

I_132_1356-3

132nd General Assembly
Regular Session
2017-2018

Sub. H. B. No. 342

A BILL

To amend sections 133.18, 306.32, 306.322, 306.70, 1
345.01, 345.03, 345.04, 505.48, 505.481, 511.27, 2
511.28, 511.34, 715.691, 715.70, 715.71, 715.72, 3
718.04, 718.09, 718.10, 1545.041, 1545.21, 4
3311.50, 3318.01, 3318.06, 3318.061, 3318.062, 5
3318.063, 3318.361, 3318.45, 3381.03, 4582.024, 6
4582.26, 5705.01, 5705.03, 5705.192, 5705.195, 7
5705.196, 5705.197, 5705.199, 5705.21, 5705.213, 8
5705.215, 5705.218, 5705.219, 5705.233, 5705.25, 9
5705.251, 5705.261, 5705.55, 5739.023, 5739.026, 10
5743.021, 5748.01, 5748.02, 5748.03, 5748.04, 11
5748.08, and 5748.09 and to enact sections 12
5705.17 and 5748.023 of the Revised Code to 13
modify the information conveyed in election 14
notices and ballot language for property tax 15
levies, to limit local tax levies submitted at 16
an August special election to not more than a 17
five-year term, and to limit to not more than 18
five years the term of certain joint economic 19
development districts approved by voters at an 20
August special election. 21

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

Section 1. That sections 133.18, 306.32, 306.322, 306.70, 22
345.01, 345.03, 345.04, 505.48, 505.481, 511.27, 511.28, 511.34, 23
715.691, 715.70, 715.71, 715.72, 718.04, 718.09, 718.10, 24
1545.041, 1545.21, 3311.50, 3318.01, 3318.06, 3318.061, 25
3318.062, 3318.063, 3318.361, 3318.45, 3381.03, 4582.024, 26
4582.26, 5705.01, 5705.03, 5705.192, 5705.195, 5705.196, 27
5705.197, 5705.199, 5705.21, 5705.213, 5705.215, 5705.218, 28
5705.219, 5705.233, 5705.25, 5705.251, 5705.261, 5705.55, 29
5739.023, 5739.026, 5743.021, 5748.01, 5748.02, 5748.03, 30
5748.04, 5748.08, and 5748.09 be amended and sections 5705.17 31
and 5748.023 of the Revised Code be enacted to read as follows: 32

Sec. 133.18. (A) The taxing authority of a subdivision may 33
by legislation submit to the electors of the subdivision the 34
question of issuing any general obligation bonds, for one 35
purpose, that the subdivision has power or authority to issue. 36

(B) When the taxing authority of a subdivision desires or 37
is required by law to submit the question of a bond issue to the 38
electors, it shall pass legislation that does all of the 39
following: 40

(1) Declares the necessity and purpose of the bond issue; 41

(2) States the date of the authorized election at which 42
the question shall be submitted to the electors; 43

(3) States the amount, approximate date, estimated net 44
average rate of interest, and maximum number of years over which 45
the principal of the bonds may be paid; 46

(4) Declares the necessity of levying a tax outside the 47

tax limitation to pay the debt charges on the bonds and any 48
anticipatory securities. 49

The estimated net average interest rate shall be 50
determined by the taxing authority based on, among other 51
factors, then existing market conditions, and may reflect 52
adjustments for any anticipated direct payments expected to be 53
received by the taxing authority from the government of the 54
United States relating to the bonds and the effect of any 55
federal tax credits anticipated to be available to owners of all 56
or a portion of the bonds. The estimated net average rate of 57
interest, and any statutory or charter limit on interest rates 58
that may then be in effect and that is subsequently amended, 59
shall not be a limitation on the actual interest rate or rates 60
on the securities when issued. 61

(C) (1) The taxing authority shall certify a copy of the 62
legislation passed under division (B) of this section to the 63
county auditor. The county auditor shall promptly calculate and 64
advise and, not later than ninety days before the election, 65
confirm that advice by certification to, the taxing authority 66
the estimated average annual property tax levy, expressed in 67
~~cents or dollars and cents~~ for each one hundred thousand dollars 68
of ~~tax valuation~~ fair market value and in mills for each one 69
dollar of ~~tax valuation~~ taxable value, that the county auditor 70
estimates to be required throughout the stated maturity of the 71
bonds to pay the debt charges on the bonds. In calculating the 72
estimated average annual property tax levy for this purpose, the 73
county auditor shall assume that the bonds are issued in one 74
series bearing interest and maturing in substantially equal 75
principal amounts in each year over the maximum number of years 76
over which the principal of the bonds may be paid as stated in 77
that legislation, and that the amount of the tax valuation of 78

the subdivision for the current year remains the same throughout 79
the maturity of the bonds, except as otherwise provided in 80
division (C) (2) of this section. If the tax valuation for the 81
current year is not determined, the county auditor shall base 82
the calculation on the estimated amount of the tax valuation 83
submitted by the county auditor to the county budget commission. 84
If the subdivision is located in more than one county, the 85
county auditor shall obtain the assistance of the county 86
auditors of the other counties, and those county auditors shall 87
provide assistance, in establishing the tax valuation of the 88
subdivision for purposes of certifying the estimated average 89
annual property tax levy. 90

(2) When considering the tangible personal property 91
component of the tax valuation of the subdivision, the county 92
auditor shall take into account the assessment percentages 93
prescribed in section 5711.22 of the Revised Code. The tax 94
commissioner may issue rules, orders, or instructions directing 95
how the assessment percentages must be utilized. 96

(D) After receiving the county auditor's advice under 97
division (C) of this section, the taxing authority by 98
legislation may determine to proceed with submitting the 99
question of the issue of securities, and shall, not later than 100
the ninetieth day before the day of the election, file the 101
following with the board of elections: 102

(1) Copies of the legislation provided for in divisions 103
(B) and (D) of this section; 104

(2) The amount of the estimated average annual property 105
tax levy, expressed in ~~cents or dollars and cents~~ for each one 106
hundred thousand dollars of ~~tax valuation~~ fair market value and 107
in mills for each one dollar of ~~tax valuation~~ taxable value, as 108

estimated and certified to the taxing authority by the county 109
auditor. 110

(E) (1) The board of elections shall prepare the ballots 111
and make other necessary arrangements for the submission of the 112
question to the electors of the subdivision. If the subdivision 113
is located in more than one county, the board shall inform the 114
boards of elections of the other counties of the filings with 115
it, and those other boards shall if appropriate make the other 116
necessary arrangements for the election in their counties. The 117
election shall be conducted, canvassed, and certified in the 118
manner provided in Title XXXV of the Revised Code. 119

(2) The election shall be held at the regular places for 120
voting in the subdivision. If the electors of only a part of a 121
precinct are qualified to vote at the election the board of 122
elections may assign the electors in that part to an adjoining 123
precinct, including an adjoining precinct in another county if 124
the board of elections of the other county consents to and 125
approves the assignment. Each elector so assigned shall be 126
notified of that fact prior to the election by notice mailed by 127
the board of elections, in such manner as it determines, prior 128
to the election. 129

(3) The board of elections shall publish a notice of the 130
election once in a newspaper of general circulation in the 131
subdivision, no later than ten days prior to the election. The 132
notice shall state all of the following: 133

(a) The principal amount of the proposed bond issue; 134

(b) The stated purpose for which the bonds are to be 135
issued; 136

(c) The maximum number of years over which the principal 137

of the bonds may be paid; 138

(d) The estimated additional average annual property tax 139
levy, expressed in ~~cents or dollars and cents~~ for each one 140
hundred thousand dollars of tax valuation fair market value and 141
in mills for each one dollar of ~~tax valuation~~ taxable value, to 142
be levied outside the tax limitation, as estimated and certified 143
to the taxing authority by the county auditor; 144

(e) The first calendar year in which the tax is expected 145
to be due. 146

(F) (1) The form of the ballot to be used at the election 147
shall be substantially either of the following, as applicable: 148

(a) "Shall bonds be issued by the (name of 149
subdivision) for the purpose of (purpose of the bond 150
issue) in the principal amount of \$..... (principal amount 151
of the bond issue), to be repaid annually over a maximum period 152
of (the maximum number of years over which the 153
principal of the bonds may be paid) years, and an annual levy of 154
property taxes be made outside the (as applicable, 155
"ten-mill" or "...charter tax") limitation, estimated by the 156
county auditor to average over the repayment period of the bond 157
issue ~~(number of mills)~~ mills for each ~~one dollar~~ \$1 158
~~of tax valuation~~ taxable value, which amounts to \$..... 159
~~(rate expressed in cents or dollars and cents, such as "36-~~ 160
~~cents" or "\$1.41")~~ for each ~~one hundred dollars~~ \$100,000 of tax- 161
~~valuation fair market value~~, commencing in (first 162
year the tax will be levied), first due in calendar 163
year (first calendar year in which the tax shall be 164
due), to pay the annual debt charges on the bonds, and to pay 165
debt charges on any notes issued in anticipation of those bonds? 166

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| For the bond issue |
| Against the bond issue |

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

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"Shall bonds be issued for (name of library)
for the purpose of (purpose of the bond issue), in
the principal amount of \$...... (amount of the bond issue)
by (the name of the subdivision that is to issue the
bonds and levy the tax) as the issuer of the bonds, 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
ten-mill limitation, estimated by the county auditor to average
over the repayment period of the bond issue ~~(number~~
~~of mills)~~ mills for each ~~one dollar~~ \$1 of tax valuation taxable
value, which amounts to \$...... ~~(rate expressed in cents or~~
~~dollars and cents, such as "36 cents" or "\$1.41")~~ for each ~~one~~
~~hundred dollars~~ \$100,000 of tax valuation fair market value,
commencing in (first year the tax will be levied),
first due in calendar year (first calendar year in
which the tax shall be due), to pay the annual debt charges on
the bonds, and to pay debt charges on any notes issued in
anticipation of those bonds?

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| For the bond issue |
| Against the bond issue |

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(2) The purpose for which the bonds are to be issued shall 197
be printed in the space indicated, in boldface type. 198

(G) The board of elections shall promptly certify the 199
results of the election to the tax commissioner, the county 200
auditor of each county in which any part of the subdivision is 201
located, and the fiscal officer of the subdivision. The 202
election, including the proceedings for and result of the 203
election, is incontestable other than in a contest filed under 204
section 3515.09 of the Revised Code in which the plaintiff 205
prevails. 206

(H) If a majority of the electors voting upon the question 207
vote for it, the taxing authority of the subdivision may proceed 208
under sections 133.21 to 133.33 of the Revised Code with the 209
issuance of the securities and with the levy and collection of a 210
property tax outside the tax limitation during the period the 211
securities are outstanding sufficient in amount to pay the debt 212
charges on the securities, including debt charges on any 213
anticipatory securities required to be paid from that tax. If 214
legislation passed under section 133.22 or 133.23 of the Revised 215
Code authorizing those securities is filed with the county 216
auditor on or before the last day of November, the amount of the 217
voted property tax levy required to pay debt charges or 218
estimated debt charges on the securities payable in the 219
following year shall if requested by the taxing authority be 220
included in the taxes levied for collection in the following 221
year under section 319.30 of the Revised Code. 222

(I) (1) If, before any securities authorized at an election 223
under this section are issued, the net indebtedness of the 224
subdivision exceeds that applicable to that subdivision or those 225

securities, then and so long as that is the case none of the 226
securities may be issued. 227

(2) No securities authorized at an election under this 228
section may be initially issued after the first day of the sixth 229
January following the election, but this period of limitation 230
shall not run for any time during which any part of the 231
permanent improvement for which the securities have been 232
authorized, or the issuing or validity of any part of the 233
securities issued or to be issued, or the related proceedings, 234
is involved or questioned before a court or a commission or 235
other tribunal, administrative agency, or board. 236

(3) Securities representing a portion of the amount 237
authorized at an election that are issued within the applicable 238
limitation on net indebtedness are valid and in no manner 239
affected by the fact that the balance of the securities 240
authorized cannot be issued by reason of the net indebtedness 241
limitation or lapse of time. 242

(4) Nothing in this division (I) shall be interpreted or 243
applied to prevent the issuance of securities in an amount to 244
fund or refund anticipatory securities lawfully issued. 245

(5) The limitations of divisions (I) (1) and (2) of this 246
section do not apply to any securities authorized at an election 247
under this section if at least ten per cent of the principal 248
amount of the securities, including anticipatory securities, 249
authorized has theretofore been issued, or if the securities are 250
to be issued for the purpose of participating in any federally 251
or state-assisted program. 252

(6) The certificate of the fiscal officer of the 253
subdivision is conclusive proof of the facts referred to in this 254

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| division. | 255 |
| <u>(J) As used in this section, "fair market value" has the same meaning as in section 5705.01 of the Revised Code.</u> | 256 257 |
| Sec. 306.32. Any county, or any two or more counties, municipal corporations, or townships, or any combination of these, may create a regional transit authority by the adoption of a resolution or ordinance by the board of county commissioners of each county, the legislative authority of each municipal corporation, and the board of township trustees of each township which is to create or to join in the creation of the regional transit authority. The resolution or ordinance shall state: | 258 259 260 261 262 263 264 265 266 |
| (A) The necessity for the creation of a regional transit authority; | 267 268 |
| (B) The counties, municipal corporations, or townships which are to create or to join in the creation of the regional transit authority; | 269 270 271 |
| (C) The official name by which the regional transit authority shall be known; | 272 273 |
| (D) The place in which the principal office of the regional transit authority will be located or the manner in which it may be selected; | 274 275 276 |
| (E) The number, term, and compensation, or method for establishing compensation, of the members of the board of trustees of the regional transit authority. Compensation shall not exceed fifty dollars for each board and committee meeting attended by a member, except that if compensation is provided annually it shall not exceed six thousand dollars for the president of the board or four thousand eight hundred dollars | 277 278 279 280 281 282 283 |

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| for each other board member. | 284 |
| (F) The manner in which vacancies on the board of trustees of the regional transit authority shall be filled; | 285 286 |
| (G) The manner and to what extent the expenses of the regional transit authority shall be apportioned among the counties, municipal corporations, and townships creating it; | 287 288 289 |
| (H) The purposes, including the kinds of transit facilities, for which the regional transit authority is organized. | 290 291 292 |
| The regional transit authority provided for in the resolution or ordinance shall be deemed to be created upon the adoption of the resolution or ordinance by the board of county commissioners of each county, the legislative authority of each municipal corporation, and the board of township trustees of each township enumerated in the resolution or ordinance. | 293 294 295 296 297 298 |
| The resolution or ordinance creating a regional transit authority may be amended to include additional counties, municipal corporations, or townships or for any other purpose, by the adoption of the amendment by the board of county commissioners of each county, the legislative authority of each municipal corporation, and the board of township trustees of each township which has created or joined or proposes to join the regional transit authority. | 299 300 301 302 303 304 305 306 |
| After each county, municipal corporation, and township which has created or joined or proposes to join the regional transit authority has adopted its resolution or ordinance approving inclusion of additional counties, municipal corporations, or townships in the regional transit authority, a copy of each resolution or ordinance shall be filed with the | 307 308 309 310 311 312 |

clerk of the board of the county commissioners of each county, 313
the clerk of the legislative authority of each municipal 314
corporation, and the fiscal officer of the board of trustees of 315
each township proposed to be included in the regional transit 316
authority. The inclusion is effective when all such filing has 317
been completed, unless the regional transit authority to which 318
territory is to be added has authority to levy an ad valorem tax 319
on property, or a sales tax, within its territorial boundaries, 320
in which event the inclusion shall become effective on the 321
sixtieth day after the last such filing is accomplished, unless, 322
prior to the expiration of the sixty-day period, qualified 323
electors residing in the area proposed to be added to the 324
regional transit authority, equal in number to at least ten per 325
cent of the qualified electors from the area who voted for 326
governor at the last gubernatorial election, file a petition of 327
referendum against the inclusion. Any petition of referendum 328
filed under this section shall be filed at the office of the 329
secretary of the board of trustees of the regional transit 330
authority. The person presenting the petition shall be given a 331
receipt containing on it the time of the day, the date, and the 332
purpose of the petition. The secretary of the board of trustees 333
of the regional transit authority shall cause the appropriate 334
board or boards of elections to check the sufficiency of 335
signatures on any petition of referendum filed under this 336
section and, if found to be sufficient, shall present the 337
petition to the board of trustees at a meeting of said board 338
which occurs not later than thirty days following the filing of 339
said petition. Upon presentation to the board of trustees of a 340
petition of referendum against the proposed inclusion, the board 341
of trustees shall promptly certify the proposal to the board or 342
boards of elections for the purpose of having the proposal 343
placed on the ballot at the next general or primary election 344

which occurs not less than ninety days after the date of the 345
meeting of said board, or at a special election, the date of 346
which shall be specified in the certification, which date shall 347
be not less than ninety days after the date of such meeting of 348
the board. Signatures on a petition of referendum may be 349
withdrawn up to and including the meeting of the board of 350
trustees certifying the proposal to the appropriate board or 351
boards of elections. If territory of more than one county, 352
municipal corporation, or township is to be added to the 353
regional transit authority, the electors of the territories of 354
the counties, municipal corporations, or townships which are to 355
be added shall vote as a district, and the majority affirmative 356
vote shall be determined by the vote cast in the district as a 357
whole. Upon certification of a proposal to the appropriate board 358
or boards of elections pursuant to this section, the board or 359
boards of election shall make the necessary arrangements for the 360
submission of the question to the electors of the territory to 361
be added to the regional transit authority qualified to vote on 362
the question, and the election shall be held, canvassed, and 363
certified in the manner provided for the submission of tax 364
levies under section 5705.191 of the Revised Code, except that 365
the question appearing on the ballot shall read: 366

"Shall the territory within the 367
(Name or names of political subdivisions to be joined) be added 368
to (Name) regional transit 369
authority?" and shall a(n) (here insert type of tax 370
or taxes) at a rate of taxation not to exceed (here insert 371
maximum tax rate or rates) be levied for all transit purposes?" 372

If the tax is a tax on property, the rate of the tax shall 373
be expressed numerically in mills for each one dollar of taxable 374
value and numerically in dollars for each one hundred thousand 375

dollars of fair market value, as that term is defined in section 376
5705.01 of the Revised Code. 377

If the question is approved by at least a majority of the 378
electors voting on the question, the joinder is immediately 379
effective, and the regional transit authority may extend the 380
levy of the tax against all the taxable property within the 381
territory which has been added. If the question is approved at a 382
general election or at a special election occurring prior to the 383
general election but after the fifteenth day of July, the 384
regional transit authority may amend its budget and resolution 385
adopted pursuant to section 5705.34 of the Revised Code, and the 386
levy shall be placed on the current tax list and duplicate and 387
collected as other taxes are collected from all taxable property 388
within the territorial boundaries of the regional transit 389
authority, including the territory within each political 390
subdivision added as a result of the election. 391

The territorial boundaries of a regional transit authority 392
shall be coextensive with the territorial boundaries of the 393
counties, municipal corporations, and townships included within 394
the regional transit authority, provided that the same area may 395
be included in more than one regional transit authority so long 396
as the regional transit authorities are not organized for 397
purposes as provided for in the resolutions or ordinances 398
creating the same, and any amendments to them, relating to the 399
same kinds of transit facilities; and provided further, that if 400
a regional transit authority includes only a portion of an 401
entire county, a regional transit authority for the same 402
purposes may be created in the remaining portion of the same 403
county by resolution of the board of county commissioners acting 404
alone or in conjunction with municipal corporations and 405
townships as provided in this section. 406

No regional transit authority shall be organized after 407
January 1, 1975, to include any area already included in a 408
regional transit authority, except that any regional transit 409
authority organized after June 29, 1974, and having territorial 410
boundaries entirely within a single county shall, upon adoption 411
by the board of county commissioners of the county of a 412
resolution creating a regional transit authority including 413
within its territorial jurisdiction the existing regional 414
transit authority and for purposes including the purposes for 415
which the existing regional transit authority was created, be 416
dissolved and its territory included in such new regional 417
transit authority. Any resolution creating such a new regional 418
transit authority shall make adequate provision for satisfaction 419
of the obligations of the dissolved regional transit authority. 420

Sec. 306.322. (A) For any regional transit authority that 421
levies a property tax and that includes in its membership 422
political subdivisions that are located in a county having a 423
population of at least four hundred thousand according to the 424
most recent federal census, the procedures of this section apply 425
until November 5, 2013, and are in addition to and an 426
alternative to those established in sections 306.32 and 306.321 427
of the Revised Code for joining to the regional transit 428
authority additional counties, municipal corporations, or 429
townships. 430

(B) Any municipal corporation or township may adopt a 431
resolution or ordinance proposing to join a regional transit 432
authority described in division (A) of this section. In its 433
resolution or ordinance, the political subdivision may propose 434
joining the regional transit authority for a limited period of 435
three years or without a time limit. 436

(C) The political subdivision proposing to join the 437
regional transit authority shall submit a copy of its resolution 438
or ordinance to the legislative authority of each municipal 439
corporation and the board of trustees of each township 440
comprising the regional transit authority. Within thirty days of 441
receiving the resolution or ordinance for inclusion in the 442
regional transit authority, the legislative authority of each 443
municipal corporation and the board of trustees of each township 444
shall consider the question of whether to include the additional 445
subdivision in the regional transit authority, shall adopt a 446
resolution or ordinance approving or rejecting the inclusion of 447
the additional subdivision, and shall present its resolution or 448
ordinance to the board of trustees of the regional transit 449
authority. 450

(D) If a majority of the political subdivisions comprising 451
the regional transit authority approve the inclusion of the 452
additional political subdivision, the board of trustees of the 453
regional transit authority, not later than the tenth day 454
following the day on which the last ordinance or resolution is 455
presented, shall notify the subdivision proposing to join the 456
regional transit authority that it may certify the proposal to 457
the board of elections for the purpose of having the proposal 458
placed on the ballot at the next general election or at a 459
special election conducted on the day of the next primary 460
election that occurs not less than ninety days after the 461
resolution or ordinance is certified to the board of elections. 462

(E) Upon certification of a proposal to the board of 463
elections pursuant to this section, the board of elections shall 464
make the necessary arrangements for the submission of the 465
question to the electors of the territory to be included in the 466
regional transit authority qualified to vote on the question, 467

and the election shall be held, canvassed, and certified in the 468
same manner as regular elections for the election of officers of 469
the subdivision proposing to join the regional transit 470
authority, except that, if the resolution proposed the inclusion 471
without a time limitation the question appearing on the ballot 472
shall read: 473

"Shall the territory within the 474
(Name or names of political subdivisions to be joined) be added 475
to (Name) regional transit 476
authority?" and shall a(n) (here insert type of tax 477
or taxes) at a rate of taxation not to exceed (here insert 478
maximum tax rate or rates) be levied for all transit purposes?" 479

If the tax is a tax on property, the rate shall be 480
expressed numerically in mills for each one dollar of taxable 481
value and numerically in dollars for each one hundred thousand 482
dollars of fair market value, as that term is defined in section 483
5705.01 of the Revised Code. 484

If the resolution proposed the inclusion with a three-year 485
time limitation, the question appearing on the ballot shall 486
read: 487

"Shall the territory within the 488
(Name or names of political subdivisions to be joined) be added 489
to (Name) regional transit 490
authority?" for three years and shall a(n) (here 491
insert type of tax or taxes) at a rate of taxation not to exceed 492
..... (here insert maximum tax rate or rates) be levied for all 493
transit purposes for three years?" 494

(F) If the question is approved by at least a majority of 495
the electors voting on the question, the addition of the new 496

territory is effective six months from the date of the 497
certification of its passage, and the regional transit authority 498
may extend the levy of the tax against all the taxable property 499
within the territory that was added. If the question is approved 500
at a general election or at a special election occurring prior 501
to the general election but after the fifteenth day of July, the 502
regional transit authority may amend its budget and resolution 503
adopted pursuant to section 5705.34 of the Revised Code, and the 504
levy shall be placed on the current tax list and duplicate and 505
collected as other taxes are collected from all taxable property 506
within the territorial boundaries of the regional transit 507
authority, including the territory within the political 508
subdivision added as a result of the election. If the budget of 509
the regional transit authority is amended pursuant to this 510
paragraph, the county auditor shall prepare and deliver an 511
amended certificate of estimated resources to reflect the change 512
in anticipated revenues of the regional transit authority. 513

(G) If the question is approved by at least a majority of 514
the electors voting on the question, the board of trustees of 515
the regional transit authority immediately shall amend the 516
resolution or ordinance creating the regional transit authority 517
to include the additional political subdivision. 518

(H) If the question approved by a majority of the electors 519
voting on the question added the subdivision for three years, 520
the territory of the additional municipal corporation or 521
township in the regional transit authority shall be removed from 522
the territory of the regional transit authority three years 523
after the date the territory was added, as determined in the 524
effective date of the election, and shall no longer be a part of 525
that authority without any further action by either the 526
political subdivisions that were included in the authority prior 527

to submitting the question to the electors or of the political 528
subdivision added to the authority as a result of the election. 529
The regional transit authority reduced to its territory as it 530
existed prior to the inclusion of the additional municipal 531
corporation or township shall be entitled to levy and collect 532
any property taxes that it was authorized to levy and collect 533
prior to the enlargement of its territory and for which 534
authorization has not expired, as if the enlargement had not 535
occurred. 536

Sec. 306.70. A tax proposed to be levied by a board of 537
county commissioners or by the board of trustees of a regional 538
transit authority pursuant to sections 5739.023 and 5741.022 of 539
the Revised Code shall not become effective until it is 540
submitted to the electors residing within the county or within 541
the territorial boundaries of the regional transit authority and 542
approved by a majority of the electors voting on it. Such 543
question shall be submitted at a general election or at a 544
special election on a day specified in the resolution levying 545
the tax and occurring not less than ninety days after such 546
resolution is certified to the board of elections, in accordance 547
with section 3505.071 of the Revised Code, except that the board 548
of elections may not submit such a question at a special 549
election held in August unless the tax is for a term of five 550
years or less. For the purpose of this section, the term of a 551
tax is five years or less if the tax ends on or before the last 552
day of the twentieth calendar quarter beginning after the first 553
calendar quarter in which the tax is imposed. 554

The board of elections of the county or of each county in 555
which any territory of the regional transit authority is located 556
shall make the necessary arrangements for the submission of such 557
question to the electors of the county or regional transit 558

authority, and the election shall be held, canvassed, and 559
certified in the same manner as regular elections for the 560
election of county officers. Notice of the election shall be 561
published in a newspaper of general circulation in the territory 562
of the county or of the regional transit authority once a week 563
for two consecutive weeks prior to the election or as provided 564
in section 7.16 of the Revised Code. If the board of elections 565
operates and maintains a web site, notice of the election also 566
shall be posted on that web site for thirty days prior to the 567
election. The notice shall state the type, rate, and purpose of 568
the tax to be levied, the length of time during which the tax 569
will be in effect, and the time and place of the election. 570

More than one such question may be submitted at the same 571
election. The form of the ballots cast at such election shall 572
be: 573

"Shall a(n) (sales and use) 574
tax be levied for all transit purposes of the 575
(here insert name of the county or regional transit authority) 576
at a rate not exceeding (here insert 577
percentage) per cent for (here insert number of 578
years the tax is to be in effect, or that it is to be in effect 579
for a continuing period of time)?" 580

If the tax proposed to be levied is a continuation of an 581
existing tax, whether at the same rate or at an increased or 582
reduced rate, or an increase in the rate of an existing tax, the 583
notice and ballot form shall so state. 584

The board of elections to which the resolution was 585
certified shall certify the results of the election to the 586
county auditor of the county or secretary-treasurer of the 587
regional transit authority levying the tax and to the tax 588

commissioner of the state. 589

Sec. 345.01. ~~The~~ (A) As used in this chapter, "fair market value" has the same meaning as in section 5705.01 of the Revised Code. 590
591
592

(B) The taxing authority of any municipal corporation, 593
township, or county, at any time not less than one hundred days 594
prior to a general election in any year, by a vote of two-thirds 595
of all members of the taxing authority, may, and upon 596
presentation to the clerk or fiscal officer, as the case may be, 597
of the taxing authority of a petition signed by not less than 598
two per cent of the electors of the political subdivision, as 599
shown at the preceding general election held in the subdivision, 600
shall, declare by resolution that the amount of taxes which may 601
be raised within the ten-mill limitation will be insufficient to 602
provide an adequate amount for the necessary requirements of the 603
subdivision, and that it is necessary to levy taxes in excess of 604
the limitation for either or both of the following purposes: 605

~~(A)~~ (1) For purchasing a site, and for erecting, 606
equipping, and furnishing, or for establishing a memorial to 607
commemorate the services of all members and veterans of the 608
armed forces of the United States; 609

~~(B)~~ (2) For the operation and maintenance of a memorial, 610
and for the functions related to it. 611

The resolution shall be confined to the purposes set forth 612
in this section, and shall specify the amount of increase in 613
rate which it is necessary to levy, expressed both in mills for 614
each one dollar of taxable value and in dollars for each one 615
hundred thousand dollars of fair market value, the purpose of 616
the rate increase, and the number of years during which the 617

increase shall be in effect. The increase may include a levy 618
upon the tax duplicate of the current year. The number of years 619
shall be any number not exceeding ten. The question of an 620
increase in tax rate under divisions ~~(A)~~ (B) (1) and ~~(B)~~ (2) of 621
this section may be submitted to the electors on one ballot. 622

The total tax for the purposes included in this section 623
shall not, in any year, exceed one mill of each dollar of 624
~~valuation taxable value.~~ 625

The resolution shall go into immediate effect upon its 626
passage, and no publication of the resolution, other than that 627
provided for in the notice of election, shall be necessary. 628

Sec. 345.03. A copy of any resolution adopted under 629
section 345.01 of the Revised Code shall be certified within 630
five days by the taxing authority and not later than four ~~p.m.~~ 631
p.m. of the ninetieth day before the day of the election, to the 632
county board of elections, and such board shall submit the 633
proposal to the electors of the subdivision at the succeeding 634
general election. The board shall make the necessary 635
arrangements for the submission of such question to the electors 636
of the subdivision, and the election shall be conducted, 637
canvassed, and certified in like manner as regular elections in 638
such subdivision. 639

Notice of the election shall be published once in a 640
newspaper of general circulation in the subdivision, not less 641
than two weeks prior to such election. The notice shall set out 642
the purpose of the proposed increase in rate, the amount of the 643
increase expressed in dollars ~~and cents~~ for each one hundred 644
thousand dollars of ~~valuation~~ fair market value as well as in 645
mills for each one dollar of ~~property valuation~~ taxable value, 646
the number of years during which such increase will be in 647

effect, and the time and place of holding such election. 648

Sec. 345.04. The form of the ballot cast at a general 649
election, as provided by sections 345.01 to 345.03 of the 650
Revised Code, shall be: "An additional tax for the benefit of 651
(name of subdivision) for the purpose of (state purpose stated 652
in the resolution) at a rate not exceeding mills for each 653
~~one dollar \$1 of valuation taxable value,~~ which amounts to ~~(rate-~~ 654
~~expressed in dollars and cents) \$.....~~ for each ~~one hundred-~~ 655
~~dollars \$100,000 of valuation fair market value,~~ for (the number 656
of years the levy is to run). 657

| | |
|----------------------|-----|
| For the Tax Levy | 658 |
| Against the Tax Levy | 659 |

" 660

If the tax is to be placed on the current tax list, the 662
form of the ballot shall be modified by adding, after the 663
statement of the number of years the levy is to run, the phrase 664
", commencing in (first year the tax is to be 665
levied), first due in calendar year (first calendar 666
year in which the tax shall be due)." 667

The question covered by the resolution shall be submitted 668
to the electors as a separate proposition, but it may be printed 669
on the same ballot with any other proposition submitted at the 670
same election other than the election of officers. More than one 671
such question may be submitted at the same election. 672

Sec. 505.48. (A) The board of township trustees of any 673
township may, by resolution adopted by two-thirds of the members 674
of the board, create a township police district comprised of all 675
or a portion of the unincorporated territory of the township as 676

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

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

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

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

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

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

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

and in dollars for each one hundred thousand dollars of fair 706
market value, and termination date of the tax, which shall be 707
the rate and termination date of the tax currently in effect in 708
the district. 709

The board of trustees shall certify each resolution 710
adopted under division (B) (2) of this section to the board of 711
elections in accordance with section 5705.19 of the Revised 712
Code. The election required under division (B) (3) of this 713
section shall be held, canvassed, and certified in the manner 714
provided for the submission of tax levies under section 5705.25 715
of the Revised Code, except that the question appearing on the 716
ballot shall read: 717

"Shall the territory within 718
(description of the proposed territory to be added) be added 719
to (name) township police district, and a 720
property tax at a rate of taxation not exceeding 721
~~(here insert tax rate)~~ mills for each \$1 of taxable value, which 722
amounts to \$..... for each \$100,000 of fair market value, 723
be in effect for (here insert the number of years the 724
tax is to be in effect or "a continuing period of time," as 725
applicable)?" 726

If the question is approved by at least a majority of the 727
electors voting on it, the joinder shall be effective as of the 728
first day of January of the year following approval, and, on 729
that date, the township police district tax shall be extended to 730
the taxable property within the territory that has been added. 731

As used in this section, "fair market value" has the same 732
meaning as in section 5705.01 of the Revised Code. 733

Sec. 505.481. (A) If a township police district does not 734

include all the unincorporated territory of the township, the 735
remaining unincorporated territory of the township may be added 736
to the district by a resolution adopted by a unanimous vote of 737
the board of township trustees to place the issue of expansion 738
of the district on the ballot for the electors of the entire 739
unincorporated territory of the township. The resolution shall 740
state whether the proposed township police district initially 741
will hire personnel as provided in section 505.49 of the Revised 742
Code or contract for the provision of police protection services 743
or additional police protection services as provided in section 744
505.43 or 505.50 of the Revised Code. 745

The ballot measure shall provide for the addition into a 746
new district of all the unincorporated territory of the township 747
not already included in the township police district and for the 748
levy of any tax then imposed by the district throughout the 749
unincorporated territory of the township. The measure shall 750
state the rate of the tax, if any, to be imposed in the district 751
resulting from approval of the measure, expressed in mills for 752
each one dollar of taxable value and in dollars for each one 753
hundred thousand dollars of fair market value, which need not be 754
the same rate of any tax imposed by the existing district, and 755
the last year in which the tax will be levied or that it will be 756
levied for a continuous period of time. 757

(B) The election on the measure shall be held, canvassed, 758
and certified in the manner provided for the submission of tax 759
levies under section 5705.25 of the Revised Code, except that 760
the question appearing on the ballot shall read substantially as 761
follows: 762

"Shall the unincorporated territory within 763
(name of the township) not already included within 764

the (name of township police district) be added to 765
the township police district to create the (name of 766
new township police district) township police district?" 767

The name of the proposed township police district shall be 768
separate and distinct from the name of the existing township 769
police district. 770

If a tax is imposed in the existing township police 771
district, the question shall be modified by adding, at the end 772
of the question, the following: ", and shall a property tax be 773
levied in the new township police district, replacing the tax in 774
the existing township police district, at a rate not 775
exceeding mills ~~per dollar for each \$1~~ of taxable 776
~~valuation value~~, which amounts to \$...... ~~(rate expressed in~~ 777
~~dollars and cents per one thousand dollars in taxable valuation)~~ 778
for each \$100,000 of fair market value, for (number of 779
years the tax will be levied, or "a continuing period of 780
time")." 781

If the measure is not approved by a majority of the 782
electors voting on it, the township police district shall 783
continue to occupy its existing territory until altered as 784
provided in this section or section 505.48 of the Revised Code, 785
and any existing tax imposed under section 505.51 of the Revised 786
Code shall remain in effect in the existing district at the 787
existing rate and for as long as provided in the resolution 788
under the authority of which the tax is levied. 789

As used in this section, "fair market value" has the same 790
meaning as in section 5705.01 of the Revised Code. 791

Sec. 511.27. (A) To defray the expenses of the township 792
park district and for purchasing, appropriating, operating, 793

maintaining, and improving lands for parks or recreational 794
purposes, the board of park commissioners may levy a sufficient 795
tax within the ten-mill limitation, not to exceed one mill on 796
each dollar of ~~valuation~~ taxable value on all real and personal 797
property within the township, and on all real and personal 798
property within any municipal corporation that is within the 799
township, that was within the township at the time that the park 800
district was established, or the boundaries of which are 801
coterminous with or include the township. The levy shall be over 802
and above all other taxes and limitations on such property 803
authorized by law. 804

