the Revised Code for the holding of a primary election or at 6576
an election on another day to be specified in the resolution. No 6577
more than two elections shall be held under authority of this 6578
section in any one calendar year. Such resolution shall conform 6579

to section 5705.19 of the Revised Code, except that the tax levy 6580
may be in effect for any specified number of years or for a 6581
continuing period of time, as set forth in the resolution, and 6582
the resolution shall specify the date of holding the election, 6583
which shall not be earlier than ninety days after the adoption 6584
and certification of the resolution to the taxing authority of 6585
the political subdivision to whose jurisdiction the board is 6586
subject, and which shall be consistent with the requirements of 6587
section 3501.01 of the Revised Code. The resolution shall not 6588
include a levy on the current tax list and duplicate unless the 6589
election is to be held at or prior to the first Tuesday after 6590
the first Monday in November of the current tax year. 6591

Upon receipt of the resolution, the taxing authority of 6592
the political subdivision to whose jurisdiction the board is 6593
subject shall adopt a resolution providing for the submission of 6594
such additional tax levy to the electors of the subdivision, or, 6595
in the case of a qualifying library levy, to the electors 6596
residing within the boundaries of the library district on the 6597
date specified in the resolution of the board of library 6598
trustees. The resolution adopted by the taxing authority shall 6599
otherwise conform to the resolution certified to it by the 6600
board. The resolution of the taxing authority shall be certified 6601
to the appropriate board of elections ~~of the proper county~~ not 6602
less than ninety days before the date of such election. Such 6603
resolution shall go into immediate effect upon its passage, and 6604
no publication of the resolution shall be necessary other than 6605
that provided in the notice of election. Section 5705.25 of the 6606
Revised Code shall govern the arrangements for the submission of 6607
such question and other matters concerning the election, to 6608
which that section refers, except that such election shall be 6609
held on the date specified in the resolution. If the political 6610

subdivision has territory in more than one county, then not 6611
later than the ninetieth day before the day of the election, the 6612
taxing authority also shall submit a notice of the resolution, 6613
on a form prescribed by the secretary of state, to the board of 6614
elections of every other county in which the political 6615
subdivision has territory. If a majority of the electors voting 6616
on the question so submitted in an election vote in favor of 6617
such levy, the taxing authority may forthwith make the necessary 6618
levy within the subdivision or, in the case of a qualifying 6619
library levy, within the boundaries of the library district at 6620
the additional rate in excess of the ten-mill limitation on the 6621
tax list, for the purpose stated in such resolutions. Such tax 6622
levy shall be included in the next annual tax budget that is 6623
certified to the county budget commission. The proceeds of any 6624
library levy in excess of the ten-mill limitation shall be used 6625
for purposes of the board in accordance with the law applicable 6626
to the board. 6627

After the approval of a levy on the current tax list and 6628
duplicate to provide an increase in current expenses, and prior 6629
to the time when the first tax collection from such levy can be 6630
made, the taxing authority at the request of the board of 6631
library trustees may anticipate a fraction of the proceeds of 6632
such levy and issue anticipation notes in an amount not 6633
exceeding fifty per cent of the total estimated proceeds of the 6634
levy to be collected during the first year of the levy. 6635

After the approval of a levy to provide revenues for the 6636
construction or acquisition of any specific permanent 6637
improvement or class of improvements, the taxing authority at 6638
the request of the board of library trustees may anticipate a 6639
fraction of the proceeds of such levy and issue anticipation 6640
notes in a principal amount not exceeding fifty per cent of the 6641

total estimated proceeds of the levy to be collected in each 6642
year over a period of ten years after the issuance of such 6643
notes. 6644

The notes shall be issued as provided in section 133.24 of 6645
the Revised Code, shall have principal payments during each year 6646
after the year of their issuance over a period not to exceed ten 6647
years, and may have a principal payment in the year of their 6648
issuance. 6649

Any levy approved by the electors of a library district 6650
shall be made within the library district only. 6651