(B) Except as otherwise provided in division (C) of this 805
section, the board of park commissioners, not less than ninety 806
days before the day of the election, may declare by resolution 807
that the amount of taxes that may be raised within the ten-mill 808
limitation will be insufficient to provide an adequate amount 809
for the necessary requirements of the district and that it is 810
necessary to levy a tax in excess of that limitation for the use 811
of the district. The resolution shall specify the purpose for 812
which the taxes shall be used, the annual rate proposed, and the 813
number of consecutive years the levy will be in effect. Upon the 814
adoption of the resolution, the question of levying the taxes 815
shall be submitted to the electors of the township and the 816
electors of any municipal corporation that is within the 817
township, that was within the township at the time that the park 818
district was established, or the boundaries of which are 819
coterminous with or include the township, at a special election 820
to be held on whichever of the following occurs first: 821

(1) The day of the next ensuing general election; 822

(2) The first Tuesday after the first Monday in May of any 823

calendar year, except that, if a presidential primary election 824
is held in that calendar year, then the day of that election. 825

The rate submitted to the electors at any one election 826
shall not exceed two mills annually upon each dollar of 827
~~valuation~~taxable value. If a majority of the electors voting 828
upon the question of the levy vote in favor of the levy, the tax 829
shall be levied on all real and personal property within the 830
township and on all real and personal property within any 831
municipal corporation that is within the township, that was 832
within the township at the time that the park district was 833
established, or the boundaries of which are coterminous with or 834
include the township, and the levy shall be over and above all 835
other taxes and limitations on such property authorized by law. 836

(C) In any township park district that contains only 837
unincorporated territory, if the township board of park 838
commissioners is appointed by the board of township trustees, 839
before a tax can be levied and certified to the county auditor 840
pursuant to section 5705.34 of the Revised Code or before a 841
resolution for a tax levy can be certified to the board of 842
elections pursuant to section 511.28 of the Revised Code, the 843
board of park commissioners shall receive approval for its levy 844
request from the board of township trustees. The board of park 845
commissioners shall adopt a resolution requesting the board of 846
township trustees to approve the levy request, stating the 847
annual rate of the proposed levy and the reason for the levy 848
request. On receiving this request, the board of township 849
trustees shall vote on whether to approve the request and, if a 850
majority votes to approve it, shall issue a resolution approving 851
the levy at the requested rate. 852

Sec. 511.28. A copy of any resolution for a tax levy 853

adopted by the township board of park commissioners as provided 854
in section 511.27 of the Revised Code shall be certified by the 855
clerk of the board of park commissioners to the board of 856
elections of the proper county, together with a certified copy 857
of the resolution approving the levy, passed by the board of 858
township trustees if such a resolution is required by division 859
(C) of section 511.27 of the Revised Code, not less than ninety 860
days before a general or primary election in any year. The board 861
of elections shall submit the proposal to the electors as 862
provided in section 511.27 of the Revised Code at the succeeding 863
general or primary election. A resolution to renew an existing 864
levy may not be placed on the ballot unless the question is 865
submitted at the general election held during the last year the 866
tax to be renewed may be extended on the real and public utility 867
property tax list and duplicate, or at any election held in the 868
ensuing year. The board of park commissioners shall cause notice 869
that the vote will be taken to be published once a week for two 870
consecutive weeks prior to the election in a newspaper of 871
general circulation, or as provided in section 7.16 of the 872
Revised Code, in the county within which the park district is 873
located. Additionally, if the board of elections operates and 874
maintains a web site, the board of elections shall post that 875
notice on its web site for thirty days prior to the election. 876
The notice shall state the purpose of the proposed levy, the 877
annual rate proposed expressed in dollars ~~and cents~~ for each one 878
hundred thousand dollars of ~~valuation~~ fair market value as well 879
as in mills for each one dollar of ~~valuation~~ taxable value, the 880
number of consecutive years during which the levy shall be in 881
effect, and the time and place of the election. 882

The form of the ballots cast at the election shall be: "An 883
additional tax for the benefit of (name of township park 884

district) for the purpose of (purpose stated in the 885
order of the board) at a rate not 886
exceeding mills for each ~~one dollar~~ \$1 of 887
~~valuation~~ taxable value, which amounts to ~~(rate expressed in-~~ 888
~~dollars and cents)~~ \$..... for each ~~one hundred dollars-~~ 889
\$100,000 of ~~valuation~~ fair market value, for (number of years the 890
levy is to run) 891

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|----------------------|
| FOR THE TAX LEVY |
| AGAINST THE TAX LEVY |

"

If the levy submitted is a proposal to renew, increase, or 896
decrease an existing levy, the form of the ballot specified in 897
this section ~~may~~ shall be changed by substituting for the words 898
"An additional" at the beginning of the form, the words "A 899
renewal of a" in the case of a proposal to renew an existing 900
levy in the same amount; the words "A renewal of 901
mills and an increase of mills for each \$1 of taxable 902
value to constitute a" in the case of an increase; or the words 903
"A renewal of part of an existing levy, being a reduction 904
of mills for each \$1 of taxable value, to constitute 905
a" in the case of a decrease in the rate of the existing levy. 906

If the tax is to be placed on the current tax list, the 907
form of the ballot shall be modified by adding, after the 908
statement of the number of years the levy is to run, the phrase 909
", commencing in (first year the tax is to be 910
levied), first due in calendar year (first calendar 911
year in which the tax shall be due)." 912

The question covered by the order shall be submitted as a 913

separate proposition, but may be printed on the same ballot with 914
any other proposition submitted at the same election, other than 915
the election of officers. More than one such question may be 916
submitted at the same election. 917

As used in this section, "fair market value" has the same 918
meaning as in section 5705.01 of the Revised Code. 919

Sec. 511.34. In townships composed of islands, and on one 920
of which islands lands have been conveyed in trust for the 921
benefit of the inhabitants of the island for use as a park, and 922
a board of park trustees has been provided for the control of 923
the park, the board of township trustees may create a tax 924
district of the island to raise funds by taxation as provided 925
under divisions (A) and (B) of this section. 926

(A) For the care and maintenance of parks on the island, 927
the board of township trustees annually may levy a tax, not to 928
exceed one mill for each one dollar of taxable value, upon all 929
the taxable property in the district. The tax shall be in 930
addition to all other levies authorized by law, and subject to 931
no limitation on tax rates except as provided in this division. 932

The proceeds of the tax levy shall be expended by the 933
board of township trustees for the purpose of the care and 934
maintenance of the parks, and shall be paid out of the township 935
treasury upon the orders of the board of park trustees. 936

(B) For the purpose of acquiring additional land for use 937
as a park, the board of township trustees may levy a tax in 938
excess of the ten-mill limitation on all taxable property in the 939
district. The tax shall be proposed by resolution adopted by 940
two-thirds of the members of the board of township trustees. The 941
resolution shall specify the purpose and rate of the tax and the 942

number of years the tax will be levied, which shall not exceed 943
five years, and which may include a levy on the current tax list 944
and duplicate. The resolution shall go into immediate effect 945
upon its passage, and no publication of the resolution is 946
necessary other than that provided for in the notice of 947
election. The board of township trustees shall certify a copy of 948
the resolution to the proper board of elections not later than 949
ninety days before the primary or general election in the 950
township, and the board of elections shall submit the question 951
of the tax to the voters of the district at the succeeding 952
primary or general election. The board of elections shall make 953
the necessary arrangements for the submission of the question to 954
the electors of the district, and the election shall be 955
conducted, canvassed, and certified in the same manner as 956
regular elections in the township for the election of officers. 957
Notice of the election shall be published in a newspaper of 958
general circulation in the township once a week for two 959
consecutive weeks, or as provided in section 7.16 of the Revised 960
Code prior to the election. If the board of elections operates 961
and maintains a web site, notice of the election also shall be 962
posted on that web site for thirty days prior to the election. 963
The notice shall state the purpose of the tax, the proposed rate 964
of the tax expressed in dollars ~~and cents~~ for each one hundred 965
thousand dollars of ~~valuation~~ fair market value and mills for 966
each one dollar of ~~valuation~~ taxable value, the number of years 967
the tax will be in effect, the first year the tax will be 968
levied, and the time and place of the election. 969

The form of the ballots cast at an election held under 970
this division shall be as follows: 971

"An additional tax for the benefit of (name of 972
the township) for the purpose of acquiring additional park land 973

at a rate of mills for each ~~one dollar~~ \$1 of 974
~~valuation~~ taxable value, which amounts to \$..... (~~rate~~ 975
~~expressed in dollars and cents~~) for each ~~one hundred dollars~~ 976
\$100,000 of ~~valuation~~ fair market value, for (number of 977
years the levy is to run) beginning in (first year 978
the tax will be levied). 979

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|----------------------|
| FOR THE TAX LEVY |
| AGAINST THE TAX LEVY |

980
981
982

" 983

The question shall be submitted as a separate proposition 984
but may be printed on the same ballot with any other proposition 985
submitted at the same election other than the election of 986
officers. More than one such question may be submitted at the 987
same election. 988

If the levy is approved by a majority of electors voting 989
on the question, the board of elections shall certify the result 990
of the election to the tax commissioner. In the first year of 991
the levy, the tax shall be extended on the tax lists after the 992
February settlement following the election. If the tax is to be 993
placed on the tax lists of the current year as specified in the 994
resolution, the board of elections shall certify the result of 995
the election immediately after the canvass to the board of 996
township trustees, which shall forthwith make the necessary levy 997
and certify the levy to the county auditor, who shall extend the 998
levy on the tax lists for collection. After the first year of 999
the levy, the levy shall be included in the annual tax budget 1000
that is certified to the county budget commission. 1001

As used in this section, "fair market value" has the same 1002

meaning as in section 5705.01 of the Revised Code. 1003

Sec. 715.691. (A) As used in this section: 1004

(1) "Contracting party" means a municipal corporation that 1005
has entered into a joint economic development zone contract or 1006
any party succeeding to the municipal corporation, or a township 1007
that entered into a joint economic development zone contract 1008
with a municipal corporation. 1009

(2) "Zone" means a joint economic development zone 1010
designated under this section. 1011

(3) "Substantial amendment" means an amendment to a joint 1012
economic development zone contract that increases the rate of 1013
municipal income tax that may be imposed within the zone, 1014
changes the purposes for which municipal income tax revenue 1015
derived from the zone may be used, or changes the area or areas 1016
included in the zone. 1017

(B) This section provides procedures and requirements for 1018
creating and operating a joint economic development zone. This 1019
section applies only if one of the contracting parties to the 1020
zone does not levy a municipal income tax under Chapter 718. of 1021
the Revised Code. 1022

At any time before January 1, 2015, two or more municipal 1023
corporations or one or more townships and one or more municipal 1024
corporations may enter into a contract whereby they agree to 1025
share in the costs of improvements for an area or areas located 1026
in one or more of the contracting parties that they designate as 1027
a joint economic development zone for the purpose of 1028
facilitating new or expanded growth for commercial or economic 1029
development in the state. The contract and zone shall meet the 1030
requirements of divisions (B) to (J) of this section. 1031

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

(D) Before the legislative authority of any of the contracting parties enacts an ordinance or resolution approving a contract to designate a joint economic development zone, the legislative authority of each of the contracting parties shall hold a public hearing concerning the contract and zone. Each legislative authority shall provide at least thirty days' public notice of the time and place of the public hearing in a newspaper of general circulation in the municipal corporation or township. During the thirty-day period prior to the public hearing, all of the following documents shall be available for

public inspection in the office of the clerk of the legislative 1063
authority of a municipal corporation that is a contracting party 1064
and in the office of the fiscal officer of a township that is a 1065
contracting party: 1066

(1) A copy of the contract designating the zone; 1067

(2) A description of the area or areas to be included in 1068
the zone, including a map in sufficient detail to denote the 1069
specific boundaries of the area or areas; 1070

(3) An economic development plan for the zone that 1071
includes a schedule for the provision of any new, expanded, or 1072
additional services, facilities, or improvements. 1073

A public hearing held under division (D) of this section 1074
shall allow for public comment and recommendations on the 1075
contract and zone. The contracting parties may include in the 1076
contract any of those recommendations prior to approval of the 1077
contract. 1078

(E) After the public hearings required under division (D) 1079
of this section have been held and the economic development plan 1080
has been approved under division (D) of section 715.692 of the 1081
Revised Code, and before January 1, 2015, each contracting party 1082
may enact an ordinance or resolution approving the contract to 1083
designate a joint economic development zone. After each 1084
contracting party has enacted an ordinance or resolution, the 1085
clerk of the legislative authority of a municipal corporation 1086
that is a contracting party and the fiscal officer of a township 1087
that is a contracting party shall file with the board of 1088
elections of each county within which a contracting party is 1089
located a copy of the ordinance or resolution approving the 1090
contract and shall direct the board of elections to submit the 1091

ordinance or resolution to the electors of the contracting party 1092
on the day of the next general, primary, or special election 1093
occurring at least ninety days after the ordinance or resolution 1094
is filed with the board of elections. If any of the contracting 1095
parties is a township, however, then only the township or 1096
townships shall submit the resolution to the electors. The board 1097
of elections shall not submit an ordinance or resolution filed 1098
under this division to the electors at any election occurring on 1099
or after January 1, 2015. 1100

(F) (1) If a vote is required to approve a municipal 1101
corporation as a contracting party to a joint economic 1102
development zone under this section, the ballot shall be in the 1103
following form: 1104

"Shall the ordinance of the legislative authority of the 1105
(city or village) of (name of contracting party) approving the 1106
contract with (name of each other contracting party) for the 1107
designation of a joint economic development zone be approved? 1108

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|------------------------------------|
| FOR THE ORDINANCE AND CONTRACT |
| AGAINST THE ORDINANCE AND CONTRACT |

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" 1112
(2) If a vote is required to approve a township as a 1113
contracting party to a joint economic development zone under 1114
this section, the ballot shall be in the following form: 1115

"Shall the resolution of the board of township trustees of 1116
the township of (name of contracting party) approving the 1117
contract with (name of each other contracting party) for the 1118
designation of a joint economic development zone be approved? 1119

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|-------------------------------------|
| FOR THE RESOLUTION AND CONTRACT |
| AGAINST THE RESOLUTION AND CONTRACT |

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

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

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

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(3) The board is a public body for the purposes of section

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121.22 of the Revised Code. Chapter 2744. of the Revised Code 1149
applies to the board and the zone. 1150

(H) The contract may grant to the board of directors 1151
appointed under division (G) of this section the power to adopt 1152
a resolution to levy an income tax within the zone. The income 1153
tax shall be used for the purposes of the zone and for the 1154
purposes of the contracting parties pursuant to the contract. 1155
Not less than fifty per cent of the revenue from the tax shall 1156
be used solely to provide the new, expanded, or additional 1157
services, facilities, or improvements specified in the economic 1158
development plan until all such services, facilities, or 1159
improvements have been completed as specified in that plan. The 1160
income tax may be levied in the zone based on income earned by 1161
persons working within the zone and on the net profits of 1162
businesses located in the zone. The income tax is subject to 1163
Chapter 718. of the Revised Code, except that a vote shall be 1164
required by the electors residing in the zone to approve the 1165
rate of income tax unless a majority of the electors residing 1166
within the zone, as determined by the total number of votes cast 1167
in the zone for the office of governor at the most recent 1168
general election for that office, submit a petition to the board 1169
requesting that the election provided for in division (H)(1) of 1170
this section not be held. If no electors reside within the zone, 1171
then division (H)(3) of this section applies. The rate of the 1172
income tax shall be no higher than the highest rate being levied 1173
by a municipal corporation that is a party to the contract. 1174

(1) The board of directors may levy an income tax at a 1175
rate that is not higher than the highest rate being levied by a 1176
municipal corporation that is a party to the contract, provided 1177
that the rate of the income tax is first submitted to and 1178
approved by the electors of the zone at the succeeding regular 1179

or primary election, or, except as provided in this division, a 1180
special election called by the board, occurring subsequent to 1181
ninety days after a certified copy of the resolution levying the 1182
income tax and calling for the election is filed with the board 1183
of elections. ~~If~~ The question of the tax may not be submitted to 1184
electors at a special election held in August unless the tax is 1185
for a term of five years or less. 1186

If the voters approve the levy of the income tax, the 1187
income tax shall be in force for the full period of the contract 1188
establishing the zone or, if the tax was approved at a special 1189
election held in August, for the lesser of the full term of the 1190
levy or the full period of that contract. No election shall be 1191
held under this section if a majority of the electors residing 1192
within the zone, determined as specified in division (H) of this 1193
section, submit a petition to that effect to the board of 1194
directors. Any increase in the rate of an income tax by the 1195
board of directors shall be approved by a vote of the electors 1196
of the zone and shall be in force for the remaining period of 1197
the contract establishing the zone. 1198

(2) Whenever a zone is located in the territory of more 1199
than one contracting party, a majority vote of the electors in 1200
each of the several portions of the territory of the contracting 1201
parties constituting the zone approving the levy of the tax is 1202
required before it may be imposed under division (H) of this 1203
section. 1204

(3) If no electors reside in the zone, no election for the 1205
approval or rejection of an income tax shall be held under this 1206
section, provided that where no electors reside in the zone, the 1207
rate of the income tax shall be no higher than the highest rate 1208
being levied by a municipal corporation that is a party to the 1209

contract. 1210

(4) The board of directors of a zone levying an income tax 1211
shall enter into an agreement with one of the municipal 1212
corporations that is a party to the contract to administer, 1213
collect, and enforce the income tax on behalf of the zone. 1214

(5) The board of directors of a zone shall publish or post 1215
public notice within the zone of any resolution adopted levying 1216
an income tax in the same manner required of municipal 1217
corporations under sections 731.21 and 731.25 of the Revised 1218
Code. 1219

(I) (1) If for any reason a contracting party reverts to or 1220
has its boundaries changed so that it is classified as a 1221
township that is the entity succeeding to that contracting 1222
party, the township is considered to be a municipal corporation 1223
for the purposes of the contract for the full period of the 1224
contract establishing the joint economic development zone, 1225
except that if that contracting party is administering, 1226
collecting, and enforcing the income tax on behalf of the 1227
district as provided in division (H) (4) of this section, the 1228
contract shall be amended to allow one of the other contracting 1229
parties to administer, collect, and enforce that tax. 1230

(2) Notwithstanding any other section of the Revised Code, 1231
if there is any change in the boundaries of a township so that a 1232
municipal corporation once located within the township is no 1233
longer so located, the township shall remain in existence even 1234
though its remaining unincorporated area contains less than 1235
twenty-two square miles, if the township has been or becomes a 1236
party to a contract creating a joint economic development zone 1237
under this section or the contract creating that joint economic 1238
development zone under this section is terminated or repudiated 1239

for any reason by any party or person. The township shall 1240
continue its existing status in all respects, including having 1241
the same form of government and the same elected board of 1242
trustees as its governing body. The township shall continue to 1243
receive all of its tax levies and sources of income as a 1244
township in accordance with any section of the Revised Code, 1245
whether the levies and sources of income generate millage within 1246
the ten-mill limitation or in excess of the ten-mill limitation. 1247
The name of the township may be changed to the name of the 1248
contracting party appearing in the contract creating a joint 1249
economic development zone under this section, so long as the 1250
name does not conflict with any other name in the state that has 1251
been certified by the secretary of state. The township shall 1252
have all of the powers set out in sections 715.79, 715.80, and 1253
715.81 of the Revised Code. 1254

(J) If, after creating and operating a joint economic 1255
development zone under this section, a contracting party that 1256
did not levy a municipal income tax under Chapter 718. of the 1257
Revised Code levies such a tax, the tax shall not apply to the 1258
zone for the full period of the contract establishing the zone 1259
if the board of directors of the zone has levied an income tax 1260
as provided in division (H) of this section. 1261

(K) No substantial amendment may be made to any joint 1262
economic development zone contract after December 31, 2014. 1263

Sec. 715.70. (A) This section and section 715.71 of the 1264
Revised Code apply only to: 1265

(1) Municipal corporations and townships within a county 1266
that has adopted a charter under Sections 3 and 4 of Article X, 1267
Ohio Constitution; 1268

(2) Municipal corporations and townships that have created 1269
a joint economic development district comprised entirely of real 1270
property owned by a municipal corporation at the time the 1271
district was created under this section. The real property owned 1272
by the municipal corporation shall include an airport owned by 1273
the municipal corporation and located entirely beyond the 1274
municipal corporation's corporate boundary. 1275

(3) Municipal corporations or townships that are part of 1276
or contiguous to a transportation improvement district created 1277
under Chapter 5540. of the Revised Code and that have created a 1278
joint economic development district under this section or 1279
section 715.71 of the Revised Code prior to November 15, 1995; 1280

(4) Municipal corporations that have previously entered 1281
into a contract creating a joint economic development district 1282
pursuant to division (A) (2) of this section, even if the 1283
territory to be included in the district does not meet the 1284
requirements of that division. 1285

(B) (1) One or more municipal corporations and one or more 1286
townships may enter into a contract approved by the legislative 1287
authority of each contracting party pursuant to which they 1288
create as a joint economic development district an area or areas 1289
for the purpose of facilitating economic development to create 1290
or preserve jobs and employment opportunities and to improve the 1291
economic welfare of the people in the state and in the area of 1292
the contracting parties. A municipal corporation described in 1293
division (A) (4) of this section may enter into a contract with 1294
other municipal corporations and townships to create a new joint 1295
economic development district. In a district that includes a 1296
municipal corporation described in division (A) (4) of this 1297
section, the territory of each of the contracting parties shall 1298

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

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

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

suggestions to the participating parties regarding elements 1330
contained in the proposed contract. 1331

(3) The district shall not exceed two thousand acres in 1332
area. The territory of the district shall not completely 1333
surround territory that is not included within the boundaries of 1334
the district. 1335

(4) Sections 503.07 to 503.12 of the Revised Code do not 1336
apply to territory included within a district created pursuant 1337
to this section as long as the contract creating the district is 1338
in effect, unless the legislative authority of each municipal 1339
corporation and the board of township trustees of each township 1340
included in the district consent, by ordinance or resolution, to 1341
the application of those sections of the Revised Code. 1342

(5) Upon the execution of the contract creating the 1343
district by the parties to the contract, a participating 1344
municipal corporation or township included within the district 1345
shall file a copy of the fully executed contract with the county 1346
recorder of each county within which a party to the contract is 1347
located, in the miscellaneous records of the county. No 1348
annexation proceeding pursuant to Chapter 709. of the Revised 1349
Code that proposes the annexation to, merger, or consolidation 1350
with a municipal corporation of any unincorporated territory 1351
within the district shall be commenced for a period of three 1352
years after the contract is filed with the county recorder of 1353
each county within which a party to the contract is located 1354
unless each board of township trustees whose territory is 1355
included, in whole or part, within the district and the 1356
territory proposed to be annexed, merged, or consolidated adopts 1357
a resolution consenting to the commencement of the proceeding 1358
and a copy of the resolution is filed with the legislative 1359

authority of each county within which a party to the contract is 1360
located or unless the contract is terminated during this period. 1361

The contract entered into between the municipal 1362
corporations and townships pursuant to this section may provide 1363
for the prohibition of any annexation by the participating 1364
municipal corporations of any unincorporated territory within 1365
the district beyond the three-year mandatory prohibition of any 1366
annexation provided for in division (B) (5) of this section. 1367

(C) (1) After the legislative authority of a municipal 1368
corporation and the board of township trustees have adopted an 1369
ordinance and resolution approving a contract to create a joint 1370
economic development district pursuant to this section, and 1371
after a contract has been signed, the municipal corporations and 1372
townships shall jointly file a petition with the legislative 1373
authority of each county within which a party to the contract is 1374
located. 1375

(a) The petition shall contain all of the following: 1376

(i) A statement that the area or areas of the district ~~is~~ 1377
are not greater than two thousand acres and is located within 1378
the territory of one or more of the contracting parties; 1379

(ii) A brief summary of the services to be provided by 1380
each party to the contract or a reference to the portion of the 1381
contract describing those services; 1382

(iii) A description of the area or areas to be designated 1383
as the district; 1384

(iv) The signature of a representative of each of the 1385
contracting parties. 1386

(b) The following documents shall be filed with the 1387

petition: 1388

(i) A signed copy of the contract, together with copies of 1389
district maps and plans related to or part of the contract; 1390

(ii) A certified copy of the ordinances and resolutions of 1391
the contracting parties approving the contract; 1392

(iii) A certificate from each of the contracting parties 1393
indicating that the public hearings required by division (D) (2) 1394
of this section have been held, the date of the hearings, and 1395
evidence of publication of the notice of the hearings; 1396

(iv) One or more signed statements of persons who are 1397
owners of property located in whole or in part within the area 1398
to be designated as the district, requesting that the property 1399
be included within the district, provided that those statements 1400
shall represent a majority of the persons owning property 1401
located in whole or in part within the district and persons 1402
owning a majority of the acreage located within the district. A 1403
signature may be withdrawn by the signer up to but not after the 1404
time of the public hearing required by division (D) (2) of this 1405
section. 1406

(2) The legislative authority of each county within which 1407
a party to the contract is located shall adopt a resolution 1408
approving the petition for the creation of the district if the 1409
petition and other documents have been filed in accordance with 1410
the requirements of division (C) (1) of this section. If the 1411
petition and other documents do not substantially meet the 1412
requirements of that division, the legislative authority of any 1413
county within which a party to the contract is located may adopt 1414
a resolution disapproving the petition for the creation of the 1415
district. The legislative authority of each county within which 1416

a party to the contract is located shall adopt a resolution 1417
approving or disapproving the petition within thirty days after 1418
the petition was filed. If the legislative authority of each 1419
such county does not adopt the resolution within the thirty-day 1420
period, the petition shall be deemed approved and the contract 1421
shall go into effect immediately after that approval or at such 1422
other time as the contract specifies. 1423

(D) (1) The contract creating the district shall set forth 1424
or provide for the amount or nature of the contribution of each 1425
municipal corporation and township to the development and 1426
operation of the district and may provide for the sharing of the 1427
costs of the operation of and improvements for the district. The 1428
contributions may be in any form to which the contracting 1429
municipal corporations and townships agree and may include but 1430
are not limited to the provision of services, money, real or 1431
personal property, facilities, or equipment. The contract may 1432
provide for the contracting parties to share revenue from taxes 1433
levied on property by one or more of the contracting parties if 1434
those revenues may lawfully be applied to that purpose under the 1435
legislation by which those taxes are levied. The contract shall 1436
provide for new, expanded, or additional services, facilities, 1437
or improvements, including expanded or additional capacity for 1438
or other enhancement of existing services, facilities, or 1439
improvements, provided that those services, facilities, or 1440
improvements, or expanded or additional capacity for or 1441
enhancement of existing services, facilities, or improvements, 1442
required herein have been provided within the two-year period 1443
prior to the execution of the contract. 1444

(2) Before the legislative authority of a municipal 1445
corporation or a board of township trustees passes any ordinance 1446
or resolution approving a contract to create a joint economic 1447

development district pursuant to this section, the legislative 1448
authority of the municipal corporation and the board of township 1449
trustees shall each hold a public hearing concerning the joint 1450
economic development district contract and shall provide thirty 1451
days' public notice of the time and place of the public hearing 1452
in a newspaper of general circulation in the municipal 1453
corporation and the township. The board of township trustees may 1454
provide additional notice to township residents in accordance 1455
with section 9.03 of the Revised Code, and any additional notice 1456
shall include the public hearing announcement; a summary of the 1457
terms of the contract; a statement that the entire text of the 1458
contract and district maps and plans are on file for public 1459
examination in the office of the township fiscal officer; and 1460
information pertaining to any tax changes that will or may occur 1461
as a result of the contract. 1462

During the thirty-day period prior to the public hearing, 1463
a copy of the text of the contract together with copies of 1464
district maps and plans related to or part of the contract shall 1465
be on file, for public examination, in the offices of the clerk 1466
of the legislative authority of the municipal corporation and of 1467
the township fiscal officer. The public hearing provided for in 1468
division (D)(2) of this section shall allow for public comment 1469
and recommendations from the public on the proposed contract. 1470
The contracting parties may include in the contract any of those 1471
recommendations prior to the approval of the contract. 1472

(3) Any resolution of the board of township trustees that 1473
approves a contract that creates a joint economic development 1474
district pursuant to this section shall be subject to a 1475
referendum of the electors of the township. When a referendum 1476
petition, signed by ten per cent of the number of electors in 1477
the township who voted for the office of governor at the most 1478

recent general election for the office of governor, is presented 1479
to the board of township trustees within thirty days after the 1480
board of township trustees adopted the resolution, ordering that 1481
the resolution be submitted to the electors of the township for 1482
their approval or rejection, the board of township trustees 1483
shall, after ten days and not later than four p.m. of the 1484
ninetieth day before the election, certify the text of the 1485
resolution to the board of elections. The board of elections 1486
shall submit the resolution to the electors of the township for 1487
their approval or rejection at the next general, primary, or 1488
special election occurring subsequent to ninety days after the 1489
certifying of the petition to the board of elections, except 1490
that the resolution may not be submitted at a special election 1491
held in August unless the period of the contract is five years 1492
or less. 1493

(4) Upon the creation of a district under this section or 1494
section 715.71 of the Revised Code, one of the contracting 1495
parties shall file a copy of the following with the director of 1496
development: 1497

(a) The petition and other documents described in division 1498
(C) (1) of this section, if the district is created under this 1499
section; 1500

(b) The documents described in division (D) of section 1501
715.71 of the Revised Code, if the district is created under 1502
this section. 1503

(E) The district created by the contract shall be governed 1504
by a board of directors that shall be established by or pursuant 1505
to the contract. The board is a public body for the purposes of 1506
section 121.22 of the Revised Code. The provisions of Chapter 1507
2744. of the Revised Code apply to the board and the district. 1508

The members of the board shall be appointed as provided in the 1509
contract from among the elected members of the legislative 1510
authorities and the elected chief executive officers of the 1511
contracting parties, provided that there shall be at least two 1512
members appointed from each of the contracting parties. 1513

(F) The contract shall enumerate the specific powers, 1514
duties, and functions of the board of directors of a district, 1515
and the contract shall provide for the determination of 1516
procedures that are to govern the board of directors. The 1517
contract may grant to the board the power to adopt a resolution 1518
to levy an income tax within the district. The income tax shall 1519
be used for the purposes of the district and for the purposes of 1520
the contracting municipal corporations and townships pursuant to 1521
the contract. The income tax may be levied in the district based 1522
on income earned by persons working or residing within the 1523
district and based on the net profits of businesses located in 1524
the district. The income tax shall follow the provisions of 1525
Chapter 718. of the Revised Code, except that a vote shall be 1526
required by the electors residing in the district to approve the 1527
rate of income tax. If no electors reside within the district, 1528
then division (F)(4) of this section applies. The rate of the 1529
income tax shall be no higher than the highest rate being levied 1530
by a municipal corporation that is a party to the contract. 1531

(1) Within one hundred eighty days after the first meeting 1532
of the board of directors, the board may levy an income tax, 1533
provided that the rate of the income tax is first submitted to 1534
and approved by the electors of the district at the succeeding 1535
regular or primary election, or, except as provided in this 1536
division, a special election called by the board, and occurring 1537
subsequent to ninety days after a certified copy of the 1538
resolution levying the income tax and calling for the election 1539

is filed with the board of elections. ~~If~~ The question of the tax 1540
may not be submitted to electors at a special election held in 1541
August unless the tax is for a term of five years or less. 1542

If the voters approve the levy of the income tax, the 1543
income tax shall be in force for the full period of the contract 1544
establishing the district or, if the tax was approved at a 1545
special election held in August, for the lesser of the full term 1546
of the levy or the full period of that contract. Any increase in 1547
the rate of an income tax that was first levied within one 1548
hundred eighty days after the first meeting of the board of 1549
directors shall be approved by a vote of the electors of the 1550
district, shall be in force for the remaining period of the 1551
contract establishing the district, and shall not be subject to 1552
division (F) (2) of this section. 1553

(2) Any resolution of the board of directors levying an 1554
income tax that is adopted subsequent to one hundred eighty days 1555
after the first meeting of the board of directors shall be 1556
subject to a referendum as provided in division (F) (2) of this 1557
section. Any resolution of the board of directors levying an 1558
income tax that is adopted subsequent to one hundred eighty days 1559
after the first meeting of the board of directors shall be 1560
subject to an initiative proceeding to amend or repeal the 1561
resolution levying the income tax as provided in division (F) (2) 1562
of this section. When a referendum petition, signed by ten per 1563
cent of the number of electors in the district who voted for the 1564
office of governor at the most recent general election for the 1565
office of governor, is filed with the county auditor of each 1566
county within which a party to the contract is located within 1567
thirty days after the resolution is adopted by the board or when 1568
an initiative petition, signed by ten per cent of the number of 1569
electors in the district who voted for the office of governor at 1570

the most recent general election for the office of governor, is 1571
filed with the county auditor of each such county ordering that 1572
a resolution to amend or repeal a prior resolution levying an 1573
income tax be submitted to the electors within the district for 1574
their approval or rejection, the county auditor of each such 1575
county, after ten days and not later than four p.m. of the 1576
ninetieth day before the election, shall certify the text of the 1577
resolution to the board of elections of that county. The county 1578
auditor of each such county shall retain the petition. The board 1579
of elections shall submit the resolution to such electors, for 1580
their approval or rejection, at the next general, election or 1581
the next special election held on a day on which a primary, or 1582
special election may be held, and occurring subsequent to ninety 1583
days after the certifying of such petition to the board of 1584
elections. A resolution may be submitted to electors for their 1585
approval or rejection at the next special election held in 1586
August only if the tax is for a term of five years or less. 1587

(3) Whenever a district is located in the territory of 1588
more than one contracting party, a majority vote of the 1589
electors, if any, in each of the several portions of the 1590
territory of the contracting parties constituting the district 1591
approving the levy of the tax is required before it may be 1592
imposed pursuant to this division. 1593

(4) If there are no electors residing in the district, no 1594
election for the approval or rejection of an income tax shall be 1595
held pursuant to this section, provided that where no electors 1596
reside in the district, the maximum rate of the income tax that 1597
may be levied shall not exceed one per cent. 1598

(5) The board of directors of a district levying an income 1599
tax shall enter into an agreement with one of the municipal 1600

corporations that is a party to the contract to administer, 1601
collect, and enforce the income tax on behalf of the district. 1602
The resolution levying the income tax shall provide the same 1603
credits, if any, to residents of the district for income taxes 1604
paid to other such districts or municipal corporations where the 1605
residents work, as credits provided to residents of the 1606
municipal corporation administering the income tax. 1607

(6) (a) The board shall publish or post public notice 1608
within the district of any resolution adopted levying an income 1609
tax in the same manner required of municipal corporations under 1610
sections 731.21 and 731.25 of the Revised Code. 1611

(b) Except as otherwise specified by this division, any 1612
referendum or initiative proceeding within a district shall be 1613
conducted in the same manner as is required for such proceedings 1614
within a municipal corporation pursuant to sections 731.28 to 1615
731.40 of the Revised Code. 1616

(G) Membership on the board of directors does not 1617
constitute the holding of a public office or employment within 1618
the meaning of any section of the Revised Code or any charter 1619
provision prohibiting the holding of other public office or 1620
employment, and shall not constitute an interest, either direct 1621
or indirect, in a contract or expenditure of money by any 1622
municipal corporation, township, county, or other political 1623
subdivision with which the member may be connected. No member of 1624
a board of directors shall be disqualified from holding any 1625
public office or employment, nor shall such member forfeit or be 1626
disqualified from holding any such office or employment, by 1627
reason of the member's membership on the board of directors, 1628
notwithstanding any law or charter provision to the contrary. 1629

(H) The powers and authorizations granted pursuant to this 1630

section or section 715.71 of the Revised Code are in addition to 1631
and not in derogation of all other powers granted to municipal 1632
corporations and townships pursuant to law. When exercising a 1633
power or performing a function or duty under a contract 1634
authorized pursuant to this section or section 715.71 of the 1635
Revised Code, a municipal corporation may exercise all of the 1636
powers of a municipal corporation, and may perform all the 1637
functions and duties of a municipal corporation, within the 1638
district, pursuant to and to the extent consistent with the 1639
contract. When exercising a power or performing a function or 1640
duty under a contract authorized pursuant to this section or 1641
section 715.71 of the Revised Code, a township may exercise all 1642
of the powers of a township, and may perform all the functions 1643
and duties of a township, within the district, pursuant to and 1644
to the extent consistent with the contract. The district board 1645
of directors has no powers except those specifically set forth 1646
in the contract as agreed to by the participating parties. No 1647
political subdivision shall authorize or grant any tax exemption 1648
pursuant to Chapter 1728. or section 3735.67, 5709.62, 5709.63, 1649
or 5709.632 of the Revised Code on any property located within 1650
the district without the consent of the contracting parties. The 1651
prohibition for any tax exemption pursuant to this division 1652
shall not apply to any exemption filed, pending, or approved, or 1653
for which an agreement has been entered into, before the 1654
effective date of the contract entered into by the parties. 1655

(I) Municipal corporations and townships may enter into 1656
binding agreements pursuant to a contract authorized under this 1657
section or section 715.71 of the Revised Code with respect to 1658
the substance and administration of zoning and other land use 1659
regulations, building codes, public permanent improvements, and 1660
other regulatory and proprietary matters that are determined, 1661

pursuant to the contract, to be for a public purpose and to be 1662
desirable with respect to the operation of the district or to 1663
facilitate new or expanded economic development in the state or 1664
the district, provided that no contract shall exempt the 1665
territory within the district from the procedures and processes 1666
of land use regulation applicable pursuant to municipal 1667
corporation, township, and county regulations, including but not 1668
limited to procedures and processes concerning zoning. 1669

(J) A contract creating a joint economic development 1670
district under this section or section 715.71 of the Revised 1671
Code may designate property as a community entertainment 1672
district or may be amended to designate property as a community 1673
entertainment district as prescribed in division (D) of section 1674
4301.80 of the Revised Code. A joint economic development 1675
district contract or amendment designating a community 1676
entertainment district shall include all information and 1677
documentation described in divisions (B)(1) through (6) of 1678
section 4301.80 of the Revised Code. The public notice required 1679
under division (D)(2) of this section and division (C) of 1680
section 715.71 of the Revised Code shall specify that the 1681
contract designates a community entertainment district and 1682
describe the location of that district. Except as provided in 1683
division (F) of section 4301.80 of the Revised Code, an area 1684
designated as a community entertainment district under a joint 1685
economic development district contract shall not lose its 1686
designation even if the contract is canceled or terminated. 1687

(K) A contract entered into pursuant to this section or 1688
section 715.71 of the Revised Code may be amended and it may be 1689
renewed, canceled, or terminated as provided in or pursuant to 1690
the contract. The contract may be amended to add property owned 1691
by one of the contracting parties to the district, or may be 1692

amended to delete property from the district whether or not one 1693
of the contracting parties owns the deleted property. The 1694
contract shall continue in existence throughout its term and 1695
shall be binding on the contracting parties and on any entities 1696
succeeding to such parties, whether by annexation, merger, or 1697
otherwise. The income tax levied by the board pursuant to this 1698
section or section 715.71 of the Revised Code shall apply in the 1699
entire district throughout the term of the contract, 1700
notwithstanding that all or a portion of the district becomes 1701
subject to annexation, merger, or incorporation. No township or 1702
municipal corporation is divested of its rights or obligations 1703
under the contract because of annexation, merger, or succession 1704
of interests. 1705

(L) After the creation of a joint economic development 1706
district described in division (A)(2) of this section, a 1707
municipal corporation that is a contracting party may cease to 1708
own property included in the district, but such property shall 1709
continue to be included in the district and subject to the terms 1710
of the contract. 1711

Sec. 715.71. (A) This section provides alternative 1712
procedures and requirements to those set forth in section 715.70 1713
of the Revised Code for creating and operating a joint economic 1714
development district. Divisions (B), (C), (D)(1) to (3), and (F) 1715
of section 715.70 of the Revised Code do not apply to a joint 1716
economic development district established under this section. 1717
However, divisions (A), (D)(4), (E), (G), (H), (I), (J), (K), 1718
and (L) of section 715.70 of the Revised Code do apply to a 1719
district established under this section. 1720

(B) One or more municipal corporations and one or more 1721
townships may enter into a contract approved by the legislative 1722

authority of each contracting party pursuant to which they 1723
create as a joint economic development district one or more 1724
areas for the purpose of facilitating economic development to 1725
create or preserve jobs and employment opportunities and to 1726
improve the economic welfare of the people in this state and in 1727
the area of the contracting parties. The district created shall 1728
be located within the territory of one or more of the 1729
contracting parties and may consist of all or a portion of that 1730
territory. The boundaries of the district shall be described in 1731
the contract or in an addendum to the contract. The area or 1732
areas of land to be included in the district shall not include 1733
any parcel of land owned in fee by or leased to a municipal 1734
corporation or township, unless the municipal corporation or 1735
township is a party to the contract or has given its consent to 1736
have its parcel of land included in the district by the adoption 1737
of a resolution. As used in this division, "parcel of land" has 1738
the same meaning as in division (B) of section 715.70 of the 1739
Revised Code. 1740

(C) Before the legislative authority of a municipal 1741
corporation or a board of township trustees adopts an ordinance 1742
or resolution approving a contract to create a joint economic 1743
development district under this section, it shall hold a public 1744
hearing concerning the joint economic development district 1745
contract and shall provide thirty days' public notice of the 1746
time and place of the public hearing in a newspaper of general 1747
circulation in the municipal corporation and the township. Each 1748
municipal corporation and township that is a party to the 1749
contract shall hold a public hearing. During the thirty-day 1750
period prior to a public hearing, a copy of the text of the 1751
contract together with copies of district maps and plans related 1752
to or part of the contract shall be on file, for public 1753

examination, in the offices of the clerk of the legislative 1754
authority of the municipal corporation and of the township 1755
fiscal officer. The public hearings provided for in this 1756
division shall allow for public comment and recommendations on 1757
the proposed contract. The participating parties may include in 1758
the contract any of those recommendations prior to approval of 1759
the contract. 1760

(D) After the legislative authority of a municipal 1761
corporation and the board of township trustees have adopted an 1762
ordinance and resolution approving a contract to create a joint 1763
economic development district, the municipal corporation and the 1764
township jointly shall file with the legislative authority of 1765
each county within which a party to the contract is located all 1766
of the following: 1767

(1) A signed copy of the contract, together with copies of 1768
district maps and plans related to or part of the contract; 1769

(2) Certified copies of the ordinances and resolutions of 1770
the contracting parties relating to the district and the 1771
contract; 1772

(3) A certificate of each of the contracting parties that 1773
the public hearings provided for in division (C) of this section 1774
have been held, the date of the hearings, and evidence of 1775
publication of the notice of the hearings. 1776

(E) Within thirty days after the filing under division (D) 1777
of this section, the legislative authority of each county within 1778
which a party to the contract is located shall adopt a 1779
resolution acknowledging the receipt of the required documents, 1780
approving the creation of the joint economic development 1781
district, and directing that the resolution of the board of 1782

township trustees approving the contract be submitted to the 1783
electors of the township for approval at the next succeeding 1784
general, primary, or special election, except that the 1785
resolution may not be submitted at a special election held in 1786
August unless the contract is for a period of five years or 1787
less. The legislative authority of the county shall file with 1788
the board of elections at least ninety days before the day of 1789
the election a copy of the resolution of the board of township 1790
trustees approving the contract. The resolution of the 1791
legislative authority of the county also shall specify the date 1792
the election is to be held and shall direct the board of 1793
elections to conduct the election in the township. If the 1794
resolution of the legislative authority of the county is not 1795
adopted within the thirty-day period after the filing under 1796
division (D) of this section, the joint economic development 1797
district shall be deemed approved by the county legislative 1798
authority, and the board of township trustees shall file its 1799
resolution with the board of elections for submission to the 1800
electors of the township for approval at the next succeeding 1801
general, primary, or special election. The filing shall occur at 1802
least ninety days before the specified date the election is to 1803
be held and shall direct the board of elections to conduct the 1804
election in the township. 1805

The ballot shall be in the following form: 1806

"Shall the resolution of the board of township trustees 1807
approving the contract with (here insert name of 1808
each municipal corporation and other township that is a party to 1809
the contract) for the creation of a joint economic development 1810
district be approved? 1811

1812

| | |
|-------------------------------------|------|
| FOR THE RESOLUTION AND CONTRACT | 1813 |
| AGAINST THE RESOLUTION AND CONTRACT | 1814 |

" 1815

If a majority of the electors of the township voting on 1816
the issue vote for the resolution and contract, the resolution 1817
shall become effective immediately and the contract shall go 1818
into effect immediately or in accordance with its terms. 1819

(F) The contract creating the district shall set forth or 1820
provide for the amount or nature of the contribution of each 1821
municipal corporation and township to the development and 1822
operation of the district and may provide for the sharing of the 1823
costs of the operation of and improvements for the district. The 1824
contributions may be in any form to which the contracting 1825
municipal corporations and townships agree and may include but 1826
are not limited to the provision of services, money, real or 1827
personal property, facilities, or equipment. The contract may 1828
provide for the contracting parties to share revenue from taxes 1829
levied on property by one or more of the contracting parties if 1830
those revenues may lawfully be applied to that purpose under the 1831
legislation by which those taxes are levied. The contract shall 1832
provide for new, expanded, or additional services, facilities, 1833
or improvements, including expanded or additional capacity for 1834
or other enhancement of existing services, facilities, or 1835
improvements, provided that the existing services, facilities, 1836
or improvements, or the expanded or additional capacity for or 1837
enhancement of the existing services, facilities, or 1838
improvements, have been provided within the two-year period 1839
prior to the execution of the contract. 1840

(G) The contract shall enumerate the specific powers, 1841
duties, and functions of the board of directors of the district 1842

and shall provide for the determination of procedures that are 1843
to govern the board of directors. The contract may grant to the 1844
board the power to adopt a resolution to levy an income tax 1845
within the district. The income tax shall be used for the 1846
purposes of the district and for the purposes of the contracting 1847
municipal corporations and townships pursuant to the contract. 1848
The income tax may be levied in the district based on income 1849
earned by persons working or residing within the district and 1850
based on the net profits of businesses located in the district. 1851
The income tax of the district shall follow the provisions of 1852
Chapter 718. of the Revised Code, except that no vote shall be 1853
required by the electors residing in the district. The rate of 1854
the income tax shall be no higher than the highest rate being 1855
levied by a municipal corporation that is a party to the 1856
contract. 1857

The board of directors of a district levying an income tax 1858
shall enter into an agreement with one of the municipal 1859
corporations that is a party to the contract to administer, 1860
collect, and enforce the income tax on behalf of the district. 1861
The resolution levying the income tax shall provide the same 1862
credits, if any, to residents of the district for income taxes 1863
paid to other districts or municipal corporations where the 1864
residents work, as credits provided to residents of the 1865
municipal corporation administering the income tax. 1866

(H) No annexation proceeding pursuant to Chapter 709. of 1867
the Revised Code that proposes the annexation to or merger or 1868
consolidation with a municipal corporation, except a municipal 1869
corporation that is a party to the contract, of any 1870
unincorporated territory within the district shall be commenced 1871
for a period of three years after the contract is filed with the 1872
legislative authority of each county within which a party to the 1873

contract is located in accordance with division (D) of this 1874
section unless each board of township trustees whose territory 1875
is included, in whole or part, within the district and the 1876
territory proposed to be annexed, merged, or consolidated adopts 1877
a resolution consenting to the commencement of the proceeding 1878
and a copy of the resolution is filed with the legislative 1879
authority of each such county or unless the contract is 1880
terminated during this three-year period. The contract entered 1881
into between the municipal corporations and townships pursuant 1882
to this section may provide for the prohibition of any 1883
annexation by the participating municipal corporations of any 1884
unincorporated territory within the district. 1885

Sec. 715.72. (A) As used in this section: 1886

(1) "Contracting parties" means one or more municipal 1887
corporations, one or more townships, and, under division (D) of 1888
this section, one or more counties that have entered into a 1889
contract under this section to create a joint economic 1890
development district. 1891

(2) "District" means a joint economic development district 1892
created under this section. 1893

(3) "Contract for utility services" means a contract under 1894
which a municipal corporation agrees to provide to a township or 1895
another municipal corporation water, sewer, electric, or other 1896
utility services necessary to the public health, safety, and 1897
welfare. 1898

(4) "Business" means a sole proprietorship, a corporation 1899
for profit, a pass-through entity as defined in section 5733.04 1900
of the Revised Code, the federal government, the state, the 1901
state's political subdivisions, a nonprofit organization, or a 1902

school district. 1903

(5) "Owner" means a partner of a partnership, a member of 1904
a limited liability company, a majority shareholder of an S 1905
corporation, a person with a majority ownership interest in a 1906
pass-through entity, or any officer, employee, or agent with 1907
authority to make decisions legally binding upon a business. 1908

(6) "Record owner" means the person or persons in whose 1909
name a parcel is listed on the tax list or exempt list compiled 1910
by the county auditor under section 319.28 or 5713.08 of the 1911
Revised Code. 1912

(7) A business "operates within" a district if the net 1913
profits of the business or the income of employees of the 1914
business would be subject to an income tax levied within the 1915
district. 1916

(8) An employee is "employed within" a district if any 1917
portion of the employee's income would be subject to an income 1918
tax levied within the district. 1919

(9) "Mixed-use development" means a real estate project 1920
that tends to mitigate traffic and sprawl by integrating some 1921
combination of retail, office, residential, hotel, recreation, 1922
and other functions in a pedestrian-oriented environment that 1923
maximizes the use of available space by allowing members of the 1924
community to live, work, and play in one architecturally 1925
expressive area with multiple amenities. 1926

(B) This section provides alternative procedures and 1927
requirements to those set forth in sections 715.70 and 715.71 of 1928
the Revised Code for creating and operating a joint economic 1929
development district. This section applies to municipal 1930
corporations and townships that are located in the same county 1931

or in adjacent counties. 1932

(C) One or more municipal corporations, one or more 1933
townships, and, under division (D) of this section, one or more 1934
counties may enter into a contract pursuant to which they 1935
designate one or more areas as a joint economic development 1936
district for the purpose of facilitating economic development 1937
and redevelopment, to create or preserve jobs and employment 1938
opportunities, and to improve the economic welfare of the people 1939
in this state and in the area of the contracting parties. 1940

(1) Except as otherwise provided in division (C) (2) of 1941
this section, the territory of each of the contracting parties 1942
shall be contiguous to the territory of at least one other 1943
contracting party, or contiguous to the territory of a township, 1944
municipal corporation, or county that is contiguous to another 1945
contracting party, even if the intervening township or municipal 1946
corporation is not a contracting party. 1947

(2) Contracting parties that have entered into a contract 1948
under section 715.70 or 715.71 of the Revised Code creating a 1949
joint economic development district prior to November 15, 1995, 1950
may enter into a contract under this section even if the 1951
territory of each of the contracting parties is not contiguous 1952
to the territory of at least one other contracting party, or 1953
contiguous to the territory of a township or municipal 1954
corporation that is contiguous to another contracting party as 1955
otherwise required under division (C) (1) of this section. The 1956
contract and district shall meet the requirements of this 1957
section. 1958

(D) If, on or after December 30, 2008, but on or before 1959
June 30, 2009, one or more municipal corporations and one or 1960
more townships enter into a contract or amend an existing 1961

contract under this section, one or more counties in which all 1962
of those municipal corporations or townships are located also 1963
may enter into the contract as a contracting party or parties. 1964

(E) (1) The area or areas to be included in a joint 1965
economic development district shall meet all of the following 1966
criteria: 1967

(a) The area or areas shall be located within the 1968
territory of one or more of the contracting parties and may 1969
consist of all of the territory of any or all of the contracting 1970
parties. 1971

(b) No electors, except those residing in a mixed-use 1972
development, shall reside within the area or areas on the 1973
effective date of the contract creating the district. 1974

(c) The area or areas shall not include any parcel of land 1975
owned in fee by or leased to a municipal corporation or 1976
township, unless the municipal corporation or township is a 1977
contracting party or has given its consent to have the parcel of 1978
land included in the district by the adoption of an ordinance or 1979
resolution. 1980

(2) The contracting parties may designate excluded parcels 1981
within the boundaries of the joint economic development 1982
district. Excluded parcels are not part of the district and 1983
persons employed or residing on such parcels shall not be 1984
subject to any income tax imposed within the district under 1985
division (F) (5) of this section. 1986

(F) (1) The contract creating a joint economic development 1987
district shall provide for the amount or nature of the 1988
contribution of each contracting party to the development and 1989
operation of the district and may provide for the sharing of the 1990

costs of the operation of and improvements for the district. The 1991
contributions may be in any form to which the contracting 1992
parties agree and may include, but are not limited to, the 1993
provision of services, money, real or personal property, 1994
facilities, or equipment. 1995

(2) The contract may provide for the contracting parties 1996
to share revenue from taxes levied by one or more of the 1997
contracting parties if those revenues may lawfully be applied to 1998
that purpose under the legislation by which those taxes are 1999
levied. 2000

(3) The contract shall include an economic development 2001
plan for the district that consists of a schedule for the 2002
provision of new, expanded, or additional services, facilities, 2003
or improvements. The contract may provide for expanded or 2004
additional capacity for or other enhancement of existing 2005
services, facilities, or improvements. 2006

(4) The contract shall enumerate the specific powers, 2007
duties, and functions of the board of directors of the district 2008
described under division (P) of this section and shall designate 2009
procedures consistent with that division for appointing members 2010
to the board. The contract shall enumerate rules to govern the 2011
board in carrying out its business under this section. 2012

(5) (a) The contract may grant to the board the power to 2013
adopt a resolution to levy an income tax within the entire 2014
district or within portions of the district designated by the 2015
contract. The income tax shall be used to carry out the economic 2016
development plan for the district or the portion of the district 2017
in which the tax is levied and for any other lawful purpose of 2018
the contracting parties pursuant to the contract, including the 2019
provision of utility services by one or more of the contracting 2020

parties. 2021

(b) An income tax levied under this section shall be based 2022
on both the income earned by persons employed or residing within 2023
the district and the net profit of businesses operating within 2024
the district. 2025

Except as provided in this section, the income tax levied 2026
within the district is subject to Chapter 718. of the Revised 2027
Code, except that no vote shall be required. The rate of the 2028
income tax shall be no higher than the highest rate being levied 2029
by a municipal corporation that is a contracting party. 2030

(c) If the board adopts a resolution to levy an income 2031
tax, it shall enter into an agreement with a municipal 2032
corporation that is a contracting party to administer, collect, 2033
and enforce the income tax on behalf of the district. 2034

(d) A resolution levying an income tax under this section 2035
shall require the contracting parties to annually set aside a 2036
percentage, to be stated in the resolution, of the amount of the 2037
income tax collected for the long-term maintenance of the 2038
district. 2039

(e) An income tax levied under this section shall apply in 2040
the district or the portion of the district in which the 2041
contract authorizes an income tax throughout the term of the 2042
contract creating the district. The tax shall not apply to any 2043
persons employed or residing on a parcel excluded from the 2044
district under division (E)(2) of this section. 2045

(6) If there is unincorporated territory in the district, 2046
the contract shall specify that restrictions on annexation 2047
proceedings under division (R) of this section apply to such 2048
unincorporated territory. The contract may prohibit proceedings 2049

under Chapter 709. of the Revised Code proposing the annexation 2050
to, merger of, or consolidation with a municipal corporation 2051
that is a contracting party of any unincorporated territory 2052
within a township that is a contracting party during the term of 2053
the contract regardless of whether that territory is located 2054
within the district. 2055

(7) The contract may designate property as a community 2056
entertainment district, or may be amended to designate property 2057
as a community entertainment district, as prescribed in division 2058
(D) of section 4301.80 of the Revised Code. A contract or 2059
amendment designating a community entertainment district shall 2060
include all information and documentation described in divisions 2061
(B) (1) to (6) of section 4301.80 of the Revised Code. The public 2062
notice required under division (I) of this section shall specify 2063
that the contract designates a community entertainment district 2064
and describe the location of that district. Except as provided 2065
in division (F) of section 4301.80 of the Revised Code, an area 2066
designated as a community entertainment district under a joint 2067
economic development district contract shall not lose its 2068
designation even if the contract is canceled or terminated. 2069

(G) The contract creating a joint economic development 2070
district shall continue in existence throughout its term and 2071
shall be binding on the contracting parties and on any parties 2072
succeeding to the contracting parties, whether by annexation, 2073
merger, or consolidation. Except as provided in division (H) of 2074
this section, the contract may be amended, renewed, or 2075
terminated with the approval of the contracting parties or any 2076
parties succeeding to the contracting parties. If the contract 2077
is amended to add or remove an area to or from an existing 2078
district, the amendment shall be adopted in the manner 2079
prescribed under division (L) of this section. 2080

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

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

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

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

(I) (1) Before the legislative authority of any of the contracting parties adopts an ordinance or resolution approving a contract to create a district, the legislative authority of each of the contracting parties shall hold a public hearing concerning the contract and district. Each legislative authority shall provide at least thirty days' public notice of the time and place of the public hearing in a newspaper of general circulation in the municipal corporation, township, or county,

as applicable. During the thirty-day period prior to the public hearing and until the date that an ordinance or resolution is adopted under division (K) of this section to approve the joint economic development district contract, all of the following documents shall be available for public inspection in the office of the clerk of the legislative authority of a municipal corporation and county that is a contracting party and in the office of the fiscal officer of a township that is a contracting party:

(a) A copy of the contract creating the district, including the economic development plan for the district and the schedule for the provision of new, expanded, or additional services, facilities, or improvements described in division (F) (3) of this section;

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

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

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

(J) Before any of the contracting parties approves a contract under division (K) of this section, the contracting parties shall circulate one or more petitions to record owners of real property located within the proposed joint economic development district and owners of businesses operating within the proposed district. The petitions shall state that all of the documents described in divisions (I)(1)(a) to (c) of this section are available for public inspection in the office of the clerk of the legislative authority of each municipal corporation and county that is a contracting party or the office of the fiscal officer of each township that is a contracting party. The petitions shall clearly indicate that, by signing the petition, the record owner or owner consents to the proposed joint economic development district.

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

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

approving the district contract, each contracting party shall 2172
give notice of the proposed district to all of the following: 2173

(a) Each record owner of real property to be included in 2174
the district and in the territory of that contracting party who 2175
did not sign the petitions described in division (J) of this 2176
section; 2177

(b) An owner of each business operating within the 2178
district and in the territory of that contracting party no owner 2179
of which signed the petitions described in division (J) of this 2180
section. 2181

(2) Such notices shall be given by certified mail and 2182
shall specify that the property or business is located within an 2183
area to be included in the district and that all of the 2184
documents described in divisions (I) (1) (a) to (c) of this 2185
section are available for public inspection in the office of the 2186
clerk of the legislative authority of each municipal corporation 2187
and county that is a contracting party or the office of the 2188
fiscal officer of each township that is a contracting party. The 2189
contracting parties shall equally share the costs of complying 2190
with division (K) of this section. 2191

(L) (1) The contracting parties may amend the joint 2192
economic development district contract to add any area that was 2193
not originally included in the district if the area satisfies 2194
the criteria prescribed under division (E) of this section. The 2195
contracting parties may also amend the district contract to 2196
remove any area originally included in the district or exclude 2197
one or more parcels located within the district pursuant to 2198
division (E) (2) of this section. 2199

(2) An amendment adding an area to a district, removing an 2200

area from the district, or excluding one or more parcels from 2201
the district may be approved only by a resolution or ordinance 2202
adopted by each of the contracting parties. The contracting 2203
parties shall conduct public hearings on the amendment and 2204
provide notice in the manner required under division (I) of this 2205
section for original contracts. The contracting parties shall 2206
make available for public inspection a copy of the amendment, a 2207
description of the area to be added, removed, or excluded to or 2208
from the district, and a map of that area in sufficient detail 2209
to denote the specific boundaries of the area and to indicate 2210
any zoning restrictions applicable to the area. 2211

(3) Before adopting a resolution or ordinance approving 2212
the addition of an area to the district, the contracting parties 2213
shall circulate petitions to the record owners of real property 2214
located within the proposed addition to the district and owners 2215
of businesses operating within the proposed addition to the 2216
district in the same manner required under division (J) of this 2217
section for original contracts. The contracting parties may 2218
notify such record owners of real property and owners of 2219
businesses that the petitions are available for signing in the 2220
same manner provided by that division. The contracting parties 2221
shall equally share the costs of complying with this division. 2222

(4) The contracting parties to a joint economic 2223
development district may vote to approve an amendment to the 2224
district contract under this division after the public hearings 2225
required under division (L)(2) of this section are completed 2226
and, if the amendment adds an area or areas to the district, the 2227
petitions required under division (L)(3) of this section have 2228
been signed by the majority of record owners of real property 2229
located within the area or areas added to the district and by a 2230
majority of the owners of businesses, if any, operating within 2231

the proposed addition to the district. 2232

(5) Not later than ten days after all of the contracting 2233
parties have adopted ordinances or resolutions approving an 2234
amendment adding one or more areas to the district, each 2235
contracting party shall give notice of the addition to all of 2236
the following: 2237

(a) Each record owner of real property to be included in 2238
the addition to the district and in the territory of that 2239
contracting party who did not sign the petitions described in 2240
division (L) (3) of this section; 2241

(b) An owner of each business operating within the 2242
addition to the district and in the territory of that 2243
contracting party no owner of which signed the petitions 2244
described in division (L) (3) of this section. 2245

The contracting parties shall equally share the costs of 2246
complying with division (L) (5) of this section. 2247

(M) (1) A board of township trustees that is a party to a 2248
contract creating a joint economic development district may 2249
choose not to submit its resolution approving the contract to 2250
the electors of the township if all of the following conditions 2251
are satisfied: 2252

(a) The resolution has been approved by a unanimous vote 2253
of the members of the board of township trustees or, if a county 2254
is one of the contracting parties under division (D) of this 2255
section, the resolution has been approved by a majority vote of 2256
the members of the board of township trustees; 2257

(b) The contracting parties have circulated petitions as 2258
required under division (J) of this section and obtained the 2259
signatures required under division (L) of this section; 2260

(c) The territory to be included in the proposed district 2261
is zoned in a manner appropriate to the function of the 2262
district. 2263

(2) If the board of township trustees has not invoked its 2264
authority under division (M) (1) of this section, the board, at 2265
least ninety days before the date of the election, shall file 2266
its resolution approving the district contract with the board of 2267
elections for submission to the electors of the township for 2268
approval at the next succeeding general, primary, or special 2269
election, except that the resolution may not be submitted at a 2270
special election held in August unless the contract is for a 2271
period of five years or less. 2272

(3) Any contract creating a district in which a board of 2273
township trustees is a party shall provide that the contract is 2274
not effective before the thirty-first day after its approval, 2275
including approval by the electors of the township if required 2276
by this section. 2277

(4) If the board of township trustees invokes its 2278
authority under division (M) (1) of this section and does not 2279
submit the district contract to the electors for approval, the 2280
resolution of the board of township trustees approving the 2281
contract is subject to a referendum of the electors of the 2282
township when requested through a petition. When signed by ten 2283
per cent of the number of electors in the township who voted for 2284
the office of governor at the most recent general election, a 2285
referendum petition asking that the resolution be submitted to 2286
the electors of the township may be presented to the board of 2287
township trustees. Such a petition shall be presented within 2288
thirty days after the board of township trustees adopts the 2289
resolution approving the district contract. The board of 2290

township trustees shall, not later than four p.m. of the tenth 2291
day after receipt of the petition, certify the text of the 2292
resolution to the board of elections. The board of elections 2293
shall submit the resolution to the electors of the township for 2294
their approval or rejection at the next general, primary, or 2295
special election occurring at least ninety days after 2296
certification of the resolution, except that the resolution may 2297
not be submitted at a special election held in August unless the 2298
contract is for a period of five years or less. 2299

(N) The ballot respecting a resolution to create a 2300
district or a referendum of such a resolution shall be in the 2301
following form: 2302

"Shall the resolution of the board of township trustees 2303
approving the contract with (here insert name of 2304
every other contracting party) for the creation of a joint 2305
economic development district be approved? 2306

FOR THE RESOLUTION AND CONTRACT 2307

AGAINST THE RESOLUTION AND CONTRACT" 2308

If a majority of the electors of the township voting on 2309
the issue vote for the resolution and contract, the resolution 2310
shall become effective immediately and the contract shall go 2311
into effect on the thirty-first day after the election or 2312
thereafter in accordance with terms of the contract. 2313

(O) Upon the creation of a district under this section, 2314
one of the contracting parties shall file a copy of each of the 2315
following documents with the director of development services: 2316

(1) All of the documents described in divisions (I) (1) (a) 2317
to (c) of this section; 2318

(2) Certified copies of the ordinances and resolutions of the contracting parties relating to the contract and district; 2319
2320

(3) Documentation from each contracting party that the public hearings required by division (I) of this section have been held, the date of the hearings, and evidence that notice of the hearings was published as required by that division; 2321
2322
2323
2324

(4) A copy of the signed petitions required under divisions (J) and (K) of this section. 2325
2326

(P) A board of directors shall govern each district created under this section. 2327
2328

(1) If there are businesses operating and persons employed within the district, the board shall be composed of the following members: 2329
2330
2331

(a) One member representing the municipal corporations that are contracting parties; 2332
2333

(b) One member representing the townships that are contracting parties; 2334
2335

(c) One member representing the owners of businesses operating within the district; 2336
2337

(d) One member representing the persons employed within the district; 2338
2339

(e) One member representing the counties that are contracting parties, or, if no contracting party is a county, one member selected by the members described in divisions (P) (1) (a) to (d) of this section. 2340
2341
2342
2343

The members of the board shall be appointed as provided in the district contract. Of the members initially appointed to the 2344
2345

board, the member described in division (P) (1) (a) of this 2346
section shall serve a term of one year; the member described in 2347
division (P) (1) (b) of this section shall serve a term of two 2348
years; the member described in division (P) (1) (c) of this 2349
section shall serve a term of three years; and the members 2350
described in divisions (P) (1) (d) and (e) of this section shall 2351
serve terms of four years. Thereafter, terms for each member 2352
shall be for four years, each term ending on the same day of the 2353
same month of the year as did the term that it succeeds. A 2354
member may be reappointed to the board, but no member shall 2355
serve more than two consecutive terms on the board. 2356

The member described in division (P) (1) (e) of this section 2357
shall serve as chairperson of the board described under division 2358
(P) (1) of this section. 2359

(2) If there are no businesses operating or persons 2360
employed within the district, the board shall be composed of the 2361
following members: 2362

(a) One member representing the municipal corporations 2363
that are contracting parties; 2364

(b) One member representing the townships that are 2365
contracting parties; 2366

(c) One member representing the counties that are 2367
contracting parties, or if no contracting party is a county, one 2368
member selected by the members described in divisions (P) (2) (a) 2369
and (b) of this section. 2370

The members of the board shall be appointed as provided in 2371
the district contract. Of the members initially appointed to the 2372
board, the member described in division (P) (2) (a) of this 2373
section shall serve a term of one year; the member described in 2374

division (P) (2) (b) of this section shall serve a term of two 2375
years; and the member described in division (P) (2) (c) of this 2376
section shall serve a term of three years. Thereafter, terms for 2377
each member shall be for four years, each term ending on the 2378
same day of the same month of the year as did the term that it 2379
succeeds. A member may be reappointed to the board, but no 2380
member shall serve more than two consecutive terms on the board. 2381

The member described in division (P) (2) (c) of this section 2382
shall serve as chairperson of a board described under division 2383
(P) (2) of this section. 2384

(3) A board described under division (P) (1) or (2) of this 2385
section has no powers except as described in this section and in 2386
the contract creating the district. 2387

(4) Membership on the board of directors of a joint 2388
economic development district created under this section is not 2389
the holding of a public office or employment within the meaning 2390
of any section of the Revised Code prohibiting the holding of 2391
other public office or employment. Membership on such a board is 2392
not a direct or indirect interest in a contract or expenditure 2393
of money by a municipal corporation, township, county, or other 2394
political subdivision with which a member may be affiliated. 2395
Notwithstanding any provision of law to the contrary, no member 2396
of a board of directors of a joint economic development district 2397
shall forfeit or be disqualified from holding any public office 2398
or employment by reason of membership on the board. 2399

(5) The board of directors of a joint economic development 2400
district is a public body for the purposes of section 121.22 of 2401
the Revised Code. Chapter 2744. of the Revised Code applies to 2402
such a board and the district. 2403

(Q) (1) On or before the date occurring six months after 2404
the effective date of the district contract, an owner of a 2405
business operating within the district may, on behalf of the 2406
business and its employees, file a complaint with the court of 2407
common pleas of the county in which the majority of the 2408
territory of the district is located requesting exemption from 2409
any income tax imposed by the board of directors of the district 2410
under division (F) (5) of this section if all of the following 2411
apply: 2412

(a) The business operated within an unincorporated area of 2413
the district before the effective date of the district contract; 2414

(b) No owner of the business signed a petition described 2415
in division (J) of this section; 2416

(c) Neither the business nor its employees has derived or 2417
will derive any material benefit from the new, expanded, or 2418
additional services, facilities, or improvements described in 2419
the economic development plan for the district, or the material 2420
benefit that has, or will be, derived is negligible in 2421
comparison to the income tax revenue generated from the net 2422
profits of the business and the income of employees of the 2423
business. 2424

The legislative authority of each contracting party shall 2425
be made a party to the proceedings and the business owner filing 2426
the complaint shall serve notice of the complaint by certified 2427
mail to each such contracting party. The court shall not accept 2428
any complaint filed more than six months after the effective 2429
date of the district contract. 2430

(2) Any or all of the contracting parties may submit a 2431
written answer to the complaint submitted under division (Q) (1) 2432

of this section to the court within thirty days after notice of 2433
the complaint was served upon them. Such a contracting party 2434
shall submit to the court, along with the answer, documentation 2435
sufficient to prove that the contracting party sent copies of 2436
the answer to the owner of the business who filed the complaint. 2437

(3) The court shall review each complaint submitted by a 2438
business owner under division (Q) (1) of this section and each 2439
answer submitted by a contracting party under division (Q) (2) of 2440
this section. The court may make a determination on the record 2441
and the evidence thus submitted, or it may conduct a hearing and 2442
request the presence of the business owner and the contracting 2443
parties to present evidence relevant to the complaint. The court 2444
shall make a determination on the complaint not sooner than 2445
thirty days but not later than sixty days after the complaint is 2446
filed by the business owner. The court may make a determination 2447
more than sixty days after the complaint is filed if the 2448
business owner and all contracting parties to the district 2449
consent. 2450

(4) The court shall grant the exemption requested in the 2451
complaint if all of the criteria described in divisions (Q) (1) 2452
(a) to (c) of this section are met. 2453

(5) If all the criteria described in divisions (Q) (1) (a) 2454
to (c) of this section are not met, the court shall deny the 2455
complaint and the exemption. 2456

(6) The court shall send notice of the determination with 2457
respect to the complaint to the owner of the business and each 2458
contracting party. If the court grants the exemption, the net 2459
profits of the business from operations within the district and 2460
the income of its employees from employment within the district 2461
are exempt from any income tax imposed by the board of directors 2462

of the district. If the court denies the exemption, the net 2463
profits of the business and the income of its employees shall be 2464
taxed according to the terms of the district contract and any 2465
taxes, penalties, and interest accrued before the date of the 2466
court's determination shall be paid in full. In addition, no 2467
owner of the business may submit another complaint under 2468
division (Q) (1) of this section for the same district contract. 2469
The court's determination on a complaint filed under division 2470
(Q) of this section is final. 2471

(7) Chapter 2506. of the Revised Code does not apply to 2472
the proceedings described in division (Q) of this section. 2473

(R) (1) No proceeding pursuant to Chapter 709. of the 2474
Revised Code that proposes the annexation to, merger of, or 2475
consolidation with a municipal corporation of any unincorporated 2476
territory within a joint economic development district may be 2477
commenced at any time between the effective date of the contract 2478
creating the district and the date the contract expires, 2479
terminates, or is otherwise rendered unenforceable. This 2480
division does not apply if each board of township trustees whose 2481
territory is included within the district and whose territory is 2482
proposed to be annexed, merged, or consolidated adopts a 2483
resolution consenting to the commencement of the proceeding. 2484
Each such board of township trustees shall file a copy of the 2485
resolution with the clerk of the legislative authority of each 2486
county within which a contracting party is located. 2487

(2) The contract creating a joint economic development 2488
district may prohibit any annexation proceeding by a contracting 2489
municipal corporation of any unincorporated territory within the 2490
district or zone beyond the period described in division (R) (1) 2491
of this section. 2492

(3) No contracting party is divested or relieved of its 2493
rights or obligations under the contract creating a joint 2494
economic development district because of annexation, merger, or 2495
consolidation. 2496