Sec. 5705.25. (A) A copy of any resolution adopted as 6652
provided in section 5705.19 or 5705.2111 of the Revised Code 6653
shall be certified by the taxing authority to the appropriate 6654
board of elections ~~of the proper county~~ not less than ninety 6655
days before the general election in any year, ~~and~~. If the 6656
subdivision, library district, or association library district 6657
has territory in more than one county, then not later than the 6658
ninetieth day before the day of the election, the taxing 6659
authority also shall submit a notice of the resolution, on a 6660
form prescribed by the secretary of state, to the board of 6661
elections of every other county in which the subdivision, 6662
library district, or association library district has territory. 6663
The appropriate board of elections shall submit the proposal to 6664
the electors of the subdivision at the succeeding November 6665
election. In the case of a qualifying library levy, the 6666
appropriate board of elections shall submit the question to the 6667
electors of the library district or association library 6668
district. Except as otherwise provided in this division, a 6669
resolution to renew an existing levy, regardless of the section 6670
of the Revised Code under which the tax was imposed, shall not 6671

be placed on the ballot unless the question is submitted at the 6672
general election held during the last year the tax to be renewed 6673
may be extended on the real and public utility property tax list 6674
and duplicate, or at any election held in the ensuing year. The 6675
limitation of the foregoing sentence does not apply to a 6676
resolution to renew and increase or to renew part of an existing 6677
levy that was imposed under section 5705.191 of the Revised Code 6678
to supplement the general fund for the purpose of making 6679
appropriations for one or more of the following purposes: for 6680
public assistance, human or social services, relief, welfare, 6681
hospitalization, health, and support of general hospitals. The 6682
limitation of the second preceding sentence also does not apply 6683
to a resolution that proposes to renew two or more existing 6684
levies imposed under section 5705.222 or division (L) of section 6685
5705.19 of the Revised Code, or under section 5705.21 or 6686
5705.217 of the Revised Code, in which case the question shall 6687
be submitted on the date of the general or primary election held 6688
during the last year at least one of the levies to be renewed 6689
may be extended on the real and public utility property tax list 6690
and duplicate, or at any election held during the ensuing year. 6691
For purposes of this section, a levy shall be considered to be 6692
an "existing levy" through the year following the last year it 6693
can be placed on that tax list and duplicate. 6694

The appropriate board of elections shall make the 6695
necessary arrangements for the submission of such questions to 6696
the electors of such subdivision, library district, or 6697
association library district, and the election shall be 6698
conducted, canvassed, and certified in the same manner as 6699
regular elections in such subdivision, library district, or 6700
association library district for the election of county 6701
officers. Notice of the election shall be published in a 6702

newspaper of general circulation in the subdivision, library 6703
district, or association library district once a week for two 6704
consecutive weeks, or as provided in section 7.16 of the Revised 6705
Code, prior to the election. If the appropriate board of 6706
elections operates and maintains a web site, the appropriate 6707
board of elections shall post notice of the election on its web 6708
site for thirty days prior to the election. The notice shall 6709
state the purpose, the proposed increase in rate expressed in 6710
dollars and cents for each one hundred dollars of valuation as 6711
well as in mills for each one dollar of valuation, the number of 6712
years during which the increase will be in effect, the first 6713
month and year in which the tax will be levied, and the time and 6714
place of the election. 6715

(B) The form of the ballots cast at an election held 6716
pursuant to division (A) of this section shall be as follows: 6717

"An additional tax for the benefit of (name of subdivision 6718
or public library) for the purpose of (purpose stated 6719
in the resolution) at a rate not exceeding 6720
mills for each one dollar of valuation, which amounts to (rate 6721
expressed in dollars and cents) for each one 6722
hundred dollars of valuation, for (life of indebtedness 6723
or number of years the levy is to run). 6724

For the Tax Levy
Against the Tax Levy

(C) If the levy is to be in effect for a continuing period 6725
of time, the notice of election and the form of ballot shall so 6726
state instead of setting forth a specified number of years for 6727
the levy. 6728
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If the tax is to be placed on the current tax list, the 6732
form of the ballot shall be modified by adding, after the 6733
statement of the number of years the levy is to run, the phrase 6734
", commencing in (first year the tax is to be 6735
levied), first due in calendar year (first calendar 6736
year in which the tax shall be due)."