(S) Contracting parties may enter into agreements pursuant 2497
to the contract creating a joint economic development district 2498
with respect to the substance and administration of zoning and 2499
other land use regulations, building codes, permanent public 2500
improvements, and other regulatory and proprietary matters 2501
determined to be for a public purpose. No contract, however, 2502
shall exempt the territory within the district from the 2503
procedures of land use regulation applicable pursuant to 2504
municipal corporation, township, and county regulations, 2505
including, but not limited to, zoning procedures. 2506

(T) The powers granted under this section are in addition 2507
to and not in the derogation of all other powers possessed by or 2508
granted to municipal corporations, townships, and counties 2509
pursuant to law. 2510

(1) When exercising a power or performing a function or 2511
duty under a contract entered into under this section, a 2512
municipal corporation may exercise all the powers of a municipal 2513
corporation, and may perform all the functions and duties of a 2514
municipal corporation, within the district, pursuant to and to 2515
the extent consistent with the contract. 2516

(2) When exercising a power or performing a function or 2517
duty under a contract entered into under division (D) of this 2518
section, a county may exercise all of the powers of a county, 2519
and may perform all the functions and duties of a county, within 2520
the district pursuant to and to the extent consistent with the 2521
contract. 2522

(3) When exercising a power or performing a function or 2523
duty under a contract entered into under this section, a 2524
township may exercise all the powers of a township, and may 2525
perform all the functions and duties of a township, within the 2526
district, pursuant to and to the extent consistent with the 2527
contract. 2528

(U) No political subdivision shall grant any tax exemption 2529
under Chapter 1728. or section 3735.67, 5709.62, 5709.63, or 2530
5709.632 of the Revised Code on any property located within the 2531
district without the consent of all the contracting parties. The 2532
prohibition against granting a tax exemption under this section 2533
does not apply to any exemption filed, pending, or approved 2534
before the effective date of the contract entered into under 2535
this section. 2536

Sec. 718.04. (A) Notwithstanding division (A) of section 2537
715.013 of the Revised Code, a municipal corporation may levy a 2538
tax on income and a withholding tax if such taxes are levied in 2539
accordance with the provisions and limitations specified in this 2540
chapter. On or after January 1, 2016, the ordinance or 2541
resolution levying such taxes, as adopted or amended by the 2542
legislative authority of the municipal corporation, shall 2543
include all of the following: 2544

(1) A statement that the tax is an annual tax levied on 2545
the income of every person residing in or earning or receiving 2546
income in the municipal corporation and that the tax shall be 2547
measured by municipal taxable income; 2548

(2) A statement that the municipal corporation is levying 2549
the tax in accordance with the limitations specified in this 2550
chapter and that the resolution or ordinance thereby 2551
incorporates the provisions of this chapter; 2552

| | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|
| (3) The rate of the tax; | 2553 |
| (4) Whether, and the extent to which, a credit, as described in division (D) of this section, will be allowed against the tax; | 2554 2555 2556 |
| (5) The purpose or purposes of the tax; | 2557 |
| (6) Any other provision necessary for the administration of the tax, provided that the provision does not conflict with any provision of this chapter. | 2558 2559 2560 |
| (B) Any municipal corporation that, on or before March 23, 2015, levies an income tax at a rate in excess of one per cent may continue to levy the tax at the rate specified in the original ordinance or resolution, provided that such rate continues in effect as specified in the original ordinance or resolution. | 2561 2562 2563 2564 2565 2566 |
| (C) (1) No municipal corporation shall tax income at other than a uniform rate. | 2567 2568 |
| (2) Except as provided in division (B) <u>or (C) (3)</u> of this section, no municipal corporation shall levy a tax on income at a rate in excess of one per cent without having obtained the approval of the excess by a majority of the electors of the municipality voting on the question at a general, primary, or special election. The legislative authority of the municipal corporation shall file with the board of elections at least ninety days before the day of the election a copy of the ordinance together with a resolution specifying the date the election is to be held and directing the board of elections to conduct the election. The ballot shall be in the following form: "Shall the Ordinance providing for a... per cent levy on income for (Brief description of the purpose of the proposed levy) be | 2569 2570 2571 2572 2573 2574 2575 2576 2577 2578 2579 2580 2581 |

passed? 2582

| |
|------------------------|
| FOR THE INCOME TAX |
| AGAINST THE INCOME TAX |

2583

2584

2585

"

2586

In the event of an affirmative vote, the proceeds of the 2587
levy may be used only for the specified purpose. 2588

(3) The question of a tax under division (C) (2) of this 2589
section or section 718.09 or 718.10 of the Revised Code may not 2590
be submitted to electors at a special election held in August 2591
unless the tax is for a term of five years or less. 2592

(D) A municipal corporation may, by ordinance or 2593
resolution, grant a credit to residents of the municipal 2594
corporation for all or a portion of the taxes paid to any 2595
municipal corporation, in this state or elsewhere, by the 2596
resident or by a pass-through entity owned, directly or 2597
indirectly, by a resident, on the resident's distributive or 2598
proportionate share of the income of the pass-through entity. A 2599
municipal corporation is not required to refund taxes not paid 2600
to the municipal corporation. 2601

(E) Except as otherwise provided in this chapter, a 2602
municipal corporation that levies an income tax in effect for 2603
taxable years beginning before January 1, 2016, may continue to 2604
administer and enforce the provisions of such tax for all 2605
taxable years beginning before January 1, 2016, provided that 2606
the provisions of such tax are consistent with this chapter as 2607
it existed prior to March 23, 2015. 2608

(F) Nothing in this chapter authorizes a municipal 2609

corporation to levy a tax on income, or to administer or collect 2610
such a tax or penalties or interest related to such a tax, 2611
contrary to the provisions and limitations specified in this 2612
chapter. No municipal corporation shall enforce an ordinance or 2613
resolution that conflicts with the provisions of this chapter. 2614

(G) (1) Division (G) of this section applies to a municipal 2615
corporation that, at the time of entering into a written 2616
agreement under division (G) (2) of this section, shares the same 2617
territory as a city, local, or exempted village school district, 2618
to the extent that not more than thirty per cent of the 2619
territory of the municipal corporation is located outside the 2620
school district and a portion of the territory of the school 2621
district that is not located within the municipal corporation is 2622
located within another municipal corporation having a population 2623
of four hundred thousand or more according to the federal 2624
decennial census most recently completed before the agreement is 2625
entered into under division (G) (2) of this section. 2626

(2) The legislative authority of a municipal corporation 2627
to which division (G) of this section applies may propose to the 2628
electors an income tax, one of the purposes of which shall be to 2629
provide financial assistance to the school district described in 2630
division (G) (1) of this section. Prior to proposing the tax, the 2631
legislative authority shall negotiate and enter into a written 2632
agreement with the board of education of that school district 2633
specifying the tax rate; the percentage or amount of tax revenue 2634
to be paid to the school district or the method of establishing 2635
or determining that percentage or amount, which may be subject 2636
to change periodically; the purpose for which the school 2637
district will use the money; the first year the tax will be 2638
levied; the date of the election on the question of the tax; and 2639
the method and schedule by which, and the conditions under 2640

which, the municipal corporation will make payments to the 2641
school district. The tax shall otherwise comply with the 2642
provisions and limitations specified in this chapter. 2643

Sec. 718.09. (A) This section applies to either of the 2644
following: 2645

(1) A municipal corporation that shares the same territory 2646
as a city, local, or exempted village school district, to the 2647
extent that not more than five per cent of the territory of the 2648
municipal corporation is located outside the school district and 2649
not more than five per cent of the territory of the school 2650
district is located outside the municipal corporation; 2651

(2) A municipal corporation that shares the same territory 2652
as a city, local, or exempted village school district, to the 2653
extent that not more than five per cent of the territory of the 2654
municipal corporation is located outside the school district, 2655
more than five per cent but not more than ten per cent of the 2656
territory of the school district is located outside the 2657
municipal corporation, and that portion of the territory of the 2658
school district that is located outside the municipal 2659
corporation is located entirely within another municipal 2660
corporation having a population of four hundred thousand or more 2661
according to the federal decennial census most recently 2662
completed before the agreement is entered into under division 2663
(B) of this section. 2664

(B) The legislative authority of a municipal corporation 2665
to which this section applies may propose to the electors an 2666
income tax, one of the purposes of which shall be to provide 2667
financial assistance to the school district through payment to 2668
the district of not less than twenty-five per cent of the 2669
revenue generated by the tax, except that the legislative 2670

authority may not propose to levy the income tax on the incomes 2671
of nonresident individuals. Prior to proposing the tax, the 2672
legislative authority shall negotiate and enter into a written 2673
agreement with the board of education of the school district 2674
specifying the tax rate, the percentage of tax revenue to be 2675
paid to the school district, the purpose for which the school 2676
district will use the money, the first year the tax will be 2677
levied, which shall be the first year after the year in which 2678
the levy is approved or any later year, the date of the special 2679
election on the question of the tax, and the method and schedule 2680
by which the municipal corporation will make payments to the 2681
school district. The special election shall be held on a day 2682
specified in division (D) of section 3501.01 of the Revised 2683
Code, except as provided in division (C) (3) of section 718.04 of 2684
the Revised Code and except that the special election may not be 2685
held on the day for holding a primary election as authorized by 2686
the municipal corporation's charter unless the municipal 2687
corporation is to have a primary election on that day. 2688

After the legislative authority and board of education 2689
have entered into the agreement, the legislative authority shall 2690
provide for levying the tax by ordinance. The ordinance shall 2691
include the provisions described in division (A) of section 2692
718.04 of the Revised Code and shall state the tax rate, the 2693
percentage of tax revenue to be paid to the school district, the 2694
purpose for which the municipal corporation will use its share 2695
of the tax revenue, the first year the tax will be levied, and 2696
that the question of the income tax will be submitted to the 2697
electors of the municipal corporation. The Subject to division 2698
(C) (3) of section 718.04 of the Revised Code, the legislative 2699
authority also shall adopt a resolution specifying the regular 2700
or special election date the election will be held and directing 2701

the board of elections to conduct the election. At least ninety 2702
days before the date of the election, the legislative authority 2703
shall file certified copies of the ordinance and resolution with 2704
the board of elections. 2705

(C) The board of elections shall make the necessary 2706
arrangements for the submission of the question to the electors 2707
of the municipal corporation, and shall conduct the election in 2708
the same manner as any other municipal income tax election. 2709
Notice of the election shall be published in a newspaper of 2710
general circulation in the municipal corporation once a week for 2711
four consecutive weeks, or as provided in section 7.16 of the 2712
Revised Code, prior to the election, and shall include 2713
statements of the rate and municipal corporation and school 2714
district purposes of the income tax, the percentage of tax 2715
revenue that will be paid to the school district, and the first 2716
year the tax will be levied. The ballot shall be in the 2717
following form: 2718

"Shall the ordinance providing for a per cent levy 2719
on income for (brief description of the municipal corporation 2720
and school district purposes of the levy, including a statement 2721
of the percentage of tax revenue that will be paid to the school 2722
district) be passed? The income tax, if approved, will not be 2723
levied on the incomes of individuals who do not reside in (the 2724
name of the municipal corporation). 2725

| |
|------------------------|
| For the income tax |
| Against the income tax |

"

(D) If the question is approved by a majority of the 2730

electors, the municipal corporation shall impose the income tax 2731
beginning on the first day of January of the year specified in 2732
the ordinance. The proceeds of the levy may be used only for the 2733
specified purposes, including payment of the specified 2734
percentage to the school district. 2735

Sec. 718.10. (A) This section applies to a group of two or 2736
more municipal corporations that, taken together, share the same 2737
territory as a single city, local, or exempted village school 2738
district, to the extent that not more than five per cent of the 2739
territory of the municipal corporations as a group is located 2740
outside the school district and not more than five per cent of 2741
the territory of the school district is located outside the 2742
municipal corporations as a group. 2743

(B) The legislative authorities of the municipal 2744
corporations in a group of municipal corporations to which this 2745
section applies each may propose to the electors an income tax, 2746
to be levied in concert with income taxes in the other municipal 2747
corporations of the group, except that a legislative authority 2748
may not propose to levy the income tax on the incomes of 2749
individuals who do not reside in the municipal corporation. One 2750
of the purposes of such a tax shall be to provide financial 2751
assistance to the school district through payment to the 2752
district of not less than twenty-five per cent of the revenue 2753
generated by the tax. Prior to proposing the taxes, the 2754
legislative authorities shall negotiate and enter into a written 2755
agreement with each other and with the board of education of the 2756
school district specifying the tax rate, the percentage of the 2757
tax revenue to be paid to the school district, the first year 2758
the tax will be levied, which shall be the first year after the 2759
year in which the levy is approved or any later year, and the 2760
date of the election on the question of the tax, all of which 2761

shall be the same for each municipal corporation. The agreement 2762
also shall state the purpose for which the school district will 2763
use the money, and specify the method and schedule by which each 2764
municipal corporation will make payments to the school district. 2765
~~The~~ Except as provided in division (C) (3) of section 718.04 of 2766
the Revised Code, the special election shall be held on a day 2767
specified in division (D) of section 3501.01 of the Revised 2768
Code, including a day on which all of the municipal corporations 2769
are to have a primary election. 2770

After the legislative authorities and board of education 2771
have entered into the agreement, each legislative authority 2772
shall provide for levying its tax by ordinance. Each ordinance 2773
shall include the provisions described in division (A) of 2774
section 718.04 of the Revised Code and shall state the rate of 2775
the tax, the percentage of tax revenue to be paid to the school 2776
district, the purpose for which the municipal corporation will 2777
use its share of the tax revenue, and the first year the tax 2778
will be levied. Each ordinance also shall state that the 2779
question of the income tax will be submitted to the electors of 2780
the municipal corporation on the same date as the submission of 2781
questions of an identical tax to the electors of each of the 2782
other municipal corporations in the group, and that unless the 2783
electors of all of the municipal corporations in the group 2784
approve the tax in their respective municipal corporations, none 2785
of the municipal corporations in the group shall levy the tax. 2786
~~Each~~ Subject to division (C) (3) of section 718.04 of the Revised 2787
Code, each legislative authority also shall adopt a resolution 2788
specifying the regular or special election date the election 2789
will be held and directing the board of elections to conduct the 2790
election. At least ninety days before the date of the election, 2791
each legislative authority shall file certified copies of the 2792

ordinance and resolution with the board of elections. 2793

(C) For each of the municipal corporations, the board of 2794
elections shall make the necessary arrangements for the 2795
submission of the question to the electors, and shall conduct 2796
the election in the same manner as any other municipal income 2797
tax election. For each of the municipal corporations, notice of 2798
the election shall be published in a newspaper of general 2799
circulation in the municipal corporation once a week for four 2800
consecutive weeks, or as provided in section 7.16 of the Revised 2801
Code, prior to the election. The notice shall include a 2802
statement of the rate and municipal corporation and school 2803
district purposes of the income tax, the percentage of tax 2804
revenue that will be paid to the school district, and the first 2805
year the tax will be levied, and an explanation that the tax 2806
will not be levied unless an identical tax is approved by the 2807
electors of each of the other municipal corporations in the 2808
group. The ballot shall be in the following form: 2809

"Shall the ordinance providing for a ... per cent levy on 2810
income for (brief description of the municipal corporation and 2811
school district purposes of the levy, including a statement of 2812
the percentage of income tax revenue that will be paid to the 2813
school district) be passed? The income tax, if approved, will 2814
not be levied on the incomes of individuals who do not reside in 2815
(the name of the municipal corporation). In order for the income 2816
tax to be levied, the voters of (the other municipal 2817
corporations in the group), which are also in the (name of the 2818
school district) school district, must approve an identical 2819
income tax and agree to pay the same percentage of the tax 2820
revenue to the school district. 2821

2822

| | |
|------------------------|------|
| For the income tax | 2823 |
| Against the income tax | 2824 |

" 2825

(D) If the question is approved by a majority of the 2826
electors and identical taxes are approved by a majority of the 2827
electors in each of the other municipal corporations in the 2828
group, the municipal corporation shall impose the tax beginning 2829
on the first day of January of the year specified in the 2830
ordinance. The proceeds of the levy may be used only for the 2831
specified purposes, including payment of the specified 2832
percentage to the school district. 2833

Sec. 1545.041. (A) Any township park district created 2834
pursuant to section 511.18 of the Revised Code that includes 2835
park land located outside the township in which the park 2836
district was established may be converted under the procedures 2837
provided in this section into a park district to be operated and 2838
maintained as provided for in this chapter, provided that there 2839
is no existing park district created under section 1545.04 of 2840
the Revised Code in the county in which the township park 2841
district is located. The proposed park district shall include 2842
within its boundary all townships and municipal corporations in 2843
which lands owned by the township park district seeking 2844
conversion are located, and may include any other townships and 2845
municipal corporations in the county in which the township park 2846
district is located. 2847

(B) Conversion of a township park district into a park 2848
district operated and maintained under this chapter shall be 2849
initiated by a resolution adopted by the board of park 2850
commissioners of the park district. Any resolution initiating a 2851
conversion shall include the following: 2852

(1) The name of the township park district seeking conversion; 2853
2854

(2) The name of the proposed park district; 2855

(3) An accurate description of the territory to be included in the proposed district; 2856
2857

(4) An accurate map or plat of the proposed park district. 2858
The resolution may also include a proposed tax levy for the 2859
operation and maintenance of the proposed park district. If such 2860
a tax levy is proposed, the resolution shall specify the annual 2861
rate of the tax, expressed in dollars ~~and cents~~ for each one 2862
hundred thousand dollars of ~~valuation~~ fair market value and in 2863
mills for each dollar of ~~valuation~~ taxable value, and shall 2864
specify the number of consecutive years the levy will be in 2865
effect. The annual rate of such a tax may not be higher than the 2866
total combined millage of all levies then in effect for the 2867
benefit of the township park district named in the resolution. 2868

(C) Upon adoption of the resolution provided for in 2869
division (B) of this section, the board of park commissioners of 2870
the township park district seeking conversion under this section 2871
shall certify the resolution to the board of elections of the 2872
county in which the park district is located no later than four 2873
p.m. of the seventy-fifth day before the day of the election at 2874
which the question will be voted upon. Upon certification of the 2875
resolution to the board, the board of elections shall make the 2876
necessary arrangements to submit the question of conversion of 2877
the township park into a park district operated and maintained 2878
under Chapter 1545. of the Revised Code, to the electors 2879
qualified to vote at the next primary or general election who 2880
reside in the territory of the proposed park district. The 2881
question shall provide for a tax levy if such a levy is 2882

specified in the resolution. 2883

(D) The ballot submitted to the electors as provided in 2884
division (C) of this section shall contain the following 2885
language: 2886

"Shall the (name of the township park 2887
district seeking conversion) be converted into a park district 2888
to be operated and maintained under Chapter 1545. of the Revised 2889
Code under the name of (name of proposed park 2890
district), which park district shall include the following 2891
townships and municipal corporations: 2892

(Name townships and municipal corporations) 2893

Approval of the proposed conversion will result in the 2894
termination of all existing tax levies voted for the benefit 2895
of (name of the township park district sought to 2896
be converted) and in the levy of a new tax for the operation and 2897
maintenance of (name of proposed park district) 2898
at a rate not exceeding ~~(number of mills)~~ mills for 2899
each ~~one dollar~~ \$1 of valuation taxable value, which ~~is amounts~~ 2900
to \$..... ~~(rate expressed in dollars and cents)~~ for each ~~one~~ 2901
~~hundred dollars~~ \$100,000 of valuation fair market value, 2902
for (number of years the millage is to be imposed) years, 2903
commencing on the (year) tax duplicate. 2904

| |
|---------------------------------|
| For the proposed conversion |
| Against the proposed conversion |

" 2905

(E) If the proposed conversion is approved by at least a 2909
majority of the electors voting on the proposal, the township 2910

park district that seeks conversion shall become a park district 2911
subject to Chapter 1545. of the Revised Code effective the first 2912
day of January following approval by the voters. The park 2913
district shall have the name specified in the resolution, and 2914
effective the first day of January following approval by the 2915
voters, the following shall occur: 2916

(1) The indebtedness of the former township park district 2917
shall be assumed by the new park district; 2918

(2) All rights, assets, properties, and other interests of 2919
the former township park district shall become vested in the new 2920
park district, including the rights to any tax revenues 2921
previously vested in the former township park district; 2922
provided, that all tax levies in excess of the ten mill 2923
limitation approved for the benefit of the former township park 2924
district shall be removed from the tax lists after the February 2925
settlement next succeeding the conversion. Any tax levy approved 2926
in connection with the conversion shall be certified as provided 2927
in section 5705.25 of the Revised Code. 2928

(3) The members of the board of park commissioners of the 2929
former township park district shall be the members ~~of the~~ 2930
~~members~~ of the board of park commissioners of the new park 2931
district, with all the same powers and duties as if appointed 2932
under section 1545.05 of the Revised Code. The term of each such 2933
commissioner shall expire on the first day of January of the 2934
year following the year in which his term would have expired 2935
under section 511.19 of the Revised Code. Thereafter, 2936
commissioners shall be appointed pursuant to section 1545.05 of 2937
the Revised Code. 2938

As used in this section, "fair market value" has the same 2939
meaning as in section 5705.01 of the Revised Code. 2940

Sec. 1545.21. The board of park commissioners, by 2941
resolution, may submit to the electors of the park district the 2942
question of levying taxes for the use of the district. The 2943
resolution shall declare the necessity of levying such taxes, 2944
shall specify the purpose for which such taxes shall be used, 2945
the annual rate proposed, and the number of consecutive years 2946
the rate shall be levied. Such resolution shall be forthwith 2947
certified to the board of elections in each county in which any 2948
part of such district is located, not later than the ninetieth 2949
day before the day of the election, and the question of the levy 2950
of taxes as provided in such resolution shall be submitted to 2951
the electors of the district at a special election to be held on 2952
whichever of the following occurs first: 2953

(A) The day of the next general election; 2954

(B) The first Tuesday after the first Monday in May in any 2955
calendar year, except that if a presidential primary election is 2956
held in that calendar year, then the day of that election. ~~The~~ 2957

The ballot shall set forth the purpose for which the taxes 2958
shall be levied, the annual rate of levy, and the number of 2959
years of such levy. If the tax is to be placed on the current 2960
tax list, the form of the ballot shall state that the tax will 2961
be levied in the current tax year and shall indicate the first 2962
calendar year the tax will be due. If the resolution of the 2963
board of park commissioners provides that an existing levy will 2964
be canceled upon the passage of the new levy, the ballot ~~may~~ 2965
must include a statement that: "an existing levy of ... mills 2966
(stating the original levy millage) for each \$1 of taxable 2967
value, which amounts to \$... for each \$100,000 of fair market 2968
value, having ... years remaining, will be canceled and replaced 2969
upon the passage of this levy." In such case, the ballot may 2970

refer to the new levy as a "replacement levy" if the new millage 2971
does not exceed the original millage of the levy being canceled 2972
or as a "replacement and additional levy" if the new millage 2973
exceeds the original millage of the levy being canceled. If a 2974
majority of the electors voting upon the question of such levy 2975
vote in favor thereof, such taxes shall be levied and shall be 2976
in addition to the taxes authorized by section 1545.20 of the 2977
Revised Code, and all other taxes authorized by law. The rate 2978
submitted to the electors at any one time shall not exceed two 2979
mills annually upon each dollar of ~~valuation-taxable value~~ 2980
unless the purpose of the levy includes providing operating 2981
revenues for one of Ohio's major metropolitan zoos, as defined 2982
in section 4503.74 of the Revised Code, in which case the rate 2983
shall not exceed three mills annually upon each dollar of 2984
~~valuation-taxable value~~. When a tax levy has been authorized as 2985
provided in this section or in section 1545.041 of the Revised 2986
Code, the board of park commissioners may issue bonds pursuant 2987
to section 133.24 of the Revised Code in anticipation of the 2988
collection of such levy, provided that such bonds shall be 2989
issued only for the purpose of acquiring and improving lands. 2990
Such levy, when collected, shall be applied in payment of the 2991
bonds so issued and the interest thereon. The amount of bonds so 2992
issued and outstanding at any time shall not exceed one per cent 2993
of the total ~~tax-valuation-taxable value~~ in such district. Such 2994
bonds shall bear interest at a rate not to exceed the rate 2995
determined as provided in section 9.95 of the Revised Code. 2996

Sec. 3311.50. (A) As used in this section, "county school 2997
financing district" means a taxing district consisting of the 2998
following territory: 2999

(1) The territory that constitutes the educational service 3000
center on the date that the governing board of that educational 3001

service center adopts a resolution under division (B) of this 3002
section declaring that the territory of the educational service 3003
center is a county school financing district, exclusive of any 3004
territory subsequently withdrawn from the district under 3005
division (D) of this section; 3006

(2) Any territory that has been added to the county school 3007
financing district under this section. 3008

A county school financing district may include the 3009
territory of a city, local, or exempted village school district 3010
whose territory also is included in the territory of one or more 3011
other county school financing districts. 3012

(B) The governing board of any educational service center 3013
may, by resolution, declare that the territory of the 3014
educational service center is a county school financing 3015
district. The resolution shall state the purpose for which the 3016
county school financing district is created which may be for any 3017
one or more of the following purposes: 3018

(1) To levy taxes for the provision of special education 3019
by the school districts that are a part of the district, 3020
including taxes for permanent improvements for special 3021
education; 3022

(2) To levy taxes for the provision of specified 3023
educational programs and services by the school districts that 3024
are a part of the district, as identified in the resolution 3025
creating the district, including the levying of taxes for 3026
permanent improvements for those programs and services; 3027

(3) To levy taxes for permanent improvements of school 3028
districts that are a part of the district. 3029

The governing board of the educational service center that 3030

creates a county school financing district shall serve as the 3031
taxing authority of the district and may use educational service 3032
center governing board employees to perform any of the functions 3033
necessary in the performance of its duties as a taxing 3034
authority. A county school financing district shall not employ 3035
any personnel. 3036

With the approval of a majority of the members of the 3037
board of education of each school district within the territory 3038
of the county school financing district, the taxing authority of 3039
the financing district may amend the resolution creating the 3040
district to broaden or narrow the purposes for which it was 3041
created. 3042

A governing board of an educational service center may 3043
create more than one county school financing district. If a 3044
governing board of an educational service center creates more 3045
than one such district, it shall clearly distinguish among the 3046
districts it creates by including a designation of each 3047
district's purpose in the district's name. 3048

(C) A majority of the members of a board of education of a 3049
city, local, or exempted village school district may adopt a 3050
resolution requesting that its territory be joined with the 3051
territory of any county school financing district. Copies of the 3052
resolution shall be filed with the state board of education and 3053
the taxing authority of the county school financing district. 3054
Within sixty days of its receipt of such a resolution, the 3055
county school financing district's taxing authority shall vote 3056
on the question of whether to accept the school district's 3057
territory as part of the county school financing district. If a 3058
majority of the members of the taxing authority vote to accept 3059
the territory, the school district's territory shall thereupon 3060

become a part of the county school financing district unless the 3061
county school financing district has in effect a tax imposed 3062
under section 5705.211 of the Revised Code. If the county school 3063
financing district has such a tax in effect, the taxing 3064
authority shall certify a copy of its resolution accepting the 3065
school district's territory to the school district's board of 3066
education, which may then adopt a resolution, with the 3067
affirmative vote of a majority of its members, proposing the 3068
submission to the electors of the question of whether the 3069
district's territory shall become a part of the county school 3070
financing district and subject to the taxes imposed by the 3071
financing district. The resolution shall set forth the date on 3072
which the question shall be submitted to the electors, which 3073
shall be at a special election held on a date specified in the 3074
resolution, which shall not be earlier than ninety days after 3075
the adoption and certification of the resolution. A copy of the 3076
resolution shall immediately be certified to the board of 3077
elections of the proper county, which shall make arrangements 3078
for the submission of the proposal to the electors of the school 3079
district. The board of the joining district shall publish notice 3080
of the election in a newspaper of general circulation in the 3081
county once a week for two consecutive weeks, or as provided in 3082
section 7.16 of the Revised Code, prior to the election. 3083
Additionally, if the board of elections operates and maintains a 3084
web site, the board of elections shall post notice of the 3085
election on its web site for thirty days prior to the election. 3086
The question appearing on the ballot shall read: 3087

"Shall the territory within (name of the school 3088
district proposing to join the county school financing district) 3089
..... be added to (name) county 3090
school financing district, and a property tax for the purposes 3091

of (here insert purposes) at a rate of 3092
taxation not exceeding ~~(here insert the outstanding~~ 3093
~~tax rate)~~ mills for each \$1 of taxable value, which amounts 3094
to for each \$100,000 in taxable value, be 3095
in effect for (here insert the number of years the 3096
tax is to be in effect or "a continuing period of time," as 3097
applicable)?" 3098

If the proposal is approved by a majority of the electors 3099
voting on it, the joinder shall take effect on the first day of 3100
July following the date of the election, and the county board of 3101
elections shall notify the county auditor of each county in 3102
which the school district joining its territory to the county 3103
school financing district is located. 3104

(D) The board of any city, local, or exempted village 3105
school district whose territory is part of a county school 3106
financing district may withdraw its territory from the county 3107
school financing district thirty days after submitting to the 3108
governing board that is the taxing authority of the district and 3109
the state board a resolution proclaiming such withdrawal, 3110
adopted by a majority vote of its members, but any county school 3111
financing district tax levied in such territory on the effective 3112
date of the withdrawal shall remain in effect in such territory 3113
until such tax expires or is renewed. No board may adopt a 3114
resolution withdrawing from a county school financing district 3115
that would take effect during the forty-five days preceding the 3116
date of an election at which a levy proposed under section 3117
5705.215 of the Revised Code is to be voted upon. 3118

(E) A city, local, or exempted village school district 3119
does not lose its separate identity or legal existence by reason 3120
of joining its territory to a county school financing district 3121

under this section and an educational service center does not 3122
lose its separate identity or legal existence by reason of 3123
creating a county school financing district that accepts or 3124
loses territory under this section. 3125

Sec. 3318.01. As used in sections 3318.01 to 3318.20 of 3126
the Revised Code: 3127

(A) "Ohio facilities construction commission" means the 3128
commission created pursuant to section 123.20 of the Revised 3129
Code. 3130

(B) "Classroom facilities" means rooms in which pupils 3131
regularly assemble in public school buildings to receive 3132
instruction and education and such facilities and building 3133
improvements for the operation and use of such rooms as may be 3134
needed in order to provide a complete educational program, and 3135
may include space within which a child care facility or a 3136
community resource center is housed. "Classroom facilities" 3137
includes any space necessary for the operation of a vocational 3138
education program for secondary students in any school district 3139
that operates such a program. 3140

(C) "Project" means a project to construct or acquire 3141
classroom facilities, or to reconstruct or make additions to 3142
existing classroom facilities, to be used for housing the 3143
applicable school district and its functions. 3144

(D) "School district" means a local, exempted village, or 3145
city school district as such districts are defined in Chapter 3146
3311. of the Revised Code, acting as an agency of state 3147
government, performing essential governmental functions of state 3148
government pursuant to sections 3318.01 to 3318.20 of the 3149
Revised Code. 3150

For purposes of assistance provided under sections 3318.40 3151
to 3318.45 of the Revised Code, the term "school district" as 3152
used in this section and in divisions (A), (C), and (D) of 3153
section 3318.03 and in sections 3318.031, 3318.042, 3318.07, 3154
3318.08, 3318.083, 3318.084, 3318.085, 3318.086, 3318.10, 3155
3318.11, 3318.12, 3318.13, 3318.14, 3318.15, 3318.16, and 3156
3318.20 of the Revised Code means a joint vocational school 3157
district established pursuant to section 3311.18 of the Revised 3158
Code. 3159

(E) "School district board" means the board of education 3160
of a school district. 3161

(F) "Net bonded indebtedness" means the difference between 3162
the sum of the par value of all outstanding and unpaid bonds and 3163
notes which a school district board is obligated to pay and any 3164
amounts the school district is obligated to pay under lease- 3165
purchase agreements entered into under section 3313.375 of the 3166
Revised Code, and the amount held in the sinking fund and other 3167
indebtedness retirement funds for their redemption. Notes issued 3168
for school buses in accordance with section 3327.08 of the 3169
Revised Code, notes issued in anticipation of the collection of 3170
current revenues, and bonds issued to pay final judgments shall 3171
not be considered in calculating the net bonded indebtedness. 3172

"Net bonded indebtedness" does not include indebtedness 3173
arising from the acquisition of land to provide a site for 3174
classroom facilities constructed, acquired, or added to pursuant 3175
to sections 3318.01 to 3318.20 of the Revised Code or the par 3176
value of bonds that have been authorized by the electors and the 3177
proceeds of which will be used by the district to provide any 3178
part of its portion of the basic project cost. 3179

(G) "Board of elections" means the board of elections of 3180

the county containing the most populous portion of the school district. 3181
3182

(H) "County auditor" means the auditor of the county in which the greatest value of taxable property of such school district is located. 3183
3184
3185

(I) "Tax duplicates" means the general tax lists and duplicates prescribed by sections 319.28 and 319.29 of the Revised Code. 3186
3187
3188

(J) "Required level of indebtedness" means: 3189

(1) In the case of school districts in the first percentile, five per cent of the district's valuation for the year preceding the year in which the controlling board approved the project under section 3318.04 of the Revised Code. 3190
3191
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(2) In the case of school districts ranked in a subsequent percentile, five per cent of the district's valuation for the year preceding the year in which the controlling board approved the project under section 3318.04 of the Revised Code, plus [two one-hundredths of one per cent multiplied by (the percentile in which the district ranks for the fiscal year preceding the fiscal year in which the controlling board approved the district's project minus one)]. 3194
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(K) "Required percentage of the basic project costs" means one per cent of the basic project costs times the percentile in which the school district ranks for the fiscal year preceding the fiscal year in which the controlling board approved the district's project. 3202
3203
3204
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3206

(L) "Basic project cost" means a cost amount determined in accordance with rules adopted under section 111.15 of the Revised Code by the Ohio facilities construction commission. The 3207
3208
3209

basic project cost calculation shall take into consideration the 3210
square footage and cost per square foot necessary for the grade 3211
levels to be housed in the classroom facilities, the variation 3212
across the state in construction and related costs, the cost of 3213
the installation of site utilities and site preparation, the 3214
cost of demolition of all or part of any existing classroom 3215
facilities that are abandoned under the project, the cost of 3216
insuring the project until it is completed, any contingency 3217
reserve amount prescribed by the commission under section 3218
3318.086 of the Revised Code, and the professional planning, 3219
administration, and design fees that a school district may have 3220
to pay to undertake a classroom facilities project. 3221

For a joint vocational school district that receives 3222
assistance under sections 3318.40 to 3318.45 of the Revised 3223
Code, the basic project cost calculation for a project under 3224
those sections shall also take into account the types of 3225
laboratory spaces and program square footages needed for the 3226
vocational education programs for high school students offered 3227
by the school district. 3228

For a district that opts to divide its entire classroom 3229
facilities needs into segments, as authorized by section 3230
3318.034 of the Revised Code, "basic project cost" means the 3231
cost determined in accordance with this division of a segment. 3232

(M) (1) Except for a joint vocational school district that 3233
receives assistance under sections 3318.40 to 3318.45 of the 3234
Revised Code, a "school district's portion of the basic project 3235
cost" means the amount determined under section 3318.032 of the 3236
Revised Code. 3237

(2) For a joint vocational school district that receives 3238
assistance under sections 3318.40 to 3318.45 of the Revised 3239

Code, a "school district's portion of the basic project cost" 3240
means the amount determined under division (C) of section 3241
3318.42 of the Revised Code. 3242

(N) "Child care facility" means space within a classroom 3243
facility in which the needs of infants, toddlers, preschool 3244
children, and school children are provided for by persons other 3245
than the parent or guardian of such children for any part of the 3246
day, including persons not employed by the school district 3247
operating such classroom facility. 3248

(O) "Community resource center" means space within a 3249
classroom facility in which comprehensive services that support 3250
the needs of families and children are provided by community- 3251
based social service providers. 3252

(P) "Valuation" means the total value of all property in 3253
the school district as listed and assessed for taxation on the 3254
tax duplicates. 3255

(Q) "Percentile" means the percentile in which the school 3256
district is ranked pursuant to section 3318.011 of the Revised 3257
Code. 3258

(R) "Installation of site utilities" means the 3259
installation of a site domestic water system, site fire 3260
protection system, site gas distribution system, site sanitary 3261
system, site storm drainage system, and site telephone and data 3262
system. 3263