If the levy submitted is a proposal to renew, increase, or 6738
decrease an existing levy, the form of the ballot specified in 6739
division (B) of this section may be changed by substituting for 6740
the words "An additional" at the beginning of the form, the 6741
words "A renewal of a" in case of a proposal to renew an 6742
existing levy in the same amount; the words "A renewal 6743
of mills and an increase of mills to constitute 6744
a" in the case of an increase; or the words "A renewal of part 6745
of an existing levy, being a reduction of mills, to 6746
constitute a" in the case of a decrease in the proposed levy. 6747

If the levy submitted is a proposal to renew two or more 6748
existing levies imposed under section 5705.222 or division (L) 6749
of section 5705.19 of the Revised Code, or under section 5705.21 6750
or 5705.217 of the Revised Code, the form of the ballot 6751
specified in division (B) of this section shall be modified by 6752
substituting for the words "an additional tax" the words "a 6753
renewal of(insert the number of levies to be renewed) 6754
existing taxes."

If the levy submitted is a levy under section 5705.72 of 6756
the Revised Code or a proposal to renew, increase, or decrease 6757
an existing levy imposed under that section, the name of the 6758
subdivision shall be "the unincorporated area of 6759
(name of township)."

The question covered by such resolution shall be submitted 6761

as a separate proposition but may be printed on the same ballot 6762
with any other proposition submitted at the same election, other 6763
than the election of officers. More than one such question may 6764
be submitted at the same election. 6765

(D) A levy voted in excess of the ten-mill limitation 6766
under this section shall be certified to the tax commissioner. 6767
In the first year of the levy, it shall be extended on the tax 6768
lists after the February settlement succeeding the election. If 6769
the additional tax is to be placed upon the tax list of the 6770
current year, as specified in the resolution providing for its 6771
submission, the result of the election shall be certified 6772
immediately after the canvass by the appropriate board of 6773
elections to the taxing authority, who shall make the necessary 6774
levy and certify it to the county auditor, who shall extend it 6775
on the tax lists for collection. After the first year, the tax 6776
levy shall be included in the annual tax budget that is 6777
certified to the county budget commission. 6778

Sec. 5705.251. (A) A copy of a resolution adopted under 6779
section 5705.212 or 5705.213 of the Revised Code shall be 6780
certified by the board of education to the appropriate board of 6781
elections ~~of the proper county~~ not less than ninety days before 6782
the date of the election specified in the resolution, and the 6783
appropriate board of elections shall submit the proposal to the 6784
electors of the school district at a special election to be held 6785
on that date. If the school district has territory in more than 6786
one county, then not later than the ninetieth day before the day 6787
of the election, the board of education also shall submit a 6788
notice of the resolution, on a form prescribed by the secretary 6789
of state, to the board of elections of every other county in 6790
which the school district has territory. The appropriate board 6791
of elections shall make the necessary arrangements for the 6792

submission of the question or questions to the electors of the 6793
school district, and the election shall be conducted, canvassed, 6794
and certified in the same manner as regular elections in the 6795
school district for the election of county officers. Notice of 6796
the election shall be published in a newspaper of general 6797
circulation in the subdivision once a week for two consecutive 6798
weeks, or as provided in section 7.16 of the Revised Code, prior 6799
to the election. If the appropriate board of elections operates 6800
and maintains a web site, the appropriate board of elections 6801
shall post notice of the election on its web site for thirty 6802
days prior to the election. 6803

(1) In the case of a resolution adopted under section 6804
5705.212 of the Revised Code, the notice shall state separately, 6805
for each tax being proposed, the purpose; the proposed increase 6806
in rate, expressed in dollars and cents for each one hundred 6807
dollars of valuation as well as in mills for each one dollar of 6808
valuation; the number of years during which the increase will be 6809
in effect; and the first calendar year in which the tax will be 6810
due. For an election on the question of a renewal levy, the 6811
notice shall state the purpose; the proposed rate, expressed in 6812
dollars and cents for each one hundred dollars of valuation as 6813
well as in mills for each one dollar of valuation; and the 6814
number of years the tax will be in effect. If the resolution is 6815
adopted under division (C) of that section, the rate of each tax 6816
being proposed shall be expressed as both the total rate and the 6817
portion of the total rate to be allocated to the qualifying 6818
school district and the portion to be allocated to partnering 6819
community schools. 6820

(2) In the case of a resolution adopted under section 6821
5705.213 of the Revised Code, the notice shall state the 6822
purpose; the amount proposed to be raised by the tax in the 6823

first year it is levied; the estimated average additional tax 6824
rate for the first year it is proposed to be levied, expressed 6825
in mills for each one dollar of valuation and in dollars and 6826
cents for each one hundred dollars of valuation; the number of 6827
years during which the increase will be in effect; and the first 6828
calendar year in which the tax will be due. The notice also 6829
shall state the amount by which the amount to be raised by the 6830
tax may be increased in each year after the first year. The 6831
amount of the allowable increase may be expressed in terms of a 6832
dollar increase over, or a percentage of, the amount raised by 6833
the tax in the immediately preceding year. For an election on 6834
the question of a renewal levy, the notice shall state the 6835
purpose; the amount proposed to be raised by the tax; the 6836
estimated tax rate, expressed in mills for each one dollar of 6837
valuation and in dollars and cents for each one hundred dollars 6838
of valuation; and the number of years the tax will be in effect. 6839

In any case, the notice also shall state the time and 6840
place of the election. 6841

(B) (1) The form of the ballot in an election on taxes 6842
proposed under section 5705.212 of the Revised Code shall be as 6843
follows: 6844

"Shall the school district be authorized to 6845
levy taxes for current expenses, the aggregate rate of which may 6846
increase in (number) increment(s) of not more than 6847
mill(s) for each dollar of valuation, from an original rate 6848
of mill(s) for each dollar of valuation, which amounts to 6849
..... (rate expressed in dollars and cents) for each one 6850
hundred dollars of valuation, to a maximum rate of 6851
mill(s) for each dollar of valuation, which amounts to 6852
(rate expressed in dollars and cents) for each one hundred 6853

dollars of valuation? The original tax is first proposed to be 6854
levied in (the first year of the tax), and the 6855
incremental tax in (the first year of the increment) (if 6856
more than one incremental tax is proposed in the resolution, the 6857
first year that each incremental tax is proposed to be levied 6858
shall be stated in the preceding format, and the increments 6859
shall be referred to as the first, second, third, or fourth 6860
increment, depending on their number). The aggregate rate of tax 6861
so authorized will (insert either, "expire with the 6862
original rate of tax which shall be in effect for years" 6863
or "be in effect for a continuing period of time"). 6864

FOR THE TAX LEVIES
AGAINST THE TAX LEVIES

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

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

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

FOR THE TAX LEVY
AGAINST THE TAX LEVY

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

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

(C) The form of the ballot in an election on a tax 6913

proposed under section 5705.213 of the Revised Code shall be as 6914
follows: 6915

"Shall the school district be authorized to levy 6916
the following tax for current expenses? The tax will first be 6917
levied in (year) to raise (dollars). In the 6918
(number of years) following years, the tax will increase by not 6919
more than (per cent or dollar amount of increase) each 6920
year, so that, during (last year of the tax), the tax 6921
will raise approximately (dollars). The county auditor 6922
estimates that the rate of the tax per dollar of valuation will 6923
be mill(s), which amounts to \$..... per one hundred 6924
dollars of valuation, both during (first year of the tax) 6925
and mill(s), which amounts to \$..... per one hundred 6926
dollars of valuation, during (last year of the tax). The 6927
tax will not be levied after (year). 6928

FOR THE TAX LEVY
AGAINST THE TAX LEVY

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The form of the ballot in an election on the question of a 6932
renewal levy under section 5705.213 of the Revised Code shall be 6933
as follows: 6934

"Shall the school district be authorized to 6935
renew a tax for current expenses which will raise 6936
(dollars), estimated by the county auditor to be mills 6937
for each dollar of valuation, which amounts to (rate 6938
expressed in dollars and cents) for each one hundred dollars of 6939
valuation? The tax shall be in effect for (the number 6940
of years the levy shall be in effect, or a continuing period of 6941
time). 6942

FOR THE TAX LEVY
AGAINST THE TAX LEVY

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

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

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

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Sec. 5705.252. (A) If the legislative authority of a municipal corporation adopts a resolution for the purposes provided in section 306.55 of the Revised Code and division (XX)

of section 5705.19 of the Revised Code and certifies the 6973
resolution to the appropriate board of elections as a combined 6974
question, the question appearing on the ballot shall read: 6975

"Shall the territory within the (name of municipal 6976
corporation) be withdrawn from (name of regional transit 6977
authority) and shall an additional tax be levied for the benefit 6978
of (name of municipal corporation) for the purpose 6979
of providing transportation services for the movement of persons 6980
within, from, or to the (name of municipal corporation) 6981
at a rate not exceeding mills for each one dollar of 6982
valuation, which amounts to (rate expressed in dollars 6983
and cents) for each one hundred dollars of valuation, for 6984
(number of years the levy is to run)?" 6985