(S) "Site preparation" means the earthwork necessary for 3264
preparation of the building foundation system, the paved 3265
pedestrian and vehicular circulation system, playgrounds on the 3266
project site, and lawn and planting on the project site. 3267

(T) "Fair market value" has the same meaning as in section 3268

5705.01 of the Revised Code. 3269

Sec. 3318.06. (A) After receipt of the conditional 3270
approval of the Ohio facilities construction commission, the 3271
school district board by a majority of all of its members shall, 3272
if it desires to proceed with the project, declare all of the 3273
following by resolution: 3274

(1) That by issuing bonds in an amount equal to the school 3275
district's portion of the basic project cost the district is 3276
unable to provide adequate classroom facilities without 3277
assistance from the state; 3278

(2) Unless the school district board has resolved to 3279
transfer money in accordance with section 3318.051 of the 3280
Revised Code or to apply the proceeds of a property tax or the 3281
proceeds of an income tax, or a combination of proceeds from 3282
such taxes, as authorized under section 3318.052 of the Revised 3283
Code, that to qualify for such state assistance it is necessary 3284
to do either of the following: 3285

(a) Levy a tax outside the ten-mill limitation the 3286
proceeds of which shall be used to pay the cost of maintaining 3287
the classroom facilities included in the project; 3288

(b) Earmark for maintenance of classroom facilities from 3289
the proceeds of an existing permanent improvement tax levied 3290
under section 5705.21 of the Revised Code, if such tax can be 3291
used for maintenance, an amount equivalent to the amount of the 3292
additional tax otherwise required under this section and 3293
sections 3318.05 and 3318.08 of the Revised Code. 3294

(3) That the question of any tax levy specified in a 3295
resolution described in division (A) (2) (a) of this section, if 3296
required, shall be submitted to the electors of the school 3297

district at the next general or primary election, if there be a 3298
general or primary election not less than ninety and not more 3299
than one hundred ten days after the day of the adoption of such 3300
resolution or, if not, at a special election to be held at a 3301
time specified in the resolution which shall be not less than 3302
ninety days after the day of the adoption of the resolution and 3303
which shall be in accordance with the requirements of section 3304
3501.01 of the Revised Code. 3305

Such resolution shall also state that the question of 3306
issuing bonds of the board shall be combined in a single 3307
proposal with the question of such tax levy. More than one 3308
election under this section may be held in any one calendar 3309
year. Such resolution shall specify both of the following: 3310

(a) That the rate which it is necessary to levy shall be 3311
at the rate of not less than one-half mill for each one dollar 3312
of ~~valuation~~taxable value, and that such tax shall be levied for 3313
a period of twenty-three years; 3314

(b) That the proceeds of the tax shall be used to pay the 3315
cost of maintaining the classroom facilities included in the 3316
project. 3317

(B) A copy of a resolution adopted under division (A) of 3318
this section shall after its passage and not less than ninety 3319
days prior to the date set therein for the election be certified 3320
to the county board of elections. 3321

The resolution of the school district board, in addition 3322
to meeting other applicable requirements of section 133.18 of 3323
the Revised Code, shall state that the amount of bonds to be 3324
issued will be an amount equal to the school district's portion 3325
of the basic project cost, and state the maximum maturity of the 3326

bonds which may be any number of years not exceeding the term 3327
calculated under section 133.20 of the Revised Code as 3328
determined by the board. In estimating the amount of bonds to be 3329
issued, the board shall take into consideration the amount of 3330
moneys then in the bond retirement fund and the amount of moneys 3331
to be collected for and disbursed from the bond retirement fund 3332
during the remainder of the year in which the resolution of 3333
necessity is adopted. 3334

If the bonds are to be issued in more than one series, the 3335
resolution may state, in addition to the information required to 3336
be stated under division (B) (3) of section 133.18 of the Revised 3337
Code, the number of series, which shall not exceed five, the 3338
principal amount of each series, and the approximate date each 3339
series will be issued, and may provide that no series, or any 3340
portion thereof, may be issued before such date. Upon such a 3341
resolution being certified to the county auditor as required by 3342
division (C) of section 133.18 of the Revised Code, the county 3343
auditor, in calculating, advising, and confirming the estimated 3344
average annual property tax levy under that division, shall also 3345
calculate, advise, and confirm by certification the estimated 3346
average property tax levy for each series of bonds to be issued. 3347

Notice of the election shall include the fact that the tax 3348
levy shall be at the rate of not less than one-half mill for 3349
each one dollar of ~~valuation~~ taxable value for a period of 3350
twenty-three years, and that the proceeds of the tax shall be 3351
used to pay the cost of maintaining the classroom facilities 3352
included in the project. The notice shall also express the rate 3353
in dollars for each one hundred thousand dollars of fair market 3354
value. 3355

If the bonds are to be issued in more than one series, the 3356

board of education, when filing copies of the resolution with 3357
the board of elections as required by division (D) of section 3358
133.18 of the Revised Code, may direct the board of elections to 3359
include in the notice of election the principal amount and 3360
approximate date of each series, the maximum number of years 3361
over which the principal of each series may be paid, the 3362
estimated additional average property tax levy for each series, 3363
and the first calendar year in which the tax is expected to be 3364
due for each series, in addition to the information required to 3365
be stated in the notice under divisions (E) (3) (a) to (e) of 3366
section 133.18 of the Revised Code. 3367

(C) (1) Except as otherwise provided in division (C) (2) of 3368
this section, the form of the ballot to be used at such election 3369
shall be: 3370

"A majority affirmative vote is necessary for passage. 3371

Shall bonds be issued by the (here insert 3372
name of school district) school district to pay the local share 3373
of school construction under the State of Ohio Classroom 3374
Facilities Assistance Program in the principal amount of 3375
\$...... (here insert principal amount of the bond issue), 3376
to be repaid annually over a maximum period of 3377
(here insert the maximum number of years over which the 3378
principal of the bonds may be paid) years, and an annual levy of 3379
property taxes be made outside the ten-mill limitation, 3380
estimated by the county auditor to average over the repayment 3381
period of the bond issue ~~(here insert the number of~~ 3382
~~mills estimated)~~ mills for each ~~one dollar~~ \$1 of tax 3383
~~valuation~~ taxable value, which amounts to \$...... ~~(rate~~ 3384
~~expressed in cents or dollars and cents, such as "thirty six~~ 3385
~~cents" or "\$0.36")~~ for each ~~one hundred dollars~~ \$100,000 of tax 3386

~~valuation fair market value~~ to pay the annual debt charges on 3387
the bonds and to pay debt charges on any notes issued in 3388
anticipation of the bonds?" 3389

and, unless the additional levy 3390

of taxes is not required pursuant 3391

to division (C) of section 3392

3318.05 of the Revised Code, 3393

"Shall an additional levy of taxes be made for a period of 3394
twenty-three years to benefit the (here insert name 3395
of school district) school district, the proceeds of which shall 3396
be used to pay the cost of maintaining the classroom facilities 3397
included in the project at the rate of (here insert 3398
the number of mills, which shall not be less than one-half mill) 3399
mills for each ~~one dollar~~ \$1 of valuation taxable value, which 3400
amounts to \$..... for each \$100,000 of fair market value? 3401

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

" 3405

(2) If authority is sought to issue bonds in more than one 3406
series and the board of education so elects, the form of the 3407
ballot shall be as prescribed in section 3318.062 of the Revised 3408
Code. If the board of education elects the form of the ballot 3409
prescribed in that section, it shall so state in the resolution 3410
adopted under this section. 3411

(D) If it is necessary for the school district to acquire 3412
a site for the classroom facilities to be acquired pursuant to 3413
sections 3318.01 to 3318.20 of the Revised Code, the district 3414

board may propose either to issue bonds of the board or to levy 3415
a tax to pay for the acquisition of such site, and may combine 3416
the question of doing so with the questions specified in 3417
division (B) of this section. Bonds issued under this division 3418
for the purpose of acquiring a site are a general obligation of 3419
the school district and are Chapter 133. securities. 3420

The form of that portion of the ballot to include the 3421
question of either issuing bonds or levying a tax for site 3422
acquisition purposes shall be one of the following: 3423

(1) "Shall bonds be issued by the (here 3424
insert name of the school district) school district to pay costs 3425
of acquiring a site for classroom facilities under the State of 3426
Ohio Classroom Facilities Assistance Program in the principal 3427
amount of \$..... (here insert principal amount of the bond 3428
issue), to be repaid annually over a maximum period 3429
of (here insert maximum number of years over which 3430
the principal of the bonds may be paid) years, and an annual 3431
levy of property taxes be made outside the ten-mill limitation, 3432
estimated by the county auditor to average over the repayment 3433
period of the bond issue ~~(here insert number of~~ 3434
~~mills)~~ mills for each ~~one dollar~~ \$1 of tax valuation taxable 3435
value, which ~~amount amounts~~ to \$..... ~~(here insert rate~~ 3436
~~expressed in cents or dollars and cents, such as "thirty six~~ 3437
~~cents" or "\$0.36")~~ for each ~~one hundred dollars~~ \$100,000 of 3438
~~valuation~~ fair market value to pay the annual debt charges on 3439
the bonds and to pay debt charges on any notes issued in 3440
anticipation of the bonds?" 3441

(2) "Shall an additional levy of taxes outside the ten- 3442
mill limitation be made for the benefit of the (here 3443
insert name of the school district) school district for the 3444

purpose of acquiring a site for classroom facilities in the sum 3445
of \$..... (here insert annual amount the levy is to produce) 3446
estimated by the county auditor to average ~~(here insert~~ 3447
~~number of mills)~~ mills for each ~~one hundred dollars~~ \$1 of 3448
valuation taxable value, which amounts to \$..... for each 3449
\$100,000 of fair market value, for a period of (here 3450
insert number of years the millage is to be imposed) years?" 3451

Where it is necessary to combine the question of issuing 3452
bonds of the school district and levying a tax as described in 3453
division (B) of this section with the question of issuing bonds 3454
of the school district for acquisition of a site, the question 3455
specified in that division to be voted on shall be "For the Bond 3456
Issues and the Tax Levy" and "Against the Bond Issues and the 3457
Tax Levy." 3458

Where it is necessary to combine the question of issuing 3459
bonds of the school district and levying a tax as described in 3460
division (B) of this section with the question of levying a tax 3461
for the acquisition of a site, the question specified in that 3462
division to be voted on shall be "For the Bond Issue and the Tax 3463
Levies" and "Against the Bond Issue and the Tax Levies." 3464

Where the school district board chooses to combine the 3465
question in division (B) of this section with any of the 3466
additional questions described in divisions (A) to (D) of 3467
section 3318.056 of the Revised Code, the question specified in 3468
division (B) of this section to be voted on shall be "For the 3469
Bond Issues and the Tax Levies" and "Against the Bond Issues and 3470
the Tax Levies." 3471

If a majority of those voting upon a proposition hereunder 3472
which includes the question of issuing bonds vote in favor 3473
thereof, and if the agreement provided for by section 3318.08 of 3474

the Revised Code has been entered into, the school district 3475
board may proceed under Chapter 133. of the Revised Code, with 3476
the issuance of bonds or bond anticipation notes in accordance 3477
with the terms of the agreement. 3478

Sec. 3318.061. This section applies only to school 3479
districts eligible to receive additional assistance under 3480
division (B) (2) of section 3318.04 of the Revised Code. 3481

The board of education of a school district in which a tax 3482
described by division (B) of section 3318.05 and levied under 3483
section 3318.06 of the Revised Code is in effect, may adopt a 3484
resolution by vote of a majority of its members to extend the 3485
term of that tax beyond the expiration of that tax as originally 3486
approved under that section. The school district board may 3487
include in the resolution a proposal to extend the term of that 3488
tax at the rate of not less than one-half mill for each dollar 3489
of ~~valuation~~ taxable value for a period of twenty-three years 3490
from the year in which the school district board and the Ohio 3491
facilities construction commission enter into an agreement under 3492
division (B) (2) of section 3318.04 of the Revised Code or in the 3493
following year, as specified in the resolution. Such a 3494
resolution may be adopted at any time before such an agreement 3495
is entered into and before the tax levied pursuant to section 3496
3318.06 of the Revised Code expires. If the resolution is 3497
combined with a resolution to issue bonds to pay the school 3498
district's portion of the basic project cost, it shall conform 3499
with the requirements of divisions (A) (1), (2), and (3) of 3500
section 3318.06 of the Revised Code, except that the resolution 3501
also shall state that the tax levy proposed in the resolution is 3502
an extension of an existing tax levied under that section. A 3503
resolution proposing an extension adopted under this section 3504
does not take effect until it is approved by a majority of 3505

electors voting in favor of the resolution at a general, 3506
primary, or special election as provided in this section. 3507

A tax levy extended under this section is subject to the 3508
same terms and limitations to which the original tax levied 3509
under section 3318.06 of the Revised Code is subject under that 3510
section, except the term of the extension shall be as specified 3511
in this section. 3512

The school district board shall certify a copy of the 3513
resolution adopted under this section to the proper county board 3514
of elections not later than ninety days before the date set in 3515
the resolution as the date of the election at which the question 3516
will be submitted to electors. The notice of the election shall 3517
conform with the requirements of division (A) (3) of section 3518
3318.06 of the Revised Code, except that the notice also shall 3519
state that the maintenance tax levy is an extension of an 3520
existing tax levy. 3521

The form of the ballot shall be as follows: 3522

"Shall the existing tax levied to pay the cost of 3523
maintaining classroom facilities constructed with the proceeds 3524
of the previously issued bonds at the rate of (here 3525
insert the number of mills, which shall not be less than one- 3526
half mill) mills ~~per dollar for each \$1 of tax valuation taxable~~ 3527
value, which amounts to \$..... for each \$100,000 of fair 3528
market value, be extended until (here insert the year 3529
that is twenty-three years after the year in which the district 3530
and commission will enter into an agreement under division (B) 3531
(2) of section 3318.04 of the Revised Code or the following 3532
year)? 3533

3534

| | |
|-----------------------------------------|------|
| FOR EXTENDING THE EXISTING TAX LEVY | 3535 |
| AGAINST EXTENDING THE EXISTING TAX LEVY | 3536 |

" 3537

Section 3318.07 of the Revised Code applies to ballot 3538
questions under this section. 3539

Sec. 3318.062. (A) If authority is sought to issue bonds 3540
in more than one series to pay the school district's portion of 3541
the basic project cost under sections 3318.01 to 3318.20 of the 3542
Revised Code, the form of the ballot shall be: 3543

"Shall bonds be issued by the (here insert name 3544
of school district) school district to pay the local share of 3545
school construction under the State of Ohio Classroom Facilities 3546
Assistance Program in the total principal amount of \$..... 3547
(total principal amount of the bond issue), to be issued 3548
in (number of series) series, each series to be repaid 3549
annually over not more than (maximum number of years over 3550
which the principal of each series may be paid) years, and an 3551
annual levy of property taxes be made outside the ten-mill 3552
limitation to pay the annual debt charges on the bonds and on 3553
any notes issued in anticipation of the bonds, at a rate 3554
estimated by the county auditor to average over the repayment 3555
period of each series as follows: (insert the 3556
following for each series: "the series, in a 3557
principal amount of \$.....~~dollars~~, requiring mills 3558
~~per dollar for each \$1 of tax valuation taxable value~~, which 3559
amounts to \$..... ~~(rate expressed in cents or dollars and~~ 3560
~~cents, such as "36 cents" or "\$1.41")~~ for each ~~one hundred~~ 3561
~~dollars in tax valuation~~\$100,000 of fair market value, 3562
commencing in and first payable in)" 3563

and, unless the additional levy 3564
of taxes is not required pursuant 3565
to division (C) of section 3566
3318.05 of the Revised Code, 3567

"Shall an additional levy of taxes be made for a period of 3568
twenty-three years to benefit the (here insert name 3569
of school district) school district, the proceeds of which shall 3570
be used to pay the cost of maintaining the classroom facilities 3571
included in the project at the rate of (here insert 3572
the number of mills, which shall not be less than one-half mill) 3573
mills for each ~~one dollar \$1 of valuation~~ taxable value, which 3574
amounts to \$..... for each \$100,000 of fair market value? 3575

| |
|------------------------|
| For the bond issue |
| Against the bond issue |

" 3579

(B) If it is necessary for the school district to acquire 3580
a site for the classroom facilities to be acquired pursuant to 3581
sections 3318.01 to 3318.20 of the Revised Code, the district 3582
board may propose either to issue bonds of the board or to levy 3583
a tax to pay for the acquisition of such site, and may combine 3584
the question of doing so with the questions specified in 3585
division (A) of this section. Bonds issued under this division 3586
for the purpose of acquiring a site are a general obligation of 3587
the school district and are Chapter 133. securities. 3588

The form of that portion of the ballot to include the 3589
question of either issuing bonds or levying a tax for site 3590
acquisition purposes shall be one of the forms prescribed in 3591

division (D) of section 3318.06 of the Revised Code. 3592

(C) Where the school district board chooses to combine the 3593
question in division (A) of this section with any of the 3594
additional questions described in divisions (A) to (D) of 3595
section 3318.056 of the Revised Code, the question specified in 3596
division (A) of this section to be voted on shall be "For the 3597
Bond Issues and the Tax Levies" and "Against the Bond Issues and 3598
the Tax Levies." 3599

(D) If a majority of those voting upon a proposition 3600
prescribed in this section which includes the question of 3601
issuing bonds vote in favor of that issuance, and if the 3602
agreement prescribed in section 3318.08 of the Revised Code has 3603
been entered into, the school district board may proceed under 3604
Chapter 133. of the Revised Code with the issuance of bonds or 3605
bond anticipation notes in accordance with the terms of the 3606
agreement. 3607

Sec. 3318.063. If the board of education of a city, 3608
exempted village, or local school district that has entered into 3609
an agreement under section 3318.051 of the Revised Code to make 3610
transfers of money in lieu of levying the tax for maintenance of 3611
the classroom facilities included in the district's project 3612
determines that it no longer can continue making the transfers 3613
so agreed to and desires to rescind that agreement, the board 3614
shall adopt the resolution to submit the question of the tax 3615
levy prescribed in this section. 3616

The resolution shall declare that the question of a tax 3617
levy specified in division (F) of section 3318.051 of the 3618
Revised Code shall be submitted to the electors of the school 3619
district at the next general or primary election, if there be a 3620
general or primary election not less than seventy-five and not 3621

more than ninety-five days after the day of the adoption of such 3622
resolution or, if not, at a special election to be held at a 3623
time specified in the resolution which shall be not less than 3624
seventy-five days after the day of the adoption of the 3625
resolution and which shall be in accordance with the 3626
requirements of section 3501.01 of the Revised Code. Such 3627
resolution shall specify both of the following: 3628

(A) That the rate which it is necessary to levy shall be 3629
at the rate of not less than one-half mill for each one dollar 3630
of ~~valuation~~ taxable value, and that such tax shall be levied 3631
for the number of years required by division (F) of section 3632
3318.051 of the Revised Code; 3633

(B) That the proceeds of the tax shall be used to pay the 3634
cost of maintaining the classroom facilities included in the 3635
project. 3636

A copy of such resolution shall after its passage and not 3637
less than seventy-five days prior to the date set therein for 3638
the election be certified to the county board of elections. 3639

Notice of the election shall include the fact that the tax 3640
levy shall be at the rate of not less than one-half mill for 3641
each one dollar of ~~valuation~~ taxable value for the number of 3642
years required by division (F) of section 3318.051 of the 3643
Revised Code, and that the proceeds of the tax shall be used to 3644
pay the cost of maintaining the classroom facilities included in 3645
the project. The notice shall also express the rate in dollars 3646
for each one hundred thousand dollars of fair market value. 3647

The form of the ballot to be used at such election shall 3648
be: 3649

"Shall a levy of taxes be made for a period 3650

of (here insert the number of years, which shall 3651
not be less than the number required by division (F) of section 3652
3318.051 of the Revised Code) years to benefit the 3653
(here insert name of school district) school district, the 3654
proceeds of which shall be used to pay the cost of maintaining 3655
the classroom facilities included in the project at the rate 3656
of (here insert the number of mills, which shall not 3657
be less than one-half mill) mills for each ~~one dollar~~ \$1 of 3658
~~valuation~~ taxable value, which amounts to \$..... for each 3659
\$100,000 of fair market value? 3660

| |
|----------------------|
| FOR THE TAX LEVY |
| AGAINST THE TAX LEVY |

"

Sec. 3318.361. A school district board opting to qualify 3665
for state assistance pursuant to section 3318.36 of the Revised 3666
Code through levying the tax specified in division (D) (2) (a) or 3667
(D) (4) of that section shall declare by resolution that the 3668
question of a tax levy specified in division (D) (2) (a) or (4), 3669
as applicable, of section 3318.36 of the Revised Code shall be 3670
submitted to the electors of the school district at the next 3671
general or primary election, if there be a general or primary 3672
election not less than ninety and not more than one hundred ten 3673
days after the day of the adoption of such resolution or, if 3674
not, at a special election to be held at a time specified in the 3675
resolution which shall be not less than ninety days after the 3676
day of the adoption of the resolution and which shall be in 3677
accordance with the requirements of section 3501.01 of the 3678
Revised Code. Such resolution shall specify both of the 3679
following: 3680

(A) That the rate which it is necessary to levy shall be 3681
at the rate of not less than one-half mill for each one dollar 3682
of ~~valuation~~ taxable value, and that such tax shall be levied 3683
for a period of twenty-three years; 3684

(B) That the proceeds of the tax shall be used to pay the 3685
cost of maintaining the classroom facilities included in the 3686
project. 3687

A copy of such resolution shall after its passage and not 3688
less than ninety days prior to the date set therein for the 3689
election be certified to the county board of elections. 3690

Notice of the election shall include the fact that the tax 3691
levy shall be at the rate of not less than one-half mill for 3692
each one dollar of ~~valuation~~ taxable value for a period of 3693
twenty-three years, and that the proceeds of the tax shall be 3694
used to pay the cost of maintaining the classroom facilities 3695
included in the project. The notice shall also express the rate 3696
in dollars for each one hundred thousand dollars of fair market 3697
value. 3698

The form of the ballot to be used at such election shall 3699
be: 3700

"Shall a levy of taxes be made for a period of twenty- 3701
three years to benefit the (here insert name of 3702
school district) school district, the proceeds of which shall be 3703
used to pay the cost of maintaining the classroom facilities 3704
included in the project at the rate of (here insert 3705
the number of mills, which shall not be less than one-half mill) 3706
mills for each ~~one dollar~~ \$1 of valuation taxable value, which 3707
amounts to \$..... for each \$100,000 of fair market value? 3708

3709

| | |
|----------------------|------|
| FOR THE TAX LEVY | 3710 |
| AGAINST THE TAX LEVY | 3711 |

" 3712

Sec. 3318.45. (A) Unless division (B) of section 3318.44 3713
of the Revised Code applies, if a joint vocational school 3714
district board of education proposes to issue securities to 3715
generate all or part of the school district's portion of the 3716
basic project cost of the school district's project under 3717
sections 3318.40 to 3318.45 of the Revised Code, the school 3718
district board shall adopt a resolution in accordance with 3719
Chapter 133. and section 3311.20 of the Revised Code. Unless the 3720
school district board seeks authority to issue securities in 3721
more than one series, the school district board shall adopt the 3722
form of the ballot prescribed in section 133.18 of the Revised 3723
Code. 3724

(B) If authority is sought to issue bonds in more than one 3725
series, the form of the ballot shall be: 3726

"Shall bonds be issued by the (here insert name 3727
of joint vocational school district) joint vocational school 3728
district to pay the local share of school construction under the 3729
State of Ohio Joint Vocational School Facilities Assistance 3730
Program in the total principal amount of \$..... (total 3731
principal amount of the bond issue), to be issued in 3732
(number of series) series, each series to be repaid annually 3733
over not more than (maximum number of years over which 3734
the principal of each series may be paid) years, and an annual 3735
levy of property taxes be made outside the ten-mill limitation 3736
to pay the annual debt charges on the bonds and on any notes 3737
issued in anticipation of the bonds, at a rate estimated by the 3738
county auditor to average over the repayment period of each 3739

series as follows: [insert the following for each 3740
series: "the series, in a principal amount of 3741
\$..... dollars, requiring mills ~~per dollar for each~~ 3742
\$1 of tax valuation taxable value, which ~~amount~~ amounts to 3743
\$..... (rate ~~expressed in cents or dollars and cents, such as~~ 3744
~~"36 cents" or "\$1.41"~~) for each ~~one hundred dollars in tax~~ 3745
~~valuation~~\$100,000 of fair market value, commencing in 3746
and first payable in"]? 3747

| | |
|------------------------|------|
| For the bond issue | 3748 |
| Against the bond issue | 3749 |

" 3751

(C) If it is necessary for the school district to acquire 3752
a site for the classroom facilities to be acquired pursuant to 3753
sections 3318.40 to 3318.45 of the Revised Code, the district 3754
board may propose either to issue bonds of the board or to levy 3755
a tax to pay for the acquisition of such site and may combine 3756
the question of doing so with the question specified by 3757
reference in division (A) of this section or the question 3758
specified in division (B) of this section. Bonds issued under 3759
this division for the purpose of acquiring a site are a general 3760
obligation of the school district and are Chapter 133. 3761
securities. 3762

The form of that portion of the ballot to include the 3763
question of either issuing bonds or levying a tax for site 3764
acquisition purposes shall be one of the following: 3765

(1) "Shall bonds be issued by the (here 3766
insert name of the joint vocational school district) joint 3767
vocational school district to pay costs of acquiring a site for 3768

classroom facilities under the State of Ohio Joint Vocational 3769
School Facilities Assistance Program in the principal amount of 3770
\$. (here insert principal amount of the bond issue), to 3771
be repaid annually over a maximum period of (here 3772
insert maximum number of years over which the principal of the 3773
bonds may be paid) years, and an annual levy of property taxes 3774
be made outside the ten-mill limitation, estimated by the county 3775
auditor to average over the repayment period of the bond 3776
issue ~~(here insert number of mills)~~ mills for each 3777
~~one dollar~~ \$1 of tax valuation taxable value, which ~~amount~~ 3778
~~amounts to~~ \$. ~~(here insert rate expressed in cents or~~ 3779
~~dollars and cents, such as "thirty six cents" or "\$0.36")~~ for 3780
each ~~one hundred dollars~~ \$100,000 of valuation fair market 3781
value, to pay the annual debt charges on the bonds and to pay 3782
debt charges on any notes issued in anticipation of the bonds?" 3783

(2) "Shall an additional levy of taxes outside the ten- 3784
mill limitation be made for the benefit of the (here 3785
insert name of the joint vocational school district) joint 3786
vocational school district for the purpose of acquiring a site 3787
for classroom facilities in the sum of \$. (here insert 3788
annual amount the levy is to produce) estimated by the county 3789
auditor to average ~~(here insert number of mills)~~ mills 3790
for each ~~one hundred dollars~~ \$1 of valuation taxable value, 3791
which ~~amount~~ amounts to \$. ~~(here insert rate expressed~~ 3792
~~in cents or dollars and cents, such as "thirty six cents" or~~ 3793
~~"\$0.36")~~ for each ~~one hundred dollars~~ \$100,000 of valuation fair 3794
market value, for a period of (here insert number of 3795
years the millage is to be imposed) years?" 3796

Where it is necessary to combine the question of issuing 3797
bonds of the joint vocational school district as described in 3798
division (A) of this section with the question of issuing bonds 3799

of the school district for acquisition of a site, the question 3800
specified in that division to be voted on shall be "For the bond 3801
issues" and "Against the bond issues." 3802

Where it is necessary to combine the question of issuing 3803
bonds of the joint vocational school district as described in 3804
division (A) of this section with the question of levying a tax 3805
for the acquisition of a site, the question specified in that 3806
division to be voted on shall be "For the bond issue and the tax 3807
levy" and "Against the bond issue and the tax levy." 3808

(D) Where the school district board chooses to combine a 3809
question specified in this section with any of the additional 3810
questions described in division (C) of section 3318.44 of the 3811
Revised Code, the question to be voted on shall be "For the bond 3812
issues and the tax levies" and "Against the bond issues and the 3813
tax levies." 3814

(E) If a majority of those voting upon a proposition 3815
prescribed in this section which includes the question of 3816
issuing bonds vote in favor of that issuance and if the 3817
agreement prescribed in section 3318.08 of the Revised Code has 3818
been entered into, the school district board may proceed under 3819
Chapter 133. of the Revised Code with the issuance of bonds or 3820
bond anticipation notes in accordance with the terms of the 3821
agreement. 3822

Sec. 3381.03. Any county, or any two or more counties, 3823
municipal corporations, or townships, or any combination of 3824
these may create a regional arts and cultural district by the 3825
adoption of a resolution or ordinance by the board of county 3826
commissioners of each county, the legislative authority of each 3827
municipal corporation, and the board of township trustees of 3828
each township that desires to create or to join in the creation 3829

of the district. The resolution or ordinance shall state all of 3830
the following: 3831

(A) The purposes for the creation of the district; 3832

(B) The counties, municipal corporations, or townships 3833
that are to be included in the district; 3834

(C) The official name by which the district shall be 3835
known; 3836

(D) The location of the principal office of the district 3837
or the manner in which the location shall be selected; 3838

(E) Subject to section 3381.05 of the Revised Code, the 3839
number, term, and compensation, which shall not exceed the sum 3840
of fifty dollars for each board and committee meeting attended 3841
by a member, of the members of the board of trustees of the 3842
district; 3843

(F) Subject to section 3381.05 of the Revised Code, the 3844
manner in which members of the board of trustees of the district 3845
shall be appointed; the method of filling vacancies; and the 3846
period, if any, for which a trustee continues in office after 3847
expiration of the trustee's term pending the appointment of the 3848
trustee's successor; 3849

(G) The manner of apportioning expenses of the district 3850
among the participating counties, municipal corporations, and 3851
townships. 3852

The resolution or ordinance may also provide that the 3853
authority of the districts to make grants under section 3381.20 3854
of the Revised Code may be totally or partially delegated to one 3855
or more area arts councils, as defined in section 757.03 of the 3856
Revised Code, located within the district. 3857

The district provided for in the resolution or ordinance 3858
shall be created upon the adoption of the resolution or 3859
ordinance by the board of county commissioners of each county, 3860
the legislative authority of each municipal corporation, and the 3861
board of township trustees of each township enumerated in the 3862
resolution or ordinance. The resolution or ordinance may be 3863
amended to include additional counties, municipal corporations, 3864
or townships or for any other purpose by the adoption of an 3865
amendment by the board of county commissioners of each county, 3866
the legislative authority of each municipal corporation, and the 3867
board of township trustees of each township that has created or 3868
joined or proposes to join the district. 3869

After each county, municipal corporation, and township has 3870
adopted a resolution or ordinance approving inclusion of 3871
additional counties, municipal corporations, or townships in the 3872
district, a copy of the resolution or ordinance shall be filed 3873
with the clerk of the board of the county commissioners of each 3874
county, the clerk of the legislative authority of each municipal 3875
corporation, and the fiscal officer of the board of trustees of 3876
each township proposed to be included in the district. The 3877
inclusion is effective when all such filing is completed unless 3878
the district to which territory is to be added has authority to 3879
levy an ad valorem tax on property within its territory, in 3880
which event the inclusion shall become effective upon voter 3881
approval of the joinder and the tax. The board of trustees shall 3882
promptly certify the proposal to the board or boards of 3883
elections for the purpose of having the proposal placed on the 3884
ballot at the next general or primary election that occurs not 3885
less than sixty days after the date of the meeting of the board 3886
of trustees, or at a special election held on a date specified 3887
in the certification that is not less than sixty days after the 3888

date of the meeting of the board. If territory of more than one 3889
county, municipal corporation, or township is to be added to the 3890
regional arts and cultural district, the electors of the 3891
territories of the counties, municipal corporations, or 3892
townships which are to be added shall vote as a district, and 3893
the outcome of the election shall be determined by the vote cast 3894
in the entire district. Upon certification of a proposal to the 3895
board or boards of elections pursuant to this section, the board 3896
or boards of elections shall make the necessary arrangements for 3897
the submission of the questions to the electors of the territory 3898
to be added to the district, and the election shall be held, 3899
canvassed, and certified in the manner provided for the 3900
submission of tax levies under section 5705.19 of the Revised 3901
Code, except that the question appearing on the ballot shall 3902
read: 3903

"Shall the territory within the (name 3904
or names of political subdivisions to be joined) be added 3905
to (name) regional arts and 3906
cultural district? And shall a(n) (here 3907
insert type of tax or taxes) at a rate of taxation not to exceed 3908
..... (here insert maximum tax rate or rates) be levied for 3909
purposes of such district?" 3910

If the tax is a tax on property, the rate shall be 3911
expressed numerically in mills for each one dollar of taxable 3912
value and numerically in dollars for each one hundred thousand 3913
dollars of fair market value, as that term is defined in section 3914
5705.01 of the Revised Code. 3915

If the question is approved by a majority of the electors 3916
voting on the question, the joinder is effective immediately, 3917
and the district may extend the levy of the tax against all the 3918

taxable property within the territory that has been added. If 3919
the question is approved at a general election or at a special 3920
election occurring prior to a general election but after the 3921
fifteenth day of July in any calendar year, the district may 3922
amend its budget and resolution adopted pursuant to section 3923
5705.34 of the Revised Code, and the levy shall be placed on the 3924
current tax list and duplicate and collected as other taxes are 3925
collected from all taxable property within the territory of the 3926
district, including the territory added as a result of the 3927
election. 3928

The territory of a district shall be coextensive with the 3929
territory of the counties, municipal corporations, and townships 3930
included within the district, provided that the same territory 3931
may not be included in more than one regional arts and cultural 3932
district, and provided, that if a district includes only a 3933
portion of an entire county, a district may be created in the 3934
remaining portion of the same county by resolution of the board 3935
of county commissioners acting alone or in conjunction with 3936
municipal corporations and townships as provided in this 3937
section. 3938

Sec. 4582.024. After a port authority has been created, 3939
any municipal corporation, township, or county, acting by 3940
ordinance, resolution of the township trustees, or resolution of 3941
the county commissioners, respectively, which is contiguous to 3942
such port authority, or to any municipal corporation, township, 3943
or county which proposes to join such port authority at the same 3944
time and is contiguous to such port authority, or any county 3945
within which such port authority is situated, may join such port 3946
authority and thereupon the jurisdiction and territory of such 3947
port authority shall include such municipal corporation, county, 3948
or township. If more than one such political subdivision is to 3949

be joined to the port authority at the same time, then each such 3950
ordinance or resolution shall designate the political 3951
subdivisions which are to be so joined. Any territory or 3952
municipal corporation not included in a port authority and which 3953
is annexed to a municipal corporation included within the 3954
jurisdiction and territory of a port authority shall, on such 3955
annexation and without further proceedings, be annexed to and be 3956
included in the jurisdiction and territory of such port 3957
authority. Before such political subdivision or subdivisions are 3958
joined to a port authority, other than by annexation to a 3959
municipality, the political subdivision or subdivisions 3960
theretofore comprising such port authority shall agree upon the 3961
terms and conditions pursuant to which such political 3962
subdivision or subdivisions are to be joined. For all purposes 3963
of sections 4582.01 to 4582.20, inclusive, of the Revised Code, 3964
such political subdivision or subdivisions shall be considered 3965
to have participated in the creation of such port authority, 3966
except that the initial term of any director of the port 3967
authority appointed by such a political subdivision shall be 3968
four years. After each ordinance or resolution proposing joinder 3969
to the port authority has become effective and the terms and 3970
conditions of joinder have been agreed to, the board of 3971
directors of the port authority shall by resolution either 3972
accept or reject such joinder. Such joinder shall be effective 3973
on adoption of the resolution accepting such joinder, unless the 3974
port authority to which a political subdivision or subdivisions 3975
including a county within which such port authority is located, 3976
are to be joined has authority under section 4582.14 of the 3977
Revised Code to levy a tax on property within its jurisdiction, 3978
then such joinder shall not be effective until approved by the 3979
affirmative vote of a majority of the electors voting on the 3980
question of such joinder. If more than one political subdivision 3981

is to be joined to the port authority, then the electors of such 3982
subdivision shall vote as a district and the majority 3983
affirmative vote shall be determined by the vote cast in such 3984
district as a whole. Such election shall be called by the board 3985
of directors of the port authority and shall be held, canvassed, 3986
and certified in the manner provided for the submission of tax 3987
levies under section 5705.191 of the Revised Code except that 3988
the question appearing on the ballot shall read: 3989

"Shall 3990
(name or names of political subdivisions to be joined) 3991
be joined to (name) port authority and the 3992
~~(name)~~ 3993
existing tax levy (levies) of such port authority (aggregating) 3994
..... ~~mill per dollar mill(s) for each \$1 of valuation~~ 3995
taxable value, which amounts to \$..... for each \$100,000 of 3996
fair market value, be authorized to be 3997
levied against properties within 3998
....." 3999
(name or names of political subdivisions to be joined) 4000

If the question is approved such joinder shall be immediately 4001
effective and the port authority shall be authorized to extend 4002
the levy of such tax against all the taxable property within the 4003
political subdivision or political subdivisions which have been 4004
joined. If such question is approved at a general election then 4005
the port authority may amend its budget and resolution adopted 4006
pursuant to section 5705.34 of the Revised Code and such levy 4007
shall be placed on the current tax list and duplicate and 4008

collected as other taxes are collected from all taxable property 4009
within the port authority including the political subdivision or 4010
political subdivisions joined as a result of such election. 4011

As used in this section, "fair market value" has the same 4012
meaning as in section 5705.01 of the Revised Code. 4013

Sec. 4582.26. After a port authority has been created, any 4014
municipal corporation, township, county, or other political 4015
subdivision, acting by ordinance or resolution, which is 4016
contiguous to any municipal corporation, township, county, or 4017
other political subdivision which participated in the creation 4018
of such port authority or to any municipal corporation, 4019
township, county, or other political subdivision which proposes 4020
to join the port authority at the same time and is contiguous to 4021
any municipal corporation, township, county, or other political 4022
subdivision which participated in the creation of such port 4023
authority, may join such port authority, and thereupon the 4024
jurisdiction and territory of the port authority includes the 4025
municipal corporation, county, township, or other political 4026
subdivision so joining. If more than one such political 4027
subdivision is to be joined to the port authority at the same 4028
time, then each such ordinance or resolution shall designate the 4029
political subdivisions which are to be so joined. Any territory 4030
or municipal corporation not included in a port authority and 4031
which is annexed to a municipal corporation included within the 4032
jurisdiction and territory of a port authority shall, on such 4033
annexation and without further proceedings, be annexed to and be 4034
included in the jurisdiction and territory of the port 4035
authority. Before such political subdivision or subdivisions are 4036
joined to a port authority, other than by annexation to a 4037
municipal corporation, the political subdivision or subdivisions 4038
thereof comprising such port authority shall agree upon the 4039

terms and conditions pursuant to which such political 4040
subdivision or subdivisions are to be joined. For all purposes 4041
of sections 4582.21 to 4582.59 of the Revised Code, such 4042
political subdivision or subdivisions shall be considered to 4043
have participated in the creation of such port authority, except 4044
that the initial term of any director of the port authority 4045
appointed by such a political subdivision shall be four years. 4046
After each ordinance or resolution proposing joinder to the port 4047
authority has become effective and the terms and conditions of 4048
joinder have been agreed to, the board of directors of the port 4049
authority shall by resolution either accept or reject such 4050
joinder. Such joinder shall be effective upon adoption of the 4051
resolution accepting such joinder, unless the port authority to 4052
which a political subdivision or subdivisions, including a 4053
county within which such port authority is located, are to be 4054
joined, has authority under section 4582.40 of the Revised Code 4055
to levy a tax on property within its jurisdiction, then such 4056
joinder shall not be effective until approved by the affirmative 4057
vote of a majority of the electors voting on the question of the 4058
joinder. If more than one political subdivision is to be joined 4059
to the port authority, then the electors of such subdivisions 4060
shall vote as a district and the majority affirmative vote shall 4061
be determined by the vote cast in such district as a whole. The 4062
election shall be called by the board of directors of the port 4063
authority and shall be held, canvassed, and certified in the 4064
manner provided for the submission of tax levies under section 4065
5705.191 of the Revised Code except that the question appearing 4066
on the ballot shall read: 4067

"Shall 4068

(Name or names of political subdivisions to be joined) 4069

..... 4070

~~be joined~~ 4071

be joined to (Name) port authority 4072

~~(Name)~~ 4073

and the existing tax levy (levies) of such port authority 4074

(aggregating) ~~mill per dollar~~ mill(s) for each 4075

\$1 of valuation taxable value, which amounts to \$..... for 4076

each \$100,000 of fair market value 4077

be authorized to be levied against properties within 4078

.....?" 4079

(Name or names of political subdivisions to be joined) 4080

If the question is approved the joinder becomes immediately 4081

effective and the port authority is authorized to extend the 4082

levy of such tax against all the taxable property within the 4083

political subdivision or political subdivisions which have been 4084

joined. If such question is approved at a general election, then 4085

the port authority may amend its budget and resolution adopted 4086

pursuant to section 5705.34 of the Revised Code and such levy 4087

shall be placed on the current tax list and duplicate and 4088

collected as other taxes are collected from all taxable property 4089

within the port authority including the political subdivision or 4090

political subdivisions joined as a result of the election. 4091

As used in this section, "fair market value" has the same 4092

meaning as in section 5705.01 of the Revised Code. 4093

Sec. 5705.01. As used in this chapter: 4094

(A) "Subdivision" means any county; municipal corporation; 4095

township; township police district; joint police district; 4096

township fire district; joint fire district; joint ambulance 4097
district; joint emergency medical services district; fire and 4098
ambulance district; joint recreation district; township waste 4099
disposal district; township road district; community college 4100
district; technical college district; detention facility 4101
district; a district organized under section 2151.65 of the 4102
Revised Code; a combined district organized under sections 4103
2152.41 and 2151.65 of the Revised Code; a joint-county alcohol, 4104
drug addiction, and mental health service district; a drainage 4105
improvement district created under section 6131.52 of the 4106
Revised Code; a lake facilities authority created under Chapter 4107
353. of the Revised Code; a union cemetery district; a county 4108
school financing district; a city, local, exempted village, 4109
cooperative education, or joint vocational school district; or a 4110
regional student education district created under section 4111
3313.83 of the Revised Code. 4112

(B) "Municipal corporation" means all municipal 4113
corporations, including those that have adopted a charter under 4114
Article XVIII, Ohio Constitution. 4115

(C) "Taxing authority" or "bond issuing authority" means, 4116
in the case of any county, the board of county commissioners; in 4117
the case of a municipal corporation, the council or other 4118
legislative authority of the municipal corporation; in the case 4119
of a city, local, exempted village, cooperative education, or 4120
joint vocational school district, the board of education; in the 4121
case of a community college district, the board of trustees of 4122
the district; in the case of a technical college district, the 4123
board of trustees of the district; in the case of a detention 4124
facility district, a district organized under section 2151.65 of 4125
the Revised Code, or a combined district organized under 4126
sections 2152.41 and 2151.65 of the Revised Code, the joint 4127

board of county commissioners of the district; in the case of a 4128
township, the board of township trustees; in the case of a joint 4129
police district, the joint police district board; in the case of 4130
a joint fire district, the board of fire district trustees; in 4131
the case of a joint recreation district, the joint recreation 4132
district board of trustees; in the case of a joint-county 4133
alcohol, drug addiction, and mental health service district, the 4134
district's board of alcohol, drug addiction, and mental health 4135
services; in the case of a joint ambulance district or a fire 4136
and ambulance district, the board of trustees of the district; 4137
in the case of a union cemetery district, the legislative 4138
authority of the municipal corporation and the board of township 4139
trustees, acting jointly as described in section 759.341 of the 4140
Revised Code; in the case of a drainage improvement district, 4141
the board of county commissioners of the county in which the 4142
drainage district is located; in the case of a lake facilities 4143
authority, the board of directors; in the case of a joint 4144
emergency medical services district, the joint board of county 4145
commissioners of all counties in which all or any part of the 4146
district lies; and in the case of a township police district, a 4147
township fire district, a township road district, or a township 4148
waste disposal district, the board of township trustees of the 4149
township in which the district is located. "Taxing authority" 4150
also means the educational service center governing board that 4151
serves as the taxing authority of a county school financing 4152
district as provided in section 3311.50 of the Revised Code, and 4153
the board of directors of a regional student education district 4154
created under section 3313.83 of the Revised Code. 4155

(D) "Fiscal officer" in the case of a county, means the 4156
county auditor; in the case of a municipal corporation, the city 4157
auditor or village clerk, or an officer who, by virtue of the 4158

charter, has the duties and functions of the city auditor or 4159
village clerk, except that in the case of a municipal university 4160
the board of directors of which have assumed, in the manner 4161
provided by law, the custody and control of the funds of the 4162
university, the chief accounting officer of the university shall 4163
perform, with respect to the funds, the duties vested in the 4164
fiscal officer of the subdivision by sections 5705.41 and 4165
5705.44 of the Revised Code; in the case of a school district, 4166
the treasurer of the board of education; in the case of a county 4167
school financing district, the treasurer of the educational 4168
service center governing board that serves as the taxing 4169
authority; in the case of a township, the township fiscal 4170
officer; in the case of a joint police district, the treasurer 4171
of the district; in the case of a joint fire district, the clerk 4172
of the board of fire district trustees; in the case of a joint 4173
ambulance district, the clerk of the board of trustees of the 4174
district; in the case of a joint emergency medical services 4175
district, the person appointed as fiscal officer pursuant to 4176
division (D) of section 307.053 of the Revised Code; in the case 4177
of a fire and ambulance district, the person appointed as fiscal 4178
officer pursuant to division (B) of section 505.375 of the 4179
Revised Code; in the case of a joint recreation district, the 4180
person designated pursuant to section 755.15 of the Revised 4181
Code; in the case of a union cemetery district, the clerk of the 4182
municipal corporation designated in section 759.34 of the 4183
Revised Code; in the case of a children's home district, 4184
educational service center, general health district, joint- 4185
county alcohol, drug addiction, and mental health service 4186
district, county library district, detention facility district, 4187
district organized under section 2151.65 of the Revised Code, a 4188
combined district organized under sections 2152.41 and 2151.65 4189
of the Revised Code, or a metropolitan park district for which 4190

no treasurer has been appointed pursuant to section 1545.07 of 4191
the Revised Code, the county auditor of the county designated by 4192
law to act as the auditor of the district; in the case of a 4193
metropolitan park district which has appointed a treasurer 4194
pursuant to section 1545.07 of the Revised Code, that treasurer; 4195
in the case of a drainage improvement district, the auditor of 4196
the county in which the drainage improvement district is 4197
located; in the case of a lake facilities authority, the fiscal 4198
officer designated under section 353.02 of the Revised Code; in 4199
the case of a regional student education district, the fiscal 4200
officer appointed pursuant to section 3313.83 of the Revised 4201
Code; and in all other cases, the officer responsible for 4202
keeping the appropriation accounts and drawing warrants for the 4203
expenditure of the moneys of the district or taxing unit. 4204

(E) "Permanent improvement" or "improvement" means any 4205
property, asset, or improvement with an estimated life or 4206
usefulness of five years or more, including land and interests 4207
therein, and reconstructions, enlargements, and extensions 4208
thereof having an estimated life or usefulness of five years or 4209
more. 4210

(F) "Current operating expenses" and "current expenses" 4211
mean the lawful expenditures of a subdivision, except those for 4212
permanent improvements, and except payments for interest, 4213
sinking fund, and retirement of bonds, notes, and certificates 4214
of indebtedness of the subdivision. 4215

(G) "Debt charges" means interest, sinking fund, and 4216
retirement charges on bonds, notes, or certificates of 4217
indebtedness. 4218

(H) "Taxing unit" means any subdivision or other 4219
governmental district having authority to levy taxes on the 4220

property in the district or issue bonds that constitute a charge 4221
against the property of the district, including conservancy 4222
districts, metropolitan park districts, sanitary districts, road 4223
districts, and other districts. 4224

(I) "District authority" means any board of directors, 4225
trustees, commissioners, or other officers controlling a 4226
district institution or activity that derives its income or 4227
funds from two or more subdivisions, such as the educational 4228
service center, the trustees of district children's homes, the 4229
district board of health, a joint-county alcohol, drug 4230
addiction, and mental health service district's board of 4231
alcohol, drug addiction, and mental health services, detention 4232
facility districts, a joint recreation district board of 4233
trustees, districts organized under section 2151.65 of the 4234
Revised Code, combined districts organized under sections 4235
2152.41 and 2151.65 of the Revised Code, and other such boards. 4236

(J) "Tax list" and "tax duplicate" mean the general tax 4237
lists and duplicates prescribed by sections 319.28 and 319.29 of 4238
the Revised Code. 4239

(K) "Property" as applied to a tax levy means taxable 4240
property listed on general tax lists and duplicates. 4241

(L) "Association library district" means a territory, the 4242
boundaries of which are defined by the state library board 4243
pursuant to division (I) of section 3375.01 of the Revised Code, 4244
in which a library association or private corporation maintains 4245
a free public library. 4246

(M) "Library district" means a territory, the boundaries 4247
of which are defined by the state library board pursuant to 4248
section 3375.01 of the Revised Code, in which the board of 4249

trustees of a county, municipal corporation, school district, or 4250
township public library maintains a free public library. 4251

(N) "Qualifying library levy" means either of the 4252
following: 4253

(1) A levy for the support of a library association or 4254
private corporation that has an association library district 4255
with boundaries that are not identical to those of a 4256
subdivision; 4257

(2) A levy proposed under section 5705.23 of the Revised 4258
Code for the support of the board of trustees of a public 4259
library that has a library district with boundaries that are not 4260
identical to those of a subdivision. 4261

(O) "School library district" means a school district in 4262
which a free public library has been established that is under 4263
the control and management of a board of library trustees as 4264
provided in section 3375.15 of the Revised Code. 4265

(P) "Fair market value" means the true value in money of 4266
real property. 4267

Sec. 5705.03. (A) The taxing authority of each subdivision 4268
may levy taxes annually, subject to the limitations of sections 4269
5705.01 to 5705.47 of the Revised Code, on the real and personal 4270
property within the subdivision for the purpose of paying the 4271
current operating expenses of the subdivision and acquiring or 4272
constructing permanent improvements. The taxing authority of 4273
each subdivision and taxing unit shall, subject to the 4274
limitations of such sections, levy such taxes annually as are 4275
necessary to pay the interest and sinking fund on and retire at 4276
maturity the bonds, notes, and certificates of indebtedness of 4277
such subdivision and taxing unit, including levies in 4278

anticipation of which the subdivision or taxing unit has 4279
incurred indebtedness. 4280

(B) (1) When a taxing authority determines that it is 4281
necessary to levy a tax outside the ten-mill limitation for any 4282
purpose authorized by the Revised Code, the taxing authority 4283
shall certify to the county auditor a resolution or ordinance 4284
requesting that the county auditor certify to the taxing 4285
authority the total current tax valuation of the subdivision, 4286
and the number of mills for each one dollar of taxable value and 4287
that rate stated in dollars for each one hundred thousand 4288
dollars of fair market value required to generate a specified 4289
amount of revenue, or the dollar amount of revenue that would be 4290
generated by a specified number of mills for each one dollar of 4291
taxable value. The resolution or ordinance shall state all of 4292
the following: 4293

(a) The purpose of the tax; 4294

(b) Whether the tax is an additional levy, a renewal or a 4295
replacement of an existing tax, or a renewal or replacement of 4296
an existing tax with an increase or a decrease; 4297

(c) The section of the Revised Code authorizing submission 4298
of the question of the tax; 4299

(d) The term of years of the tax or if the tax is for a 4300
continuing period of time; 4301

(e) That the tax is to be levied upon the entire territory 4302
of the subdivision or, if authorized by the Revised Code, a 4303
description of the portion of the territory of the subdivision 4304
in which the tax is to be levied; 4305

(f) The date of the election at which the question of the 4306
tax shall appear on the ballot; 4307

(g) That the ballot measure shall be submitted to the 4308
entire territory of the subdivision or, if authorized by the 4309
Revised Code, a description of the portion of the territory of 4310
the subdivision to which the ballot measure shall be submitted; 4311

(h) The tax year in which the tax will first be levied and 4312
the calendar year in which the tax will first be collected; 4313

(i) Each such county in which the subdivision has 4314
territory. 4315

If a subdivision is located in more than one county, the 4316
county auditor shall obtain from the county auditor of each 4317
other county in which the subdivision is located the current tax 4318
valuation for the portion of the subdivision in that county. The 4319
county auditor shall issue the certification to the taxing 4320
authority within ten days after receiving the taxing authority's 4321
resolution or ordinance requesting it. 4322

~~(2) When considering the tangible personal property 4323
component of the tax valuation of the subdivision, the county 4324
auditor shall take into account the assessment percentages 4325
prescribed in section 5711.22 of the Revised Code. The tax 4326
commissioner may issue rules, orders, or instructions directing 4327
how the assessment percentages must be utilized. 4328~~

~~(3) Upon receiving the certification from the county 4329
auditor, the taxing authority may adopt a resolution or 4330
ordinance stating the rate of the tax levy, expressed in mills 4331
for each one dollar in tax valuation of taxable value and in 4332
dollars for each one hundred thousand dollars of fair market 4333
value, as estimated by the county auditor, and that the taxing 4334
authority will proceed with the submission of the question of 4335
the tax to electors. The taxing authority shall certify this 4336~~

resolution or ordinance, a copy of the county auditor's 4337
certification, and the resolution or ordinance the taxing 4338
authority adopted under division (B)(1) of this section to the 4339
county auditor and to the proper county board of elections in 4340
the manner and within the time prescribed by the section of the 4341
Revised Code governing submission of the question. The county 4342
board of elections shall not submit the question of the tax to 4343
electors unless a copy of the county auditor's certification 4344
accompanies the resolutions or ordinances the taxing authority 4345
certifies to the board. Before requesting a taxing authority to 4346
submit a tax levy, any agency or authority authorized to make 4347
that request shall first request the certification from the 4348
county auditor provided under this section. 4349

~~(4)~~(3) This division is supplemental to, and not in 4350
derogation of, any similar requirement governing the 4351
certification by the county auditor of the tax valuation of a 4352
subdivision or necessary tax rates for the purposes of the 4353
submission of the question of a tax in excess of the ten-mill 4354
limitation, including sections 133.18 and 5705.195 of the 4355
Revised Code. 4356

(C) All taxes levied on property shall be extended on the 4357
tax list and duplicate by the county auditor of the county in 4358
which the property is located, and shall be collected by the 4359
county treasurer of such county in the same manner and under the 4360
same laws and rules as are prescribed for the assessment and 4361
collection of county taxes. The proceeds of any tax levied by or 4362
for any subdivision when received by its fiscal officer shall be 4363
deposited in its treasury to the credit of the appropriate fund. 4364

Sec. 5705.17. (A) As used in this section: 4365

(1) "Qualifying levy" means a tax on property in excess of 4366

the ten-mill limitation and authorized to be submitted to 4367
electors at an August election under any section of the Revised 4368
Code, including the increase, reduction, renewal, replacement, 4369
or substitution of such a levy. 4370

(2) "August election" means a special election held in 4371
August. 4372

(B) Notwithstanding any section of the Revised Code 4373
authorizing a qualifying levy to the contrary, no resolution or 4374
ordinance shall propose to submit the question of a qualifying 4375
levy to electors at an August election unless the qualifying 4376
levy is for a term of five years or less, nor shall a county 4377
board of elections prepare a notice of election for or submit 4378
such a question to electors at an August election unless the 4379
qualifying levy is for a term of five years or less. 4380

Sec. 5705.192. (A) For the purposes of this section only, 4381
"taxing authority" includes a township board of park 4382
commissioners appointed under section 511.18 of the Revised 4383
Code. 4384

(B) A taxing authority may propose to replace an existing 4385
levy that the taxing authority is authorized to levy, regardless 4386
of the section of the Revised Code under which the authority is 4387
granted, except a school district emergency levy proposed 4388
pursuant to sections 5705.194 to 5705.197 of the Revised Code. 4389
The taxing authority may propose to replace the existing levy in 4390
its entirety at the rate at which it is authorized to be levied; 4391
may propose to replace a portion of the existing levy at a 4392
lesser rate; or may propose to replace the existing levy in its 4393
entirety and increase the rate at which it is levied. If the 4394
taxing authority proposes to replace an existing levy, the 4395
proposed levy shall be called a replacement levy and shall be so 4396

designated on the ballot. Except as otherwise provided in this 4397
division, a replacement levy shall be limited to the purpose of 4398
the existing levy, and shall appear separately on the ballot 4399
from, and shall not be conjoined with, the renewal of any other 4400
existing levy. In the case of an existing school district levy 4401
imposed under section 5705.21 of the Revised Code for the 4402
purpose specified in division (F) of section 5705.19 of the 4403
Revised Code, or in the case of an existing school district levy 4404
imposed under section 5705.217 of the Revised Code for the 4405
acquisition, construction, enlargement, renovation, and 4406
financing of permanent improvements, the replacement for that 4407
existing levy may be for the same purpose or for the purpose of 4408
general permanent improvements as defined in section 5705.21 of 4409
the Revised Code. The replacement for an existing levy imposed 4410
under division (L) of section 5705.19 or section 5705.222 of the 4411
Revised Code may be for any purpose authorized for a levy 4412
imposed under section 5705.222 of the Revised Code. 4413

The resolution proposing a replacement levy shall specify 4414
the purpose of the levy; its proposed rate expressed in mills 4415
for each one dollar of taxable value and in dollars for each one 4416
hundred thousand dollars of fair market value; whether the 4417
proposed rate is the same as the rate of the existing levy, a 4418
reduction, or an increase; the extent of any reduction or 4419
increase expressed in mills for each one dollar of taxable value 4420
and in dollars for each one hundred thousand dollars of fair 4421
market value; the first calendar year in which the levy will be 4422
due; and the term of the levy, expressed in years or, if 4423
applicable, that it will be levied for a continuing period of 4424
time. 4425

The sections of the Revised Code governing the maximum 4426
rate and term of the existing levy, the contents of the 4427

resolution that proposed the levy, the adoption of the 4428
resolution, the arrangements for the submission of the question 4429
of the levy, and notice of the election also govern the 4430
respective provisions of the proposal to replace the existing 4431
levy, except as provided in divisions (B)(1) to (4) of this 4432
section: 4433

(1) In the case of an existing school district levy that 4434
is imposed under section 5705.21 of the Revised Code for the 4435
purpose specified in division (F) of section 5705.19 of the 4436
Revised Code or under section 5705.217 of the Revised Code for 4437
the acquisition, construction, enlargement, renovation, and 4438
financing of permanent improvements, and that is to be replaced 4439
by a levy for general permanent improvements, the term of the 4440
replacement levy may be for a continuing period of time. 4441

(2) The date on which the election is held shall be as 4442
follows: 4443

(a) For the replacement of a levy with a fixed term of 4444
years, the date of the general election held during the last 4445
year the existing levy may be extended on the real and public 4446
utility property tax list and duplicate, or the date of any 4447
election held in the ensuing year; 4448

(b) For the replacement of a levy imposed for a continuing 4449
period of time, the date of any election held in any year after 4450
the year the levy to be replaced is first approved by the 4451
electors, except that only one election on the question of 4452
replacing the levy may be held during any calendar year. 4453

The failure by the electors to approve a proposal to 4454
replace a levy imposed for a continuing period of time does not 4455
terminate the existing continuing levy. 4456

(3) In the case of an existing school district levy 4457
imposed under division (B) of section 5705.21, division (C) of 4458
section 5705.212, or division (J) of section 5705.218 of the 4459
Revised Code, the rates allocated to the qualifying school 4460
district and to partnering community schools each may be 4461
increased or decreased or remain the same, and the total rate 4462
may be increased, decreased, or remain the same. 4463

(4) In the case of an existing levy imposed under division 4464
(L) of section 5705.19 of the Revised Code, the term may be for 4465
any number of years not exceeding ten or for a continuing period 4466
of time. 4467

(C) The form of the ballot at the election on the question 4468
of a replacement levy shall be as follows: 4469

"A replacement of a tax for the benefit of 4470
(name of subdivision or public library) for the purpose 4471
of (the purpose stated in the resolution) at a rate 4472
not exceeding mills for each ~~one dollar~~ \$1 of 4473
~~valuation~~ taxable value, which amounts to \$..... (~~rate~~ 4474
~~expressed in dollars and cents~~) for each ~~one hundred dollars in~~ 4475
~~valuation~~ \$100,000 of fair market value, for (number 4476
of years levy is to run, or that it will be levied for a 4477
continuous period of time) 4478

| |
|----------------------|
| FOR THE TAX LEVY |
| AGAINST THE TAX LEVY |

"

If the replacement levy is proposed by a qualifying school 4483
district to replace an existing tax levied under division (B) of 4484
section 5705.21, division (C) (1) of section 5705.212, or 4485

division (J) of section 5705.218 of the Revised Code, the form 4486
of the ballot shall be modified by adding, after the phrase 4487
"each ~~one dollar~~ \$1 of valuation taxable value," the following: 4488
"(of which mills is to be allocated to partnering 4489
community schools)." 4490

If the proposal is to replace an existing levy and 4491
increase the rate of the existing levy, the form of the ballot 4492
shall be changed by adding the words "..... mills of an 4493
existing levy, which amounts to \$..... for each \$100,000 of 4494
fair market value, and an increase of mills, which 4495
amounts to \$..... for each \$100,000 of fair market value, to 4496
constitute" after the words "a replacement of." If the proposal 4497
is to replace only a portion of an existing levy, the form of 4498
the ballot shall be changed by adding the words "a portion of an 4499
existing levy, being a reduction of mills, which 4500
amounts to \$..... for each \$100,000 of fair market value, to 4501
constitute" after the words "a replacement of." If the existing 4502
levy is imposed under division (B) of section 5705.21, division 4503
(C)(1) of section 5705.212, or division (J) of section 5705.218 4504
of the Revised Code, the form of the ballot also shall state the 4505
portion of the total increased rate or of the total rate as 4506
reduced that is to be allocated to partnering community schools. 4507

If the tax is to be placed on the tax list of the current 4508
tax year, the form of the ballot shall be modified by adding at 4509
the end of the form the phrase ", commencing in 4510
(first year the replacement tax is to be levied), first due in 4511
calendar year (first calendar year in which the tax 4512
shall be due)." 4513

The question covered by the resolution shall be submitted 4514
as a separate proposition, but may be printed on the same ballot 4515

with any other proposition submitted at the same election, other 4516
than the election of officers. More than one such question may 4517
be submitted at the same election. 4518

(D) Two or more existing levies, or any portion of those 4519
levies, may be combined into one replacement levy, so long as 4520
all of the existing levies are for the same purpose and either 4521
all are due to expire the same year or all are for a continuing 4522
period of time. The question of combining all or portions of 4523
those existing levies into the replacement levy shall appear as 4524
one ballot proposition before the electors. If the electors 4525
approve the ballot proposition, all or the stated portions of 4526
the existing levies are replaced by one replacement levy. 4527

(E) A levy approved in excess of the ten-mill limitation 4528
under this section shall be certified to the tax commissioner. 4529
In the first year of a levy approved under this section, the 4530
levy shall be extended on the tax lists after the February 4531
settlement succeeding the election at which the levy was 4532
approved. If the levy is to be placed on the tax lists of the 4533
current year, as specified in the resolution providing for its 4534
submission, the result of the election shall be certified 4535
immediately after the canvass by the board of elections to the 4536
taxing authority, which shall forthwith make the necessary levy 4537
and certify it to the county auditor, who shall extend it on the 4538
tax lists for collection. After the first year, the levy shall 4539
be included in the annual tax budget that is certified to the 4540
county budget commission. 4541

If notes are authorized to be issued in anticipation of 4542
the proceeds of the existing levy, notes may be issued in 4543
anticipation of the proceeds of the replacement levy, and such 4544
issuance is subject to the terms and limitations governing the 4545

issuance of notes in anticipation of the proceeds of the 4546
existing levy. 4547

(F) This section does not authorize a tax to be levied in 4548
any year after the year in which revenue is not needed for the 4549
purpose for which the tax is levied. 4550

Sec. 5705.195. Within five days after the resolution is 4551
certified to the county auditor as provided by section 5705.194 4552
of the Revised Code, the auditor shall calculate and certify to 4553
the taxing authority the annual levy, expressed in dollars ~~and~~ 4554
~~cents~~ for each one hundred thousand dollars of ~~valuation~~ fair 4555
market value as well as in mills for each one dollar of 4556
~~valuation~~ taxable value, throughout the life of the levy which 4557
will be required to produce the annual amount set forth in the 4558
resolution assuming that the amount of the tax list of such 4559
subdivision remains throughout the life of the levy the same as 4560
the amount of the tax list for the current year, and if this is 4561
not determined, the estimated amount submitted by the auditor to 4562
the county budget commission. ~~When considering the tangible~~ 4563
~~personal property component of the tax valuation of the~~ 4564
~~subdivision, the county auditor shall take into account the~~ 4565
~~assessment percentages prescribed in section 5711.22 of the~~ 4566
~~Revised Code. The tax commissioner may issue rules, orders, or~~ 4567
~~instructions directing how the assessment percentages must be~~ 4568
~~utilized.~~ 4569

Upon receiving the certification from the county auditor, 4570
if the taxing authority desires to proceed with the submission 4571
of the question it shall, not less than ninety days before the 4572
day of such election, certify its resolution, together with the 4573
amount of the average tax levy, expressed in dollars ~~and cents~~ 4574
for each one hundred thousand dollars of ~~valuation~~ fair market 4575

value as well as in mills for each one dollar of 4576
~~valuation~~taxable value, estimated by the auditor, and the number 4577
of years the levy is to run to the board of elections of the 4578
county which shall prepare the ballots and make other necessary 4579
arrangements for the submission of the question to the voters of 4580
the subdivision. 4581

Sec. 5705.196. The election provided for in section 4582
5705.194 of the Revised Code shall be held at the regular places 4583
for voting in the district, and shall be conducted, canvassed, 4584
and certified in the same manner as regular elections in the 4585
district for the election of county officers, provided that in 4586
any such election in which only part of the electors of a 4587
precinct are qualified to vote, the board of elections may 4588
assign voters in such part to an adjoining precinct. Such an 4589
assignment may be made to an adjoining precinct in another 4590
county with the consent and approval of the board of elections 4591
of such other county. Notice of the election shall be published 4592
in one newspaper of general circulation in the district once a 4593
week for two consecutive weeks or as provided in section 7.16 of 4594
the Revised Code, prior to the election. If the board of 4595
elections operates and maintains a web site, the board of 4596
elections shall post notice of the election on its web site for 4597
thirty days prior to the election. Such notice shall state the 4598
annual proceeds of the proposed levy, the purpose for which such 4599
proceeds are to be used, the number of years during which the 4600
levy shall run, and the estimated average additional tax rate 4601
expressed in dollars ~~and cents~~ for each one hundred thousand 4602
dollars of ~~valuation~~ fair market value as well as in mills for 4603
each one dollar of ~~valuation~~ taxable value, outside the 4604
limitation imposed by Section 2 of Article XII, Ohio 4605
Constitution, as certified by the county auditor. 4606

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

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

| |
|----------------------|
| For the Tax Levy |
| Against the Tax Levy |

"

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

If the tax is to be placed on the current tax list, the form of the ballot shall be modified by adding, after "years," 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)."

If the levy submitted is a proposal to renew all or a portion of an existing levy, the form of the ballot specified in this section ~~may~~ must be changed by adding the following at the

beginning of the form, after the words "shall a levy": 4636

(A) "Renewing an existing levy" in the case of a proposal 4637
to renew an existing levy in the same amount; 4638

(B) "Renewing \$..... ~~dollars~~ and providing an increase of 4639
\$..... ~~dollars~~" in the case of an increase; 4640

(C) "Renewing part of an existing levy, being a reduction 4641
of \$..... ~~dollars~~" in the case of a renewal of only part of an 4642
existing levy. 4643

If the levy submitted is a proposal to renew all or a 4644
portion of more than one existing levy, the form of the ballot 4645
may be changed in any of the manners provided in division (A), 4646
(B), or (C) of this section, or any combination of those 4647
manners, as appropriate, so long as the form of the ballot 4648
reflects the number of levies to be renewed, whether the amount 4649
of any of the levies will be increased or decreased, the amount 4650
of any such increase or decrease for each levy, and that none of 4651
the existing levies to be renewed will be levied after the year 4652
preceding the year in which the renewal levy is first imposed. 4653
The form of the ballot shall be changed by adding the following 4654
statement after "for a period of years?" and before "For 4655
the Tax Levy" and "Against the Tax Levy": 4656

"If approved, any remaining tax years on any of the 4657
above (here insert the number of existing levies) existing 4658
levies will not be collected after (here insert the 4659
current tax year or, if not the current tax year, the applicable 4660
tax year)."