(B) If the board of trustees of a township adopts a 6986
resolution for the purposes provided in sections 306.55 and 6987
5705.72 of the Revised Code and certifies the resolution to the 6988
appropriate board of elections as a combined question, the 6989
question appearing on the ballot in the unincorporated area of 6990
the township shall read: 6991

"Shall the territory within the unincorporated area 6992
of (name of township) be withdrawn from (name of 6993
regional transit authority) and shall an additional tax be 6994
levied for the benefit of the unincorporated area of 6995
(name of township) for the purpose of providing transportation 6996
services for the movement of persons within, from, or to the 6997
unincorporated area of (name of township) at a rate not 6998
exceeding mills for each one dollar of valuation, which 6999
amounts to (rate expressed in dollars and cents) for each 7000
one hundred dollars of valuation, for (number of years 7001
the levy is to run)?" 7002

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

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

The resolution shall be certified to the appropriate board of elections ~~of the proper county or counties~~ not less than ninety days before the date of the election. The resolution shall go into immediate effect upon its passage, and no

publication of the resolution shall be necessary other than that 7034
provided in the notice of election. Section 5705.25 of the 7035
Revised Code shall govern the arrangements for the submission of 7036
such question and other matters concerning the election, to 7037
which that section refers, except that the election shall be 7038
held on the date specified in the resolution. If the lake 7039
facilities authority has territory in more than one county, then 7040
not later than the ninetieth day before the day of the election, 7041
the board of directors also shall submit a notice of the 7042
resolution, on a form prescribed by the secretary of state, to 7043
the board of elections of every other county in which the lake 7044
facilities authority has territory. If a majority of the 7045
electors voting on the question so submitted in an election vote 7046
in favor of the levy, the board of directors may forthwith make 7047
the necessary levy within the boundaries of the impacted lake 7048
district at the additional rate in excess of the ten-mill 7049
limitation on the tax list, for the purpose stated in the 7050
resolution. The tax levy shall be included in the next annual 7051
tax budget that is certified to the county budget commission. 7052

(B) The form of the ballot in an election held on the 7053
question of levying a tax proposed pursuant to this section 7054
shall be as follows or in any other form acceptable to the 7055
secretary of state: 7056

"A tax for the benefit of (name of lake facilities 7057
authority) for the purpose of at a rate 7058
not exceeding mills for each one dollar of valuation, 7059
which amounts to (rate expressed in dollars and 7060
cents) for each one hundred dollars of valuation, 7061
for (life of indebtedness or number of years the 7062
levy is to run). 7063

For the Tax Levy
Against the Tax Levy

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

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

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Sec. 5705.72. (A) As used in this section and in section 5705.25 of the Revised Code with regard to a levy submitted under this section, "electors" means electors of the unincorporated area of a township.

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(B) The board of trustees of any township that withdraws or proposes by resolution to withdraw the unincorporated area of the township from a regional transit authority under section 306.55 of the Revised Code, by vote of two-thirds of all the members of the board of trustees, may declare by resolution that the amount of taxes that may be raised within the ten-mill limitation will be insufficient to provide transportation

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services to the unincorporated area of the township and that it 7094
is necessary to levy a tax in excess of that limitation within 7095
the unincorporated area of that township for the purpose of 7096
providing transportation services for the movement of persons 7097
within, from, or to the unincorporated area of that township. 7098

The resolution shall specify the necessary amount of the 7099
increase in rate to levy, the purpose of such increase, and the 7100
number of years, not exceeding ten, during which the rate 7101
increase shall be in effect, which may or may not include a levy 7102
upon the tax list of the current year. 7103

The resolution shall be submitted to the ~~proper county~~ 7104
appropriate board of elections not less than ninety days before 7105
the date of the election at which the question will appear on 7106
the ballot and in the manner provided by section 5705.25 of the 7107
Revised Code, except that the question may be submitted to 7108
electors at a general election or a special election held on a 7109
date consistent with section 3501.01 of the Revised Code. If the 7110
township has territory in more than one county, then not later 7111
than the ninetieth day before the day of the election, the board 7112
of trustees also shall submit a notice of the resolution, on a 7113
form prescribed by the secretary of state, to the board of 7114
elections of every other county in which the township has 7115
territory. 7116