Sec. 5705.199. (A) At any time the board of education of a 4662
city, local, exempted village, cooperative education, or joint 4663
vocational school district, by a vote of two-thirds of all its 4664

members, may declare by resolution that the revenue that will be 4665
raised by all tax levies that the district is authorized to 4666
impose, when combined with state and federal revenues, will be 4667
insufficient to provide for the necessary requirements of the 4668
school district, and that it is therefore necessary to levy a 4669
tax in excess of the ten-mill limitation for the purpose of 4670
providing for the necessary requirements of the school district. 4671
Such a levy shall be proposed as a substitute for all or a 4672
portion of one or more existing levies imposed under sections 4673
5705.194 to 5705.197 of the Revised Code or under this section, 4674
by levying a tax as follows: 4675

(1) In the initial year the levy is in effect, the levy 4676
shall be in a specified amount of money equal to the aggregate 4677
annual dollar amount of proceeds derived from the levy or 4678
levies, or portion thereof, being substituted. 4679

(2) In each subsequent year the levy is in effect, the 4680
levy shall be in a specified amount of money equal to the sum of 4681
the following: 4682

(a) The dollar amount of the proceeds derived from the 4683
levy in the prior year; and 4684

(b) The dollar amount equal to the product of the total 4685
taxable value of all taxable real property in the school 4686
district in the then-current year, excluding carryover property 4687
as defined in section 319.301 of the Revised Code, multiplied by 4688
the annual levy, expressed in mills for each one dollar of 4689
~~valuation~~taxable value, that was required to produce the annual 4690
dollar amount of the levy under this section in the prior year; 4691
provided, that the amount under division (A) (2) (b) of this 4692
section shall not be less than zero. 4693

(B) The resolution proposing the substitute levy shall 4694
specify the annual dollar amount the levy is to produce in its 4695
initial year; the first calendar year in which the levy will be 4696
due; and the term of the levy expressed in years, which may be 4697
any number not exceeding ten, or for a continuing period of 4698
time. The resolution shall specify the date of holding the 4699
election, which shall not be earlier than ninety days after 4700
certification of the resolution to the board of elections, and 4701
which shall be consistent with the requirements of section 4702
3501.01 of the Revised Code. If two or more existing levies are 4703
to be included in a single substitute levy, but are not 4704
scheduled to expire in the same year, the resolution shall 4705
specify that the existing levies to be substituted shall not be 4706
levied after the year preceding the year in which the substitute 4707
levy is first imposed. 4708

The resolution shall go into immediate effect upon its 4709
passage, and no publication of the resolution shall be necessary 4710
other than that provided for in the notice of election. A copy 4711
of the resolution shall immediately after its passage be 4712
certified to the county auditor in the manner provided by 4713
section 5705.195 of the Revised Code, and sections 5705.194 and 4714
5705.196 of the Revised Code shall govern the arrangements for 4715
the submission of the question and other matters concerning the 4716
notice of election and the election, except as may be provided 4717
otherwise in this section. 4718

(C) The form of the ballot to be used at the election on 4719
the question of a levy under this section shall be as follows: 4720

"Shall a tax levy substituting for an existing levy be 4721
imposed by the (here insert name of school district) 4722
for the purpose of providing for the necessary requirements of 4723

the school district in the initial sum of \$..... (here 4724
insert the annual dollar amount the levy is to produce in its 4725
initial year), and a levy of taxes be made outside of the ten- 4726
mill limitation estimated by the county auditor to 4727
require ~~(here insert number of mills)~~ mills for each 4728
~~one dollar \$1 of valuation taxable value,~~ which amounts to 4729
\$..... ~~(here insert rate expressed in dollars and cents)~~ 4730
for each ~~one hundred dollars \$100,000 of valuation fair market~~ 4731
value for the initial year of the tax, for a period 4732
of (here insert the number of years the levy is to be 4733
imposed, or that it will be levied for a continuing period of 4734
time), commencing in (first year the tax is to be 4735
levied), first due in calendar year (first calendar 4736
year in which the tax shall be due), with the sum of such tax to 4737
increase only if and as new land or real property improvements 4738
not previously taxed by the school district are added to its tax 4739
list? 4740

| |
|----------------------|
| FOR THE TAX LEVY |
| AGAINST THE TAX LEVY |

"

If the levy submitted is a proposal to substitute all or a 4745
portion of more than one existing levy, the form of the ballot 4746
may be changed so long as the ballot reflects the number of 4747
levies to be substituted and that none of the existing levies to 4748
be substituted will be levied after the year preceding the year 4749
in which the substitute levy is first imposed. The form of the 4750
ballot shall be modified by substituting the statement "Shall a 4751
tax levy substituting for an existing levy" with "Shall a tax 4752
levy substituting for existing levies" and adding the following 4753

statement after "added to its tax list?" and before "For the Tax Levy":

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

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

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

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

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

(H) After the approval of a levy on the current tax list and duplicate, and prior to the time when the first tax collection from the levy can be made, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in a principal amount not exceeding fifty per

cent of the total estimated proceeds of the levy to be collected 4783
during the first year of the levy. The notes shall be issued as 4784
provided in section 133.24 of the Revised Code, shall have 4785
principal payments during each year after the year of their 4786
issuance over a period not to exceed five years, and may have a 4787
principal payment in the year of their issuance. 4788

Sec. 5705.21. (A) At any time, the board of education of 4789
any city, local, exempted village, cooperative education, or 4790
joint vocational school district, by a vote of two-thirds of all 4791
its members, may declare by resolution that the amount of taxes 4792
that may be raised within the ten-mill limitation by levies on 4793
the current tax ~~duplicate~~ list will be insufficient to provide 4794
an adequate amount for the necessary requirements of the school 4795
district, that it is necessary to levy a tax in excess of such 4796
limitation for one of the purposes specified in division (A), 4797
(D), (F), (H), or (DD) of section 5705.19 of the Revised Code, 4798
for general permanent improvements, for the purpose of operating 4799
a cultural center, for the purpose of providing for school 4800
safety and security, or for the purpose of providing education 4801
technology, and that the question of such additional tax levy 4802
shall be submitted to the electors of the school district at a 4803
special election on a day to be specified in the resolution. In 4804
the case of a qualifying library levy for the support of a 4805
library association or private corporation, the question shall 4806
be submitted to the electors of the association library 4807
district. If the resolution states that the levy is for the 4808
purpose of operating a cultural center, the ballot shall state 4809
that the levy is "for the purpose of operating the..... 4810
(name of cultural center)." 4811

As used in this division, "cultural center" means a 4812
freestanding building, separate from a public school building, 4813

that is open to the public for educational, musical, artistic, 4814
and cultural purposes; "education technology" means, but is not 4815
limited to, computer hardware, equipment, materials, and 4816
accessories, equipment used for two-way audio or video, and 4817
software; and "general permanent improvements" means permanent 4818
improvements without regard to the limitation of division (F) of 4819
section 5705.19 of the Revised Code that the improvements be a 4820
specific improvement or a class of improvements that may be 4821
included in a single bond issue. 4822

A resolution adopted under this division shall be confined 4823
to a single purpose and shall specify the amount of the increase 4824
in rate that it is necessary to levy, the purpose of the levy, 4825
and the number of years during which the increase in rate shall 4826
be in effect. The number of years may be any number not 4827
exceeding five or, if the levy is for current expenses of the 4828
district or for general permanent improvements, for a continuing 4829
period of time. 4830

(B) (1) The board of education of a qualifying school 4831
district, by resolution, may declare that it is necessary to 4832
levy a tax in excess of the ten-mill limitation for the purpose 4833
of paying the current expenses of partnering community schools 4834
and, if any of the levy proceeds are so allocated, of the 4835
district. A qualifying school district that is not a municipal 4836
school district may allocate all of the levy proceeds to 4837
partnering community schools. A municipal school district shall 4838
allocate a portion of the levy proceeds to the current expenses 4839
of the district. The resolution shall declare that the question 4840
of the additional tax levy shall be submitted to the electors of 4841
the school district at a special election on a day to be 4842
specified in the resolution. The resolution shall state the 4843
purpose of the levy, the rate of the tax expressed in mills ~~per~~ 4844

for each one dollar of taxable value, the number of such mills 4845
to be levied for the current expenses of the partnering 4846
community schools and the number of such mills, if any, to be 4847
levied for the current expenses of the school district, the 4848
number of years the tax will be levied, and the first year the 4849
tax will be levied. The number of years the tax may be levied 4850
may be any number not exceeding ten years, or for a continuing 4851
period of time. 4852

The levy of a tax for the current expenses of a partnering 4853
community school under this section and the distribution of 4854
proceeds from the tax by a qualifying school district to 4855
partnering community schools is hereby determined to be a proper 4856
public purpose. 4857

(2) (a) If any portion of the levy proceeds are to be 4858
allocated to the current expenses of the qualifying school 4859
district, the form of the ballot at an election held pursuant to 4860
division (B) of this section shall be as follows: 4861

"Shall a levy be imposed by the..... (insert the name 4862
of the qualifying school district) for the purpose of current 4863
expenses of the school district and of partnering community 4864
schools at a rate not exceeding..... ~~(insert the number of~~ 4865
~~mills)~~ mills for each ~~one dollar~~ \$1 of ~~valuation~~ taxable value, 4866
of which..... (insert the number of mills to be allocated to 4867
partnering community schools) mills is to be allocated to 4868
partnering community schools), which amounts ~~to..... (insert~~ 4869
~~the rate expressed in dollars and cents)~~ to \$..... for each 4870
~~one hundred dollars~~ \$100,000 of ~~valuation~~ fair market value, 4871
for..... (insert the number of years the levy is to be imposed, 4872
or that it will be levied for a continuing period of time), 4873
beginning..... (insert first year the tax is to be levied), 4874

which will first be payable in calendar year..... (insert the 4875
first calendar year in which the tax would be payable)? 4876

| |
|----------------------|
| FOR THE TAX LEVY |
| AGAINST THE TAX LEVY |

4877
4878
4879

"

4880

(b) If all of the levy proceeds are to be allocated to the 4881
current expenses of partnering community schools, the form of 4882
the ballot shall be as follows: 4883

"Shall a levy be imposed by the..... (insert the name 4884
of the qualifying school district) for the purpose of current 4885
expenses of partnering community schools at a rate not 4886
exceeding..... ~~(insert the number of mills)~~ mills for each ~~one-~~ 4887
~~dollar~~ \$1 of valuation taxable value which amounts to..... 4888
~~(insert the rate expressed in dollars and cents)~~ \$..... for 4889
each ~~one hundred dollars~~ \$100,000 of valuation fair market value, 4890
for..... (insert the number of years the levy is to be imposed, 4891
or that it will be levied for a continuing period of time), 4892
beginning..... (insert first year the tax is to be levied), 4893
which will first be payable in calendar year..... (insert the 4894
first calendar year in which the tax would be payable)? 4895

| |
|----------------------|
| FOR THE TAX LEVY |
| AGAINST THE TAX LEVY |

4896
4897
4898

"

4899

(3) Upon each receipt of a tax distribution by the 4900
qualifying school district, the board of education shall credit 4901
the portion allocated to partnering community schools to the 4902

partnering community schools fund. All income from the 4903
investment of money in the partnering community schools fund 4904
shall be credited to that fund. 4905

(a) If the qualifying school district is a municipal 4906
school district, the board of education shall distribute the 4907
partnering community schools amount among the then qualifying 4908
community schools not more than forty-five days after the school 4909
district receives and deposits each tax distribution. From each 4910
tax distribution, each such partnering community school shall 4911
receive a portion of the partnering community schools amount in 4912
the proportion that the number of its resident students bears to 4913
the aggregate number of resident students of all such partnering 4914
community schools as of the date of receipt and deposit of the 4915
tax distribution. 4916

(b) If the qualifying school district is not a municipal 4917
school district, the board of education may distribute all or a 4918
portion of the amount in the partnering community schools fund 4919
during a fiscal year to partnering community schools on or 4920
before the first day of June of the preceding fiscal year. Each 4921
such partnering community school shall receive a portion of the 4922
amount distributed by the board from the partnering community 4923
schools fund during the fiscal year in the proportion that the 4924
number of its resident students bears to the aggregate number of 4925
resident students of all such partnering community schools as of 4926
the date the school district received and deposited the most 4927
recent tax distribution. On or before the fifteenth day of June 4928
of each fiscal year, the board of education shall announce an 4929
estimated allocation to partnering community schools for the 4930
ensuing fiscal year. The board is not required to allocate to 4931
partnering community schools the entire partnering community 4932
schools amount in the fiscal year in which a tax distribution is 4933

received and deposited in the partnering community schools fund. 4934
The estimated allocation shall be published on the web site of 4935
the school district and expressed as a dollar amount per 4936
resident student. The actual allocation to community schools in 4937
a fiscal year need not conform to the estimate published by the 4938
school district so long if the estimate was made in good faith. 4939

Distributions by a school district under division (B) (3) 4940
(b) of this section shall be made in accordance with 4941
distribution agreements entered into by the board of education 4942
and each partnering community school eligible for distributions 4943
under this division. The distribution agreements shall be 4944
certified to the department of education each fiscal year before 4945
the thirtieth day of July. Each agreement shall provide for at 4946
least three distributions by the school district to the 4947
partnering community school during the fiscal year and shall 4948
require the initial distribution be made on or before the 4949
thirtieth day of July. 4950

(c) For the purposes of division (B) of this section, the 4951
number of resident students shall be the number of such students 4952
reported under section 3317.03 of the Revised Code and 4953
established by the department of education as of the date of 4954
receipt and deposit of the tax distribution. 4955

(4) To the extent an agreement whereby the qualifying 4956
school district and a community school endorse each other's 4957
programs is necessary for the community school to qualify as a 4958
partnering community school under division (B) (6) (b) of this 4959
section, the board of education of the school district shall 4960
certify to the department of education the agreement along with 4961
the determination that such agreement satisfies the requirements 4962
of that division. The board's determination is conclusive. 4963

(5) For the purposes of Chapter 3317. of the Revised Code 4964
or other laws referring to the "taxes charged and payable" for a 4965
school district, the taxes charged and payable for a qualifying 4966
school district that levies a tax under division (B) of this 4967
section includes only the taxes charged and payable under that 4968
levy for the current expenses of the school district, and does 4969
not include the taxes charged and payable for the current 4970
expenses of partnering community schools. The taxes charged and 4971
payable for the current expenses of partnering community schools 4972
shall not affect the calculation of "state education aid" as 4973
defined in section 5751.20 of the Revised Code. 4974

(6) As used in division (B) of this section: 4975

(a) "Qualifying school district" means a municipal school 4976
district, as defined in section 3311.71 of the Revised Code or a 4977
school district that contains within its territory a partnering 4978
community school. 4979

(b) "Partnering community school" means a community school 4980
established under Chapter 3314. of the Revised Code that is 4981
located within the territory of the qualifying school district 4982
and meets one of the following criteria: 4983

(i) If the qualifying school district is a municipal 4984
school district, the community school is sponsored by the 4985
district or is a party to an agreement with the district whereby 4986
the district and the community school endorse each other's 4987
programs; 4988

(ii) If the qualifying school district is not a municipal 4989
school district, the community school is sponsored by a sponsor 4990
that was rated as "exemplary" in the ratings most recently 4991
published under section 3314.016 of the Revised Code before the 4992

resolution proposing the levy is certified to the board of elections. 4993
4994

(c) "Partnering community schools amount" means the 4995
product obtained, as of the receipt and deposit of the tax 4996
distribution, by multiplying the amount of a tax distribution by 4997
a fraction, the numerator of which is the number of mills per 4998
dollar of taxable value of the property tax to be allocated to 4999
partnering community schools, and the denominator of which is 5000
the total number of mills per dollar of taxable value authorized 5001
by the electors in the election held under division (B) of this 5002
section, each as set forth in the resolution levying the tax. If 5003
the resolution allocates all of the levy proceeds to partnering 5004
community schools, the "partnering schools amount" equals the 5005
amount of the tax distribution. 5006

(d) "Partnering community schools fund" means a separate 5007
fund established by the board of education of a qualifying 5008
school district for the deposit of partnering community school 5009
amounts under this section. 5010

(e) "Resident student" means a student enrolled in a 5011
partnering community school who is entitled to attend school in 5012
the qualifying school district under section 3313.64 or 3313.65 5013
of the Revised Code. 5014

(f) "Tax distribution" means a distribution of proceeds of 5015
the tax authorized by division (B) of this section under section 5016
321.24 of the Revised Code and distributions that are 5017
attributable to that tax under sections 323.156 and 4503.068 of 5018
the Revised Code or other applicable law. 5019

(C) A resolution adopted under this section shall specify 5020
the date of holding the election, which shall not be earlier 5021

than ninety days after the adoption and certification of the 5022
resolution and which shall be consistent with the requirements 5023
of section 3501.01 of the Revised Code. 5024

A resolution adopted under this section may propose to 5025
renew one or more existing levies imposed under division (A) or 5026
(B) of this section or to increase or decrease a single levy 5027
imposed under either such division. 5028

If the board of education imposes one or more existing 5029
levies for the purpose specified in division (F) of section 5030
5705.19 of the Revised Code, the resolution may propose to renew 5031
one or more of those existing levies, or to increase or decrease 5032
a single such existing levy, for the purpose of general 5033
permanent improvements. 5034

If the resolution proposes to renew two or more existing 5035
levies, the levies shall be levied for the same purpose. The 5036
resolution shall identify those levies and the rates at which 5037
they are levied. The resolution also shall specify that the 5038
existing levies shall not be extended on the tax lists after the 5039
year preceding the year in which the renewal levy is first 5040
imposed, regardless of the years for which those levies 5041
originally were authorized to be levied. 5042

If the resolution proposes to renew an existing levy 5043
imposed under division (B) of this section, the rates allocated 5044
to the qualifying school district and to partnering community 5045
schools each may be increased or decreased or remain the same, 5046
and the total rate may be increased, decreased, or remain the 5047
same. The resolution and notice of election shall specify the 5048
number of the mills to be levied for the current expenses of the 5049
partnering community schools and the number of the mills, if 5050
any, to be levied for the current expenses of the qualifying 5051

school district. 5052

A resolution adopted under this section shall go into 5053
immediate effect upon its passage, and no publication of the 5054
resolution shall be necessary other than that provided for in 5055
the notice of election. A copy of the resolution shall 5056
immediately after its passing be certified to the board of 5057
elections of the proper county in the manner provided by section 5058
5705.25 of the Revised Code. That section shall govern the 5059
arrangements for the submission of such question and other 5060
matters concerning the election to which that section refers, 5061
including publication of notice of the election, except that the 5062
election shall be held on the date specified in the resolution. 5063
In the case of a resolution adopted under division (B) of this 5064
section, the publication of notice of that election shall state 5065
the number of the mills, if any, to be levied for the current 5066
expenses of partnering community schools and the number of the 5067
mills to be levied for the current expenses of the qualifying 5068
school district. If a majority of the electors voting on the 5069
question so submitted in an election vote in favor of the levy, 5070
the board of education may make the necessary levy within the 5071
school district or, in the case of a qualifying library levy for 5072
the support of a library association or private corporation, 5073
within the association library district, at the additional rate, 5074
or at any lesser rate in excess of the ten-mill limitation on 5075
the tax list, for the purpose stated in the resolution. A levy 5076
for a continuing period of time may be reduced pursuant to 5077
section 5705.261 of the Revised Code. The tax levy shall be 5078
included in the next tax budget that is certified to the county 5079
budget commission. 5080

(D) (1) After the approval of a levy on the current tax 5081
list and duplicate for current expenses, for recreational 5082

purposes, for community centers provided for in section 755.16 5083
of the Revised Code, or for a public library of the district 5084
under division (A) of this section, and prior to the time when 5085
the first tax collection from the levy can be made, the board of 5086
education may anticipate a fraction of the proceeds of the levy 5087
and issue anticipation notes in a principal amount not exceeding 5088
fifty per cent of the total estimated proceeds of the levy to be 5089
collected during the first year of the levy. 5090

(2) After the approval of a levy for general permanent 5091
improvements for a specified number of years or for permanent 5092
improvements having the purpose specified in division (F) of 5093
section 5705.19 of the Revised Code, the board of education may 5094
anticipate a fraction of the proceeds of the levy and issue 5095
anticipation notes in a principal amount not exceeding fifty per 5096
cent of the total estimated proceeds of the levy remaining to be 5097
collected in each year over a period of five years after the 5098
issuance of the notes. 5099

The notes shall be issued as provided in section 133.24 of 5100
the Revised Code, shall have principal payments during each year 5101
after the year of their issuance over a period not to exceed 5102
five years, and may have a principal payment in the year of 5103
their issuance. 5104

(3) After approval of a levy for general permanent 5105
improvements for a continuing period of time, the board of 5106
education may anticipate a fraction of the proceeds of the levy 5107
and issue anticipation notes in a principal amount not exceeding 5108
fifty per cent of the total estimated proceeds of the levy to be 5109
collected in each year over a specified period of years, not 5110
exceeding ten, after the issuance of the notes. 5111

The notes shall be issued as provided in section 133.24 of 5112

the Revised Code, shall have principal payments during each year 5113
after the year of their issuance over a period not to exceed ten 5114
years, and may have a principal payment in the year of their 5115
issuance. 5116

(4) After the approval of a levy on the current tax list 5117
and duplicate under division (B) of this section, and prior to 5118
the time when the first tax collection from the levy can be 5119
made, the board of education may anticipate a fraction of the 5120
proceeds of the levy for the current expenses of the school 5121
district and issue anticipation notes in a principal amount not 5122
exceeding fifty per cent of the estimated proceeds of the levy 5123
to be collected during the first year of the levy and allocated 5124
to the school district. The portion of the levy proceeds to be 5125
allocated to partnering community schools under that division 5126
shall not be included in the estimated proceeds anticipated 5127
under this division and shall not be used to pay debt charges on 5128
any anticipation notes. 5129

The notes shall be issued as provided in section 133.24 of 5130
the Revised Code, shall have principal payments during each year 5131
after the year of their issuance over a period not to exceed 5132
five years, and may have a principal payment in the year of 5133
their issuance. 5134

(E) The submission of questions to the electors under this 5135
section is subject to the limitation on the number of election 5136
dates established by section 5705.214 of the Revised Code. 5137

(F) The board of education of any school district that 5138
levies a tax under this section for the purpose of providing for 5139
school safety and security may report to the department of 5140
education how the district is using revenue from that tax. 5141

Sec. 5705.213. (A) (1) The board of education of any school 5142
district, at any time and by a vote of two-thirds of all of its 5143
members, may declare by resolution that the amount of taxes that 5144
may be raised within the ten-mill limitation will be 5145
insufficient to provide an adequate amount for the present and 5146
future requirements of the school district and that it is 5147
necessary to levy a tax in excess of that limitation for current 5148
expenses. The resolution also shall state that the question of 5149
the additional tax shall be submitted to the electors of the 5150
school district at a special election. The resolution shall 5151
specify, for each year the levy is in effect, the amount of 5152
money that the levy is proposed to raise, which may, for years 5153
after the first year the levy is made, be expressed in terms of 5154
a dollar or percentage increase over the prior year's amount. 5155
The resolution also shall specify that the purpose of the levy 5156
is for current expenses, the number of years during which the 5157
tax shall be in effect which may be for any number of years not 5158
exceeding ten, and the year in which the tax first is proposed 5159
to be levied. The resolution shall specify the date of holding 5160
the special election, which shall not be earlier than ninety- 5161
five days after the adoption and certification of the resolution 5162
to the county auditor and not earlier than ninety days after 5163
certification to the board of elections. The date of the 5164
election shall be consistent with the requirements of section 5165
3501.01 of the Revised Code. 5166

(2) The board of education, by a vote of two-thirds of all 5167
of its members, may adopt a resolution proposing to renew a tax 5168
levied under division (A) (1) of this section. Such a resolution 5169
shall provide for levying a tax and specify all of the 5170
following: 5171

(a) That the tax shall be called and designated on the 5172

ballot as a renewal levy; 5173

(b) The amount of the renewal tax, which shall be no more 5174
than the amount of tax levied during the last year the tax being 5175
renewed is authorized to be in effect; 5176

(c) The number of years, not to exceed ten, that the 5177
renewal tax will be levied, or that it will be levied for a 5178
continuing period of time; 5179

(d) That the purpose of the renewal levy is for current 5180
expenses; 5181

(e) Subject to the certification and notification 5182
requirements of section 5705.251 of the Revised Code, that the 5183
question of the renewal levy shall be submitted to the electors 5184
of the school district at the general election held during the 5185
last year the tax being renewed may be extended on the real and 5186
public utility property tax list and duplicate or at a special 5187
election held during the ensuing year. 5188

(3) A resolution adopted under division (A)(1) or (2) of 5189
this section shall go into immediate effect upon its adoption 5190
and no publication of the resolution is necessary other than 5191
that provided for in the notice of election. Immediately after 5192
its adoption, a copy of the resolution shall be certified to the 5193
county auditor of the proper county, who shall, within five 5194
days, calculate and certify to the board of education the 5195
estimated levy, for the first year, and for each subsequent year 5196
for which the tax is proposed to be in effect. The estimates 5197
shall be made both in mills for each one dollar of 5198
~~valuation, taxable value~~ and in dollars ~~and cents~~ for each one 5199
hundred thousand dollars of ~~valuation~~ fair market value. In 5200
making the estimates, the auditor shall assume that the amount 5201

of the tax list remains throughout the life of the levy, the 5202
same as the tax list for the current year. If the tax list for 5203
the current year is not determined, the auditor shall base the 5204
auditor's estimates on the estimated amount of the tax list for 5205
the current year as submitted to the county budget commission. 5206

If the board desires to proceed with the submission of the 5207
question, it shall certify its resolution, with the estimated 5208
tax levy expressed in mills for each one dollar of taxable value 5209
and dollars ~~and cents per~~ for each one hundred thousand 5210
of ~~valuation~~ fair market value for each year that the tax is 5211
proposed to be in effect, to the board of elections of the 5212
proper county in the manner provided by division (A) of section 5213
5705.251 of the Revised Code. Section 5705.251 of the Revised 5214
Code shall govern the arrangements for the submission of the 5215
question and other matters concerning the election to which that 5216
section refers. The election shall be held on the date specified 5217
in the resolution. If a majority of the electors voting on the 5218
question so submitted in an election vote in favor of the tax, 5219
and if the tax is authorized to be levied for the current year, 5220
the board of education immediately may make the additional levy 5221
necessary to raise the amount specified in the resolution or a 5222
lesser amount for the purpose stated in the resolution. 5223

(4) The submission of questions to the electors under this 5224
section is subject to the limitation on the number of election 5225
dates established by section 5705.214 of the Revised Code. 5226

(B) Notwithstanding sections 133.30 and 133.301 of the 5227
Revised Code, after the approval of a tax to be levied in the 5228
current or the succeeding year and prior to the time when the 5229
first tax collection from that levy can be made, the board of 5230
education may anticipate a fraction of the proceeds of the levy 5231

and issue anticipation notes in an amount not to exceed fifty 5232
per cent of the total estimated proceeds of the levy to be 5233
collected during the first year of the levy. The notes shall be 5234
sold as provided in Chapter 133. of the Revised Code. If 5235
anticipation notes are issued, they shall mature serially and in 5236
substantially equal amounts during each year over a period not 5237
to exceed five years; and the amount necessary to pay the 5238
interest and principal as the anticipation notes mature shall be 5239
deemed appropriated for those purposes from the levy, and 5240
appropriations from the levy by the board of education shall be 5241
limited each fiscal year to the balance available in excess of 5242
that amount. 5243

If the auditor of state has certified a deficit pursuant 5244
to section 3313.483 of the Revised Code, the notes authorized 5245
under this section may be sold in accordance with Chapter 133. 5246
of the Revised Code, except that the board may sell the notes 5247
after providing a reasonable opportunity for competitive 5248
bidding. 5249

Sec. 5705.215. (A) The governing board of an educational 5250
service center that is the taxing authority of a county school 5251
financing district, upon receipt of identical resolutions 5252
adopted within a sixty-day period by a majority of the members 5253
of the board of education of each school district that is within 5254
the territory of the county school financing district, may 5255
submit a tax levy to the electors of the territory in the same 5256
manner as a school board may submit a levy under division (C) of 5257
section 5705.21 of the Revised Code, except that: 5258

(1) The levy may be for a period not to exceed ten years, 5259
or, if the levy is solely for the purpose or purposes described 5260
in division (A) (2) (a) or (c) of this section, for a continuing 5261

period of time. 5262

(2) The purpose of the levy shall be one or more of the 5263
following: 5264

(a) For current expenses for the provision of special 5265
education and related services within the territory of the 5266
district; 5267

(b) For permanent improvements within the territory of the 5268
district for special education and related services; 5269

(c) For current expenses for specified educational 5270
programs within the territory of the district; 5271

(d) For permanent improvements within the territory of the 5272
district for specified educational programs; 5273

(e) For permanent improvements within the territory of the 5274
district. 5275

(B) If the levy provides for but is not limited to current 5276
expenses, the resolutions shall apportion the annual rate of the 5277
levy between current expenses and the other purposes. The 5278
apportionment need not be the same for each year of the levy, 5279
but the respective portions of the rate actually levied each 5280
year for current expenses and the other purposes shall be 5281
limited by that apportionment. 5282

(C) Prior to the application of section 319.301 of the 5283
Revised Code, the rate of a levy that is limited to, or to the 5284
extent that it is apportioned to, purposes other than current 5285
expenses shall be reduced in the same proportion in which the 5286
district's total valuation increases during the life of the levy 5287
because of additions to such valuation that have resulted from 5288
improvements added to the tax list and duplicate. 5289

(D) After the approval of a county school financing 5290
district levy under this section, the taxing authority may 5291
anticipate a fraction of the proceeds of such levy and may from 5292
time to time during the life of such levy, but in any given year 5293
prior to the time when the tax collection from such levy can be 5294
made for that year, issue anticipation notes in an amount not 5295
exceeding fifty per cent of the estimated proceeds of the levy 5296
to be collected in each year up to a period of five years after 5297
the date of the issuance of such notes, less an amount equal to 5298
the proceeds of such levy obligated for each year by the 5299
issuance of anticipation notes, provided that the total amount 5300
maturing in any one year shall not exceed fifty per cent of the 5301
anticipated proceeds of the levy for that year. Each issue of 5302
notes shall be sold as provided in Chapter 133. of the Revised 5303
Code, and shall, except for ~~such the~~ limitation that the total 5304
amount of such notes maturing in any one year shall not exceed 5305
fifty per cent of the anticipated proceeds of such levy for that 5306
year, mature serially in substantially equal installments during 5307
each year over a period not to exceed five years after their 5308
issuance. 5309

(E) (1) In a resolution to be submitted to the taxing 5310
authority of a county school financing district under division 5311
(A) of this section calling for a ballot issue on the question 5312
of the levying of a tax for a continuing period of time by the 5313
taxing authority, the board of education of a school district 5314
that is part of the territory of the county school financing 5315
district also may propose to reduce the rate of one or more of 5316
that school district's property taxes levied for a continuing 5317
period of time in excess of the ten-mill limitation. The 5318
reduction in the rate of a property tax may be any amount, 5319
expressed in mills ~~per for each~~ one dollar of ~~valuation~~taxable 5320

value and in dollars for each one hundred thousand dollars of 5321
fair market value, not exceeding the rate at which the tax is 5322
authorized to be levied. The reduction in the rate of a tax 5323
shall first take effect in the same year that the county school 5324
financing district tax takes effect, and shall continue for each 5325
year that the county school financing district tax is in effect. 5326
A board of education's resolution proposing to reduce the rate 5327
of one or more of its school district property taxes shall 5328
specifically identify each such tax and shall state for each tax 5329
the maximum rate at which it currently may be levied and the 5330
maximum rate at which it could be levied after the proposed 5331
reduction, expressed in mills ~~per~~ for each one dollar of 5332
~~valuation~~ taxable value and in dollars for each one hundred 5333
thousand dollars of fair market value. 5334

Before submitting the resolution to the taxing authority 5335
of the county school financing district, the board of education 5336
of the school district shall certify a copy of it to the tax 5337
commissioner. Within ten days of receiving the copy, the tax 5338
commissioner shall certify to the board the reduction in the 5339
school district's total effective tax rate for each class of 5340
property that would have resulted if the proposed reduction in 5341
the rate or rates had been in effect the previous year. After 5342
receiving the certification from the commissioner, the board may 5343
amend its resolution to change the proposed property tax rate 5344
reduction before submitting the resolution to the financing 5345
district taxing authority. As used in this paragraph, "effective 5346
tax rate" has the same meaning as in section 323.08 of the 5347
Revised Code. 5348

If the board of education of a school district that is 5349
part of the territory of a county school financing district 5350
adopts a resolution proposing to reduce the rate of one or more 5351

of its property taxes in conjunction with the levying of a tax 5352
by the financing district, the resolution submitted by the board 5353
to the taxing authority of the financing district under division 5354
(A) of this section does not have to be identical in this 5355
respect to the resolutions submitted by the boards of education 5356
of the other school districts that are part of the territory of 5357
the county school financing district. 5358

(2) Each school district that is part of the territory of 5359
a county school financing district may tailor to its own 5360
situation a proposed reduction in one or more property tax rates 5361
in conjunction with the proposed levying of a tax by the county 5362
school financing district; if one such school district proposes 5363
a reduction in one or more tax rates, another school district 5364
may propose a reduction of a different size or may propose no 5365
reduction. Within each school district that is part of the 5366
territory of the county school financing district, the electors 5367
shall vote on one ballot issue combining the question of the 5368
levying of the tax by the taxing authority of the county school 5369
financing district with, if any such reduction is proposed, the 5370
question of the reduction in the rate of one or more taxes of 5371
the school district. If a majority of the electors of the county 5372
school financing district voting on the question of the proposed 5373
levying of a tax by the taxing authority of the financing 5374
district vote to approve the question, any tax reductions 5375
proposed by school districts that are part of the territory of 5376
the financing district also are approved. 5377

(3) The form of the ballot for an issue proposing to levy 5378
a county school financing district tax in conjunction with the 5379
reduction of the rate of one or more school district taxes shall 5380
be as follows: 5381

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

| |
|-------------------|
| For the issue |
| Against the issue |

"

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

different in each school district depending on whether and in 5412
what amount the board of education of the school district 5413
proposes to reduce the rate of one or more of its property 5414
taxes. 5415

(4) If the rate of a school district property tax is 5416
reduced pursuant to this division, the tax commissioner shall 5417
compute the percentage required to be computed for that tax 5418
under division (D) of section 319.301 of the Revised Code each 5419
year the rate is reduced as if the tax had been levied in the 5420
preceding year at the rate to which it has been reduced. If the 5421
reduced rate of a tax is increased under division (E) (5) of this 5422
section, the commissioner shall compute the percentage required 5423
to be computed for that tax under division (D) of section 5424
319.301 of the Revised Code each year the rate is increased as 5425
if the tax had been levied in the preceding year at the rate to 5426
which it has been increased. 5427

(5) After the levying of a county school financing 5428
district tax in conjunction with the reduction of the rate of 5429
one or more school district taxes is approved by the electors 5430
under this division, if the rate of the county school financing 5431
district tax is decreased pursuant to an election under section 5432
5705.261 of the Revised Code, the rate of each school district 5433
tax that had been reduced shall be increased by the number of 5434
mills obtained by multiplying the number of mills of the 5435
original reduction by the same percentage that the financing 5436
district tax rate is decreased. If the county school financing 5437
district tax is repealed pursuant to an election under section 5438
5705.261 of the Revised Code, each school district may resume 5439
levying the property taxes that had been reduced at the full 5440
rate originally approved by the electors. A reduction in the 5441
rate of a school district property tax under this division is a 5442

reduction in the rate at which the board of education may levy 5443
that tax only for the period during which the county school 5444
financing district tax is levied prior to any decrease or repeal 5445
under section 5705.261 of the Revised Code. The resumption of 5446
the authority of the board of education to levy an increased or 5447
the full rate of tax does not constitute the levying of a new 5448
tax in excess of the ten-mill limitation. 5449

Sec. 5705.218. (A) The board of education of a city, 5450
local, or exempted village school district, at any time by a 5451
vote of two-thirds of all its members, may declare by resolution 5452
that it may be necessary for the school district to issue 5453
general obligation bonds for permanent improvements. The 5454
resolution shall state all of the following: 5455

(1) The necessity and purpose of the bond issue; 5456

(2) The date of the special election at which the question 5457
shall be submitted to the electors; 5458

(3) The amount, approximate date, estimated rate of 5459
interest, and maximum number of years over which the principal 5460
of the bonds may be paid; 5461

(4) The necessity of levying a tax outside the ten-mill 5462
limitation to pay debt charges on the bonds and any anticipatory 5463
securities. 5464

On adoption of the resolution, the board shall certify a 5465
copy of it to the county auditor. The county auditor promptly 5466
shall estimate and certify to the board the average annual 5467
property tax rate required throughout the stated maturity of the 5468
bonds to pay debt charges on the bonds, in the same manner as 5469
under division (C) of section 133.18 of the Revised Code. 5470

(B) After receiving the county auditor's certification 5471

under division (A) of this section, the board of education of 5472
the city, local, or exempted village school district, by a vote 5473
of two-thirds of all its members, may declare by resolution that 5474
the amount of taxes that can be raised within the ten-mill 5475
limitation will be insufficient to provide an adequate amount 5476
for the present and future requirements of the school district; 5477
that it is necessary to issue general obligation bonds of the 5478
school district for permanent improvements and to levy an 5479
additional tax in excess of the ten-mill limitation to pay debt 5480
charges on the bonds and any anticipatory securities; that it is 5481
necessary for a specified number of years or for a continuing 5482
period of time to levy additional taxes in excess of the ten- 5483
mill limitation to provide funds for the acquisition, 5484
construction, enlargement, renovation, and financing of 5485
permanent improvements or to pay for current operating expenses, 5486
or both; and that the question of the bonds and taxes shall be 5487
submitted to the electors of the school district at a special 5488
election, which shall not be earlier than ninety days after 5489
certification of the resolution to the board of elections, and 5490
the date of which shall be consistent with section 3501.01 of 5491
the Revised Code. The resolution shall specify all of the 5492
following: 5493

(1) The county auditor's estimate of the average annual 5494
property tax rate required throughout the stated maturity of the 5495
bonds to pay debt charges on the bonds; 5496

(2) The proposed rate of the tax, if any, for current 5497
operating expenses, the first year the tax will be levied, and 5498
the number of years it will be levied, or that it will be levied 5499
for a continuing period of time; 5500

(3) The proposed rate of the tax, if any, for permanent 5501

improvements, the first year the tax will be levied, and the 5502
number of years it will be levied, or that it will be levied for 5503
a continuing period of time. 5504

The resolution shall apportion the annual rate of the tax 5505
between current operating expenses and permanent improvements, 5506
if both taxes are proposed. The apportionment may but need not 5507
be the same for each year of the tax, but the respective 5508
portions of the rate actually levied each year for current 5509
operating expenses and permanent improvements shall be limited 5510
by the apportionment. The resolution shall go into immediate 5511
effect upon its passage, and no publication of it is necessary 5512
other than that provided in the notice of election. The board of 5513
education shall certify a copy of the resolution, along with 5514
copies of the auditor's estimate and its resolution under 5515
division (A) of this section, to the board of elections 5516
immediately after its adoption. 5517

(C) The board of elections shall make the arrangements for 5518
the submission to the electors of the school district of the 5519
question proposed under division (B) or (J) of this section, and 5520
the election shall be conducted, canvassed, and certified in the 5521
same manner as regular elections in the district for the 5522
election of county officers. The resolution shall be put before 5523
the electors as one ballot question, with a favorable vote 5524
indicating approval of the bond issue, the levy to pay debt 5525
charges on the bonds and any anticipatory securities, the 5526
current operating expenses levy, the permanent improvements 5527
levy, and the levy for the current expenses of a qualifying 5528
school district and of partnering community schools, as those 5529
levies may be proposed. The board of elections shall publish 5530
notice of the election in a newspaper of general circulation in 5531
the school district once a week for two consecutive weeks, or as 5532

provided in section 7.16 of the Revised Code, prior to the 5533
election. If a board of elections operates and maintains a web 5534
site, that board also shall post notice of the election on its 5535
web site for thirty days prior to the election. The notice of 5536
election shall state all of the following: 5537