A resolution adopted by the board of trustees of a 7117
township under this section may be combined with a resolution 7118
for the withdrawal of the unincorporated area of the township 7119
from a regional transit authority as provided in section 306.55 7120
of the Revised Code, by vote of two-thirds of all members of the 7121
board. The board may certify the combined resolution to the 7122
appropriate board of elections as a combined question. The 7123

question appearing on the ballot shall be as provided in section 7124
5705.252 of the Revised Code. 7125

When electors have approved a tax levy under this section, 7126
the board of township trustees may anticipate a fraction of the 7127
proceeds of the levy and issue anticipation notes as authorized 7128
by section 5705.191 of the Revised Code for a current expense 7129
levy with a fixed term, and may anticipate the collection of 7130
current revenue under section 133.10 of the Revised Code. 7131

Section 2. That existing sections 133.01, 133.06, 133.18, 7132
513.13, 718.01, 718.04, 718.09, 718.10, 731.01, 733.261, 7133
733.262, 3311.21, 3318.01, 3318.06, 3318.061, 3318.063, 3318.07, 7134
3318.361, 3354.02, 3355.02, 3357.02, 3501.05, 3501.11, 3505.01, 7135
3505.071, 3513.05, 5705.01, 5705.03, 5705.19, 5705.191, 7136
5705.195, 5705.199, 5705.21, 5705.211, 5705.212, 5705.213, 7137
5705.217, 5705.218, 5705.219, 5705.2111, 5705.2112, 5705.23, 7138
5705.25, 5705.251, 5705.252, 5705.55, and 5705.72 of the Revised 7139
Code are hereby repealed. 7140

Section 3. All items in this section are hereby 7141
appropriated as designated out of any moneys in the state 7142
treasury to the credit of the designated fund. For all 7143
appropriations made in this act, those in the first column are 7144
for fiscal year 2018 and those in the second column are for 7145
fiscal year 2019. The appropriations made in this act are in 7146
addition to any other appropriations made for the FY 2018-FY 7147
2019 biennium. 7148

SOS SECRETARY OF STATE 7149

General Revenue Fund 7150

GRF	050XXX	Local Elections	\$ 300,000	\$ 300,000	7151
		Database			7152

TOTAL General Revenue Fund	\$ 300,000	\$ 300,000	7153
TOTAL ALL BUDGET FUND GROUPS	\$ 300,000	\$ 300,000	7154
LOCAL ELECTIONS DATABASE			7155
The foregoing appropriation item 050XXX, Local Elections Database, shall be used to establish and maintain a local elections database to facilitate communication between boards of elections and the Secretary of State concerning local elections. The database shall be made available to all county board of elections and any other state or local agency or political subdivision that requests access to it.			7156 7157 7158 7159 7160 7161 7162
Section 4. Within the limits set forth in this act, the Director of Budget and Management shall establish accounts indicating the source and amount of funds for each appropriation made in this act, and shall determine the form and manner in which appropriation accounts shall be maintained. Expenditures from appropriations contained in this act shall be accounted for as though made in Am. Sub. H.B. 49 of the 132nd General Assembly.			7163 7164 7165 7166 7167 7168 7169 7170
The appropriations made in this act are subject to all provisions of Am. Sub. H.B. 49 of the 132nd General Assembly that are generally applicable to such appropriations.			7171 7172 7173
Section 5. The General Assembly, applying the principle stated in division (B) of section 1.52 of the Revised Code that amendments are to be harmonized if reasonably capable of simultaneous operation, finds that the following sections, presented in this act as composites of the sections as amended by the acts indicated, are the resulting versions of the sections in effect prior to the effective date of the sections as presented in this act:			7174 7175 7176 7177 7178 7179 7180 7181

Section 133.18 of the Revised Code as amended by Am. Sub.	7182
H.B. 48 of the 128th General Assembly and Am. Sub. H.B. 153 of	7183
the 129th General Assembly.	7184
Section 3501.05 of the Revised Code as amended by both Am.	7185
Sub. S.B. 109 and Sub. S.B. 205 of the 130th General Assembly.	7186
Section 5705.19 of the Revised Code as amended by Sub.	7187
H.B. 158, Am. Sub. H.B. 277, Sub. H.B. 413, and Am. Sub. H.B.	7188
483, all of the 131st General Assembly.	7189
Section 5705.218 of the Revised Code as amended by both	7190
Am. Sub. H.B. 59 and Sub. H.B. 167 of the 130th General	7191
Assembly.	7192