- (1) The principal amount of the proposed bond issue; 5538
- (2) The permanent improvements for which the bonds are to 5539
be issued; 5540
- (3) The maximum number of years over which the principal 5541
of the bonds may be paid; 5542
- (4) The estimated additional average annual property tax 5543
rate to pay the debt charges on the bonds, as certified by the 5544
county auditor; 5545
- (5) The proposed rate of the additional tax, if any, for 5546
current operating expenses and, if the question is proposed 5547
under division (J) of this section, the portion of the rate to 5548
be allocated to the school district and the portion to be 5549
allocated to partnering community schools; 5550
- (6) The number of years the current operating expenses tax 5551
will be in effect, or that it will be in effect for a continuing 5552
period of time; 5553
- (7) The proposed rate of the additional tax, if any, for 5554
permanent improvements; 5555
- (8) The number of years the permanent improvements tax 5556
will be in effect, or that it will be in effect for a continuing 5557
period of time; 5558
- (9) The time and place of the special election. 5559

(D) The form of the ballot for an election under this 5560
section is as follows: 5561

"Shall the school district be authorized to do 5562
the following: 5563

(1) Issue bonds for the purpose of in the 5564
principal amount of \$....., to be repaid annually over a 5565
maximum period of years, and levy a property tax outside 5566
the ten-mill limitation, estimated by the county auditor to 5567
average over the bond repayment period mills for each ~~one-~~ 5568
~~dollar \$1 of tax valuation~~taxable value, which amounts to 5569
\$..... (~~rate expressed in cents or dollars and cents, such as-~~ 5570
~~"36 cents" or "\$1.41"~~) ~~for each \$100-\$100,000 of tax-~~ 5571
~~valuation~~fair market value, to pay the annual debt charges on 5572
the bonds, and to pay debt charges on any notes issued in 5573
anticipation of those bonds?" 5574

If either a levy for permanent improvements or a levy for 5575
current operating expenses is proposed, or both are proposed, 5576
the ballot also shall contain the following language, as 5577
appropriate: 5578

"(2) Levy an additional property tax to provide funds for 5579
the acquisition, construction, enlargement, renovation, and 5580
financing of permanent improvements at a rate not 5581
exceeding mills for each ~~one-dollar \$1 of tax-~~ 5582
~~valuation~~taxable value, which amounts to \$..... (~~rate-~~ 5583
~~expressed in cents or dollars and cents)~~ ~~for each \$100-\$100,000~~ 5584
~~of tax valuation~~fair market value, for (number of years 5585
of the levy, or a continuing period of time)? 5586

(3) Levy an additional property tax to pay current 5587
operating expenses at a rate not exceeding mills for 5588

each ~~one dollar~~ \$1 of ~~tax valuation~~ taxable value, which amounts 5589
to \$..... (~~rate expressed in cents or dollars and cents~~) for 5590
each ~~\$100~~ \$100,000 of ~~tax valuation~~ fair market value, 5591
for (number of years of the levy, or a continuing period 5592
of time)? 5593

| | |
|---------------------------------------------|------|
| FOR THE BOND ISSUE AND LEVY (OR LEVIES) | 5594 |
| AGAINST THE BOND ISSUE AND LEVY (OR LEVIES) | 5595 |

" 5596

If the question is proposed under division (J) of this 5597
section, the form of the ballot shall be modified as prescribed 5598
by division (J) (4) of this section. 5599

(E) The board of elections promptly shall certify the 5600
results of the election to the tax commissioner and the county 5601
auditor of the county in which the school district is located. 5602
If a majority of the electors voting on the question vote for 5603
it, the board of education may proceed with issuance of the 5604
bonds and with the levy and collection of the property tax or 5605
taxes at the additional rate or any lesser rate in excess of the 5606
ten-mill limitation. Any securities issued by the board of 5607
education under this section are Chapter 133. securities, as 5608
that term is defined in section 133.01 of the Revised Code. 5609

(F) (1) After the approval of a tax for current operating 5610
expenses under this section and prior to the time the first 5611
collection and distribution from the levy can be made, the board 5612
of education may anticipate a fraction of the proceeds of such 5613
levy and issue anticipation notes in a principal amount not 5614
exceeding fifty per cent of the total estimated proceeds of the 5615
tax to be collected during the first year of the levy. 5616
5617

(2) After the approval of a tax under this section for 5618
permanent improvements having a specific purpose, the board of 5619
education may anticipate a fraction of the proceeds of such tax 5620
and issue anticipation notes in a principal amount not exceeding 5621
fifty per cent of the total estimated proceeds of the tax 5622
remaining to be collected in each year over a period of five 5623
years after issuance of the notes. 5624

(3) After the approval of a tax under this section for 5625
general permanent improvements as defined under section 5705.21 5626
of the Revised Code, the board of education may anticipate a 5627
fraction of the proceeds of such tax and issue anticipation 5628
notes in a principal amount not exceeding fifty per cent of the 5629
total estimated proceeds of the tax to be collected in each year 5630
over a specified period of years, not exceeding ten, after 5631
issuance of the notes. 5632

Anticipation notes under this section shall be issued as 5633
provided in section 133.24 of the Revised Code. Notes issued 5634
under division (F) (1) or (2) of this section shall have 5635
principal payments during each year after the year of their 5636
issuance over a period not to exceed five years, and may have a 5637
principal payment in the year of their issuance. Notes issued 5638
under division (F) (3) of this section shall have principal 5639
payments during each year after the year of their issuance over 5640
a period not to exceed ten years, and may have a principal 5641
payment in the year of their issuance. 5642

(G) A tax for current operating expenses or for permanent 5643
improvements levied under this section for a specified number of 5644
years may be renewed or replaced in the same manner as a tax for 5645
current operating expenses or for permanent improvements levied 5646
under section 5705.21 of the Revised Code. A tax for current 5647

operating expenses or for permanent improvements levied under 5648
this section for a continuing period of time may be decreased in 5649
accordance with section 5705.261 of the Revised Code. 5650

(H) The submission of a question to the electors under 5651
this section is subject to the limitation on the number of 5652
elections that can be held in a year under section 5705.214 of 5653
the Revised Code. 5654

(I) A school district board of education proposing a 5655
ballot measure under this section to generate local resources 5656
for a project under the school building assistance expedited 5657
local partnership program under section 3318.36 of the Revised 5658
Code may combine the questions under division (D) of this 5659
section with a question for the levy of a property tax to 5660
generate moneys for maintenance of the classroom facilities 5661
acquired under that project as prescribed in section 3318.361 of 5662
the Revised Code. 5663

(J) (1) After receiving the county auditor's certification 5664
under division (A) of this section, the board of education of a 5665
qualifying school district, by a vote of two-thirds of all its 5666
members, may declare by resolution that it is necessary to levy 5667
a tax in excess of the ten-mill limitation for the purpose of 5668
paying the current expenses of the school district and of 5669
partnering community schools, as defined in section 5705.21 of 5670
the Revised Code; that it is necessary to issue general 5671
obligation bonds of the school district for permanent 5672
improvements of the district and to levy an additional tax in 5673
excess of the ten-mill limitation to pay debt charges on the 5674
bonds and any anticipatory securities; and that the question of 5675
the bonds and taxes shall be submitted to the electors of the 5676
school district at a special election, which shall not be 5677

earlier than ninety days after certification of the resolution 5678
to the board of elections, and the date of which shall be 5679
consistent with section 3505.01 of the Revised Code. 5680

The levy of taxes for the current expenses of a partnering 5681
community school under division (J) of this section and the 5682
distribution of proceeds from the tax by a qualifying school 5683
district to partnering community schools is hereby determined to 5684
be a proper public purpose. 5685

(2) The tax for the current expenses of the school 5686
district and of partnering community schools is subject to the 5687
requirements of divisions (B) (3), (4), and (5) of section 5688
5705.21 of the Revised Code. 5689

(3) In addition to the required specifications of the 5690
resolution under division (B) of this section, the resolution 5691
shall express the rate of the tax in mills per for each one 5692
dollar of taxable value and in dollars for each one hundred 5693
thousand dollars of fair market value, state the number of the 5694
mills to be levied for the current expenses of the partnering 5695
community schools and the number of the mills to be levied for 5696
the current expenses of the school district, specify the number 5697
of years (not exceeding ten) the tax will be levied or that it 5698
will be levied for a continuing period of time, and state the 5699
first year the tax will be levied. 5700

The resolution shall go into immediate effect upon its 5701
passage, and no publication of it is necessary other than that 5702
provided in the notice of election. The board of education shall 5703
certify a copy of the resolution, along with copies of the 5704
auditor's estimate and its resolution under division (A) of this 5705
section, to the board of elections immediately after its 5706
adoption. 5707

(4) The form of the ballot shall be modified by replacing 5708
the ballot form set forth in division (D) (3) of this section 5709
with the following: 5710

"Levy an additional property tax for the purpose of the 5711
current expenses of the school district and of partnering 5712
community schools at a rate not exceeding ~~(insert the~~ 5713
~~number of mills)~~ mills for each ~~one dollar~~ \$1 of ~~valuation~~ 5714
taxable value (of which (insert the number of mills to be 5715
allocated to partnering community schools) mills is to be 5716
allocated to partnering community schools), which amounts to 5717
\$..... ~~(insert the rate expressed in dollars and cents)~~ for 5718
each ~~one hundred dollars~~ \$100,000 of ~~valuation~~ fair market 5719
value, for (insert the number of years the levy is to be 5720
imposed, or that it will be levied for a continuing period of 5721
time)? 5722

| |
|---------------------------------------------|
| 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 5727
of the school district and of partnering community schools under 5728
division (J) of this section, and prior to the time the first 5729
collection and distribution from the levy can be made, the board 5730
of education may anticipate a fraction of the proceeds of the 5731
levy for the current expenses of the school district and issue 5732
anticipation notes in a principal amount not exceeding fifty per 5733
cent of the estimated proceeds of the levy to be collected 5734
during the first year of the levy and allocated to the school 5735
district. The portion of levy proceeds to be allocated to 5736
partnering community schools shall not be included in the 5737

estimated proceeds anticipated under this division and shall not 5738
be used to pay debt charges on any anticipation notes. 5739

The notes shall be issued as provided in section 133.24 of 5740
the Revised Code, shall have principal payments during each year 5741
after the year of their issuance over a period not to exceed 5742
five years, and may have a principal payment in the year of 5743
their issuance. 5744

(6) A tax for the current expenses of the school district 5745
and of partnering community schools levied under division (J) of 5746
this section for a specified number of years may be renewed or 5747
replaced in the same manner as a tax for the current expenses of 5748
a school district and of partnering community schools levied 5749
under division (B) of section 5705.21 of the Revised Code. A tax 5750
for the current expenses of the school district and of 5751
partnering community schools levied under this division for a 5752
continuing period of time may be decreased in accordance with 5753
section 5705.261 of the Revised Code. 5754

(7) The proceeds from the issuance of the general 5755
obligation bonds under division (J) of this section shall be 5756
used solely to pay for permanent improvements of the school 5757
district and not for permanent improvements of partnering 5758
community schools. 5759

Sec. 5705.219. (A) As used in this section: 5760

(1) "Eligible school district" means a city, local, or 5761
exempted village school district in which the taxes charged and 5762
payable for current expenses on residential/agricultural real 5763
property in the tax year preceding the year in which the levy 5764
authorized by this section will be submitted for elector 5765
approval or rejection are greater than two per cent of the 5766

taxable value of the residential/agricultural real property. 5767

(2) "Residential/agricultural real property" and 5768
"nonresidential/agricultural real property" means the property 5769
classified as such under section 5713.041 of the Revised Code. 5770

(3) "Effective tax rate" and "taxes charged and payable" 5771
have the same meanings as in division (B) of section 319.301 of 5772
the Revised Code. 5773

(B) On or after January 1, 2010, but before January 1, 5774
2015, the board of education of an eligible school district, by 5775
a vote of two-thirds of all its members, may adopt a resolution 5776
proposing to convert existing levies imposed for the purpose of 5777
current expenses into a levy raising a specified amount of tax 5778
money by repealing all or a portion of one or more of those 5779
existing levies and imposing a levy in excess of the ten-mill 5780
limitation that will raise a specified amount of money for 5781
current expenses of the district. 5782

The board of education shall certify a copy of the 5783
resolution to the tax commissioner not later than one hundred 5784
five days before the election upon which the repeal and levy 5785
authorized by this section will be proposed to the electors. 5786
Within ten days after receiving the copy of the resolution, the 5787
tax commissioner shall determine each of the following and 5788
certify the determinations to the board of education: 5789

(1) The dollar amount to be raised by the proposed levy, 5790
which shall be the product of: 5791

(a) The difference between the aggregate effective tax 5792
rate for residential/agricultural real property for the tax year 5793
preceding the year in which the repeal and levy will be proposed 5794
to the electors and twenty mills ~~per~~ for each one dollar of 5795

| | |
|--------------------------------------------------------------------|------|
| taxable value; | 5796 |
| (b) The total taxable value of all property on the tax | 5797 |
| list of real and public utility property for the tax year | 5798 |
| preceding the year in which the repeal and levy will be proposed | 5799 |
| to the electors. | 5800 |
| (2) The estimated tax rate of the proposed levy. | 5801 |
| (3) The existing levies and any portion of an existing | 5802 |
| levy to be repealed upon approval of the question. Levies shall | 5803 |
| be repealed in reverse chronological order from most recently | 5804 |
| imposed to least recently imposed until the sum of the effective | 5805 |
| tax rates repealed for residential/agricultural real property is | 5806 |
| equal to the difference calculated in division (B) (1) (a) of this | 5807 |
| section. | 5808 |
| (4) The sum of the following: | 5809 |
| (a) The total taxable value of nonresidential/agricultural | 5810 |
| real property for the tax year preceding the year in which the | 5811 |
| repeal and levy will be proposed to the electors multiplied by | 5812 |
| the difference between (i) the aggregate effective tax rate for | 5813 |
| nonresidential/agricultural real property for the existing | 5814 |
| levies and any portion of an existing levy to be repealed and | 5815 |
| (ii) the amount determined under division (B) (1) (a) of this | 5816 |
| section, but not less than zero; | 5817 |
| (b) The total taxable value of public utility tangible | 5818 |
| personal property for the tax year preceding the year in which | 5819 |
| the repeal and levy will be proposed to the electors multiplied | 5820 |
| by the difference between (i) the aggregate voted tax rate for | 5821 |
| the existing levies and any portion of an existing levy to be | 5822 |
| repealed and (ii) the amount determined under division (B) (1) (a) | 5823 |
| of this section, but not less than zero. | 5824 |

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

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

Immediately upon its passage, the resolution shall go into effect and shall be certified by the board of education to the county auditor of the proper county. The county auditor and the board of education shall proceed as required under section 5705.195 of the Revised Code. No publication of the resolution

is necessary other than that provided for in the notice of 5856
election. Section 5705.196 of the Revised Code shall govern the 5857
matters concerning the election. The submission of a question to 5858
the electors under this section is subject to the limitation on 5859
the number of election dates established by section 5705.214 of 5860
the Revised Code. 5861

(D) The form of the ballot to be used at the election 5862
provided for in this section shall be as follows: 5863

"Shall the existing levy of (insert the voted 5864
millage rate of the levy to be repealed), currently being 5865
charged against residential and agricultural property by 5866
the (insert the name of school district) at a rate of 5867
..... (insert the residential/agricultural real property 5868
effective tax rate of the levy being repealed) for the purpose 5869
of (insert the purpose of the existing levy) be 5870
repealed, and shall a levy be imposed by the (insert 5871
the name of school district) in excess of the ten-mill 5872
limitation for the necessary requirements of the school district 5873
in the sum of (insert the annual amount the levy is 5874
to produce), estimated by the tax commissioner to 5875
require (insert the number of mills) mills for each 5876
one dollar of valuation, which amounts to (insert the 5877
rate expressed in dollars and cents) for each one hundred 5878
dollars of valuation for the initial year of the tax, for a 5879
period of (insert the number of years the levy is to 5880
be imposed, or that it will be levied for a continuing period of 5881
time), commencing in (insert the first year the tax 5882
is to be levied), first due in calendar year (insert 5883
the first calendar year in which the tax shall be due)? 5884

5885

| | |
|----------------------------|------|
| FOR THE REPEAL AND TAX | 5886 |
| AGAINST THE REPEAL AND TAX | 5887 |

" 5888

If the question submitted is a proposal to repeal all or a 5889
portion of more than one existing levy, the form of the ballot 5890
shall be modified by substituting the statement "shall the 5891
existing levy of" with "shall existing levies of" and inserting 5892
the aggregate voted and aggregate effective tax rates to be 5893
repealed. 5894

(E) If a majority of the electors voting on the question 5895
submitted in an election vote in favor of the repeal and levy, 5896
the result shall be certified immediately after the canvass by 5897
the board of elections to the board of education. The board of 5898
education may make the levy necessary to raise the amount 5899
specified in the resolution for the purpose stated in the 5900
resolution and shall certify it to the county auditor, who shall 5901
extend it on the current year tax lists for collection. After 5902
the first year, the levy shall be included in the annual tax 5903
budget that is certified to the county budget commission. 5904

(F) A levy imposed under this section for a continuing 5905
period of time may be decreased or repealed pursuant to section 5906
5705.261 of the Revised Code. If a levy imposed under this 5907
section is decreased, the amount calculated under division (B) 5908
(4) of this section and paid under section 5705.2110 of the 5909
Revised Code shall be decreased by the same proportion as the 5910
levy is decreased. If the levy is repealed, no further payments 5911
shall be made to the district under that section. 5912

(G) At any time, the board of education, by a vote of two- 5913
thirds of all of its members, may adopt a resolution to renew a 5914

tax levied under this section. The resolution shall provide for 5915
levying the tax and specifically all of the following: 5916

(1) That the tax shall be called, and designated on the 5917
ballot as, a renewal levy; 5918

(2) The amount of the renewal tax, which shall be no more 5919
than the amount of tax previously collected; 5920

(3) The number of years, not to exceed ten, that the 5921
renewal tax will be levied, or that it will be levied for a 5922
continuing period of time; 5923

(4) That the purpose of the renewal tax is for current 5924
expenses. 5925

The board shall certify a copy of the resolution to the 5926
board of elections not later than ninety days before the date of 5927
the election at which the question is to be submitted, which 5928
shall be the date of a primary or general election. 5929

(H) The form of the ballot to be used at the election on 5930
the question of renewing a levy under this section shall be as 5931
follows: 5932

"Shall a tax levy renewing an existing levy of 5933
(insert the annual dollar amount the levy is to produce each 5934
year), estimated to require (insert the number of 5935
mills) mills for each ~~one dollar \$1~~ of ~~valuation taxable value,~~ 5936
which amounts to \$..... for each \$100,000 of fair market 5937
value, be imposed by the (insert the name of school 5938
district) for the purpose of current expenses for a period 5939
of (insert the number of years the levy is to be 5940
imposed, or that it will be levied for a continuing period of 5941
time), commencing in (insert the first year the tax 5942
is to be levied), first due in calendar year (insert 5943

the first calendar year in which the tax shall be due)? 5944

| | |
|-------------------------------------|------|
| FOR THE RENEWAL OF THE TAX LEVY | 5945 |
| AGAINST THE RENEWAL OF THE TAX LEVY | 5946 |

" 5947

If the levy submitted is to be for less than the amount of 5948
money previously collected, the form of the ballot shall be 5949
modified to add "and reducing" after "renewing" and to add 5950
before "estimated to require" the statement "be approved at a 5951
tax rate necessary to produce \$..... (insert the lower 5952
annual dollar amount the levy is to produce each year)." 5953
5954

Sec. 5705.233. (A) As used in this section, "criminal 5955
justice facility" means any facility located within the county 5956
in which a tax is levied under this section and for which the 5957
board of commissioners of such county may make an appropriation 5958
under section 307.45 of the Revised Code. 5959

(B) The board of county commissioners of any county, at 5960
any time, may declare by resolution that it may be necessary for 5961
the county to issue general obligation bonds for permanent 5962
improvements to a criminal justice facility, including the 5963
acquisition, construction, enlargement, renovation, or 5964
maintenance of such a facility. The resolution shall state all 5965
of the following: 5966

(1) The necessity and purpose of the bond issue; 5967

(2) The date of the general or special election at which 5968
the question shall be submitted to the electors; 5969

(3) The amount, approximate date, estimated rate of 5970
interest, and maximum number of years over which the principal 5971

of the bonds may be paid; 5972

(4) The necessity of levying a tax outside the ten-mill 5973
limitation to pay debt charges on the bonds and any anticipatory 5974
securities. 5975

On adoption of the resolution, the board of county 5976
commissioners shall certify a copy of it to the county auditor. 5977
The county auditor promptly shall estimate and certify to the 5978
board the average annual property tax rate required throughout 5979
the stated maturity of the bonds to pay debt charges on the 5980
bonds, in the same manner as under division (C) of section 5981
133.18 of the Revised Code. Division (B) of section 5705.03 of 5982
the Revised Code does not apply to tax levy proceedings 5983
initiated under this section. 5984

(C) After receiving the county auditor's certification 5985
under division (B) of this section, the board of county 5986
commissioners may declare by resolution that the amount of taxes 5987
that can be raised within the ten-mill limitation will be 5988
insufficient to provide an adequate amount for the present and 5989
future criminal justice requirements of the county; that it is 5990
necessary to issue general obligation bonds of the county for 5991
permanent improvements to a criminal justice facility and to 5992
levy an additional tax in excess of the ten-mill limitation to 5993
pay debt charges on the bonds and any anticipatory securities; 5994
that it is necessary for a specified number of years or for a 5995
continuing period of time to levy additional taxes in excess of 5996
the ten-mill limitation to provide funds for the acquisition, 5997
construction, enlargement, renovation, maintenance, and 5998
financing of permanent improvements to such a criminal justice 5999
facility or to pay for operating expenses of the facility and 6000
other criminal justice services for which the board may make an 6001

appropriation under section 307.45 of the Revised Code, or both; 6002
and that the question of the bonds and taxes shall be submitted 6003
to the electors of the county at a general or special election, 6004
which shall not be earlier than ninety days after certification 6005
of the resolution to the board of elections, and the date of 6006
which shall be consistent with section 3501.01 of the Revised 6007
Code. The resolution shall specify all of the following: 6008

(1) The county auditor's estimate of the average annual 6009
property tax rate required throughout the stated maturity of the 6010
bonds to pay debt charges on the bonds; 6011

(2) The proposed rate of the tax, if any, for operating 6012
expenses and criminal justice services, the first year the tax 6013
will be levied, and the number of years it will be levied, or 6014
that it will be levied for a continuing period of time; 6015

(3) The proposed rate of the tax, if any, for permanent 6016
improvements to a criminal justice facility, the first year the 6017
tax will be levied, and the number of years it will be levied, 6018
or that it will be levied for a continuing period of time. 6019

The resolution shall go into immediate effect upon its 6020
passage, and no publication of it is necessary other than that 6021
provided in the notice of election. The board of county 6022
commissioners shall certify a copy of the resolution, along with 6023
copies of the auditor's estimate and its resolution under 6024
division (B) of this section, to the board of elections 6025
immediately after its adoption. 6026

(D) The board of elections shall make the arrangements for 6027
the submission of the question proposed under division (C) of 6028
this section to the electors of the county, and the election 6029
shall be conducted, canvassed, and certified in the same manner 6030

as regular elections in the county for the election of county 6031
officers. The resolution shall be put before the electors as one 6032
ballot question, with a favorable vote indicating approval of 6033
the bond issue, the levy to pay debt charges on the bonds and 6034
any anticipatory securities, the operating expenses and criminal 6035
justice services levy, and the permanent improvements levy, as 6036
those levies may be proposed. The board of elections shall 6037
publish notice of the election in a newspaper of general 6038
circulation in the county once a week for two consecutive weeks, 6039
or as provided in section 7.16 of the Revised Code, before the 6040
election. If a board of elections operates and maintains a web 6041
site, that board also shall post notice of the election on its 6042
web site for thirty days before the election. The notice of 6043
election shall state all of the following: 6044

(1) The principal amount of the proposed bond issue; 6045

(2) The permanent improvements for which the bonds are to 6046
be issued; 6047

(3) The maximum number of years over which the principal 6048
of the bonds may be paid; 6049

(4) The estimated additional average annual property tax 6050
rate to pay the debt charges on the bonds, as certified by the 6051
county auditor; 6052

(5) The proposed rate of the additional tax, if any, for 6053
operating expenses and criminal justice services; 6054

(6) The number of years the operating expenses or criminal 6055
justice services tax will be in effect, or that it will be in 6056
effect for a continuing period of time; 6057

(7) The proposed rate of the additional tax, if any, for 6058
permanent improvements; 6059

(8) The number of years the permanent improvements tax 6060
will be in effect, or that it will be in effect for a continuing 6061
period of time; 6062

(9) The time and place of the election. 6063

(E) The form of the ballot for an election under this 6064
section is as follows: 6065

"Shall be authorized to do the following: 6066

(1) Issue bonds for the purpose of in the 6067
principal amount of \$....., to be repaid annually over a 6068
maximum period of years, and levy a property tax outside 6069
the ten-mill limitation, estimated by the county auditor to 6070
average over the bond repayment period mills for each ~~one-~~ 6071
~~dollar~~ \$1 of tax valuation taxable value, which amounts to 6072
\$..... (~~rate expressed in cents or dollars and cents, such as-~~ 6073
~~"36 cents" or "\$1.41"~~) ~~for each \$100-\$100,000 of tax-~~ 6074
~~valuation~~ fair market value, to pay the annual debt charges on 6075
the bonds, and to pay debt charges on any notes issued in 6076
anticipation of those bonds?" 6077

If either a levy for permanent improvements or a levy for 6078
operating expenses and criminal justice services is proposed, or 6079
both are proposed, the ballot also shall contain the following 6080
language, as appropriate: 6081

"(2) Levy an additional property tax to provide funds for 6082
the acquisition, construction, enlargement, renovation, 6083
maintenance, and financing of permanent improvements to a 6084
criminal justice facility at a rate not exceeding mills 6085
for each ~~one dollar~~ \$1 of tax valuation taxable value, which 6086
amounts to \$..... (~~rate expressed in cents or dollars and-~~ 6087
~~cents~~) ~~for each \$100-\$100,000 of tax valuation~~ fair market value, 6088

for (number of years of the levy, or a continuing period of time)? 6089
6090

(3) Levy an additional property tax to pay operating 6091
expenses of a criminal justice facility and provide other 6092
criminal justice services at a rate not exceeding mills 6093
for each ~~one dollar~~ \$1 of tax valuation~~taxable value~~, which 6094
amounts to \$..... ~~(rate expressed in cents or dollars and~~ 6095
~~cents)~~ for each \$100-\$100,000 of tax valuation~~fair market value~~, 6096
for (number of years of the levy, or a continuing period 6097
of time)? 6098

FOR THE BOND ISSUE AND LEVY (OR LEVIES) 6099

AGAINST THE BOND ISSUE AND LEVY (OR LEVIES) " 6100

(F) The board of elections promptly shall certify the 6101
results of the election to the tax commissioner and the county 6102
auditor. If a majority of the electors voting on the question 6103
vote for it, the board of county commissioners may proceed with 6104
issuance of the bonds and the levy and collection of the 6105
property tax for the debt service on the bonds and any 6106
anticipatory securities in the same manner and subject to the 6107
same limitations as for securities issued under section 133.18 6108
of the Revised Code, and with the levy and collection of the 6109
property tax or taxes for operating expenses and criminal 6110
justice services and for permanent improvements at the 6111
additional rate or any lesser rate in excess of the ten-mill 6112
limitation. Any securities issued by the board of commissioners 6113
under this section are Chapter 133. securities, as that term is 6114
defined in section 133.01 of the Revised Code. 6115

(G) (1) After the approval of a tax for operating expenses 6116
and criminal justice services under this section and before the 6117

time the first collection and distribution from the levy can be 6118
made, the board of county commissioners may anticipate a 6119
fraction of the proceeds of the levy and issue anticipation 6120
notes in a principal amount not exceeding fifty per cent of the 6121
total estimated proceeds of the tax to be collected during the 6122
first year of the levy. 6123

(2) After the approval of a tax under this section for 6124
permanent improvements to a criminal justice facility, the board 6125
of county commissioners may anticipate a fraction of the 6126
proceeds of the tax and issue anticipation notes in a principal 6127
amount not exceeding fifty per cent of the total estimated 6128
proceeds of the tax remaining to be collected in each year over 6129
a period of five years after issuance of the notes. 6130

Anticipation notes under this section shall be issued as 6131
provided in section 133.24 of the Revised Code. Notes issued 6132
under division (G) of this section shall have principal payments 6133
during each year after the year of their issuance over a period 6134
not to exceed five years, and may have a principal payment in 6135
the year of their issuance. 6136

(H) A tax for operating expenses and criminal justice 6137
services or for permanent improvements levied under this section 6138
for a specified number of years may be renewed or replaced in 6139
the same manner as a tax for current operating expenses or 6140
permanent improvements levied under section 5705.19 of the 6141
Revised Code. A tax levied under this section for a continuing 6142
period of time may be decreased in accordance with section 6143
5705.261 of the Revised Code. 6144

Sec. 5705.25. (A) A copy of any resolution adopted as 6145
provided in section 5705.19 or 5705.2111 of the Revised Code 6146
shall be certified by the taxing authority to the board of 6147

elections of the proper county not less than ninety days before 6148
the general election in any year, and the board shall submit the 6149
proposal to the electors of the subdivision at the succeeding 6150
November election. In the case of a qualifying library levy, the 6151
board shall submit the question to the electors of the library 6152
district or association library district. Except as otherwise 6153
provided in this division, a resolution to renew an existing 6154
levy, regardless of the section of the Revised Code under which 6155
the tax was imposed, shall not be placed on the ballot unless 6156
the question is submitted at the general election held during 6157
the last year the tax to be renewed may be extended on the real 6158
and public utility property tax list and duplicate, or at any 6159
election held in the ensuing year. The limitation of the 6160
foregoing sentence does not apply to a resolution to renew and 6161
increase or to renew part of an existing levy that was imposed 6162
under section 5705.191 of the Revised Code to supplement the 6163
general fund for the purpose of making appropriations for one or 6164
more of the following purposes: for public assistance, human or 6165
social services, relief, welfare, hospitalization, health, and 6166
support of general hospitals. The limitation of the second 6167
preceding sentence also does not apply to a resolution that 6168
proposes to renew two or more existing levies imposed under 6169
section 5705.222 or division (L) of section 5705.19 of the 6170
Revised Code, or under section 5705.21 or 5705.217 of the 6171
Revised Code, in which case the question shall be submitted on 6172
the date of the general or primary election held during the last 6173
year at least one of the levies to be renewed may be extended on 6174
the real and public utility property tax list and duplicate, or 6175
at any election held during the ensuing year. For purposes of 6176
this section, a levy shall be considered to be an "existing 6177
levy" through the year following the last year it can be placed 6178
on that tax list and duplicate. 6179

The board shall make the necessary arrangements for the 6180
submission of such questions to the electors of such 6181
subdivision, library district, or association library district, 6182
and the election shall be conducted, canvassed, and certified in 6183
the same manner as regular elections in such subdivision, 6184
library district, or association library district for the 6185
election of county officers. Notice of the election shall be 6186
published in a newspaper of general circulation in the 6187
subdivision, library district, or association library district 6188
once a week for two consecutive weeks, or as provided in section 6189
7.16 of the Revised Code, prior to the election. If the board of 6190
elections operates and maintains a web site, the board of 6191
elections shall post notice of the election on its web site for 6192
thirty days prior to the election. The notice shall state the 6193
purpose, the proposed increase in rate expressed in dollars ~~and~~ 6194
~~cents~~ for each one hundred thousand dollars of ~~valuation~~ fair 6195
market value as well as in mills for each one dollar of 6196
~~valuation~~ taxable value, the number of years during which the 6197
increase will be in effect, the first month and year in which 6198
the tax will be levied, and the time and place of the election. 6199

(B) The form of the ballots cast at an election held 6200
pursuant to division (A) of this section shall be as follows: 6201

"An additional tax for the benefit of (name of subdivision 6202
or public library) for the purpose of (purpose stated 6203
in the resolution) at a rate not exceeding 6204
mills for each ~~one dollar~~ \$1 of ~~valuation~~ taxable value, which 6205
amounts to ~~(rate expressed in dollars and cents)~~ \$..... 6206
for each ~~one hundred dollars~~ \$100,000 of ~~valuation~~ fair market 6207
value, for (life of indebtedness or number of years the 6208
levy is to run). 6209

| |
|----------------------|
| For the Tax Levy |
| Against the Tax Levy |

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6211
6212

"

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(C) If the levy is to be in effect for a continuing period
of time, the notice of election and the form of ballot shall so
state instead of setting forth a specified number of years for
the 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 run, the phrase
", commencing in (first year the tax is to be
levied), first due in calendar year (first calendar
year in which the tax shall be due)."

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

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If the levy submitted is a proposal to renew two or more
existing levies imposed under section 5705.222 or division (L)
of section 5705.19 of the Revised Code, or under section 5705.21
or 5705.217 of the Revised Code, the form of the ballot

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6236
6237
6238

specified in division (B) of this section shall be modified by 6239
substituting for the words "an additional tax" the words "a 6240
renewal of(insert the number of levies to be renewed) 6241
existing taxes." 6242

If the levy submitted is a levy under section 5705.72 of 6243
the Revised Code or a proposal to renew, increase, or decrease 6244
an existing levy imposed under that section, the name of the 6245
subdivision shall be "the unincorporated area of 6246
(name of township)." 6247

The question covered by such resolution shall be submitted 6248
as a separate proposition but may be printed on the same ballot 6249
with any other proposition submitted at the same election, other 6250
than the election of officers. More than one such question may 6251
be submitted at the same election. 6252

(D) A levy voted in excess of the ten-mill limitation 6253
under this section shall be certified to the tax commissioner. 6254
In the first year of the levy, it shall be extended on the tax 6255
lists after the February settlement succeeding the election. If 6256
the additional tax is to be placed upon the tax list of the 6257
current year, as specified in the resolution providing for its 6258
submission, the result of the election shall be certified 6259
immediately after the canvass by the board of elections to the 6260
taxing authority, who shall make the necessary levy and certify 6261
it to the county auditor, who shall extend it on the tax lists 6262
for collection. After the first year, the tax levy shall be 6263
included in the annual tax budget that is certified to the 6264
county budget commission. 6265

Sec. 5705.251. (A) A copy of a resolution adopted under 6266
section 5705.212 or 5705.213 of the Revised Code shall be 6267
certified by the board of education to the board of elections of 6268

the proper county not less than ninety days before the date of 6269
the election specified in the resolution, and the board of 6270
elections shall submit the proposal to the electors of the 6271
school district at a special election to be held on that date. 6272
The board of elections shall make the necessary arrangements for 6273
the submission of the question or questions to the electors of 6274
the school district, and the election shall be conducted, 6275
canvassed, and certified in the same manner as regular elections 6276
in the school district for the election of county officers. 6277
Notice of the election shall be published in a newspaper of 6278
general circulation in the subdivision once a week for two 6279
consecutive weeks, or as provided in section 7.16 of the Revised 6280
Code, prior to the election. If the board of elections operates 6281
and maintains a web site, the board of elections shall post 6282
notice of the election on its web site for thirty days prior to 6283
the election. 6284

(1) In the case of a resolution adopted under section 6285
5705.212 of the Revised Code, the notice shall state separately, 6286
for each tax being proposed, the purpose; the proposed increase 6287
in rate, expressed in dollars ~~and cents~~ for each one hundred 6288
thousand dollars of ~~valuation~~ fair market value as well as in 6289
mills for each one dollar of ~~valuation~~ taxable value; the number 6290
of years during which the increase will be in effect; and the 6291
first calendar year in which the tax will be due. For an 6292
election on the question of a renewal levy, the notice shall 6293
state the purpose; the proposed rate, expressed in dollars ~~and~~ 6294
~~cents~~ for each one hundred thousand dollars of ~~valuation~~ fair 6295
market value as well as in mills for each one dollar of 6296
~~valuation~~ taxable value; and the number of years the tax will be 6297
in effect. If the resolution is adopted under division (C) of 6298
that section, the rate of each tax being proposed shall be 6299

expressed as both the total rate and the portion of the total 6300
rate to be allocated to the qualifying school district and the 6301
portion to be allocated to partnering community schools. 6302

(2) In the case of a resolution adopted under section 6303
5705.213 of the Revised Code, the notice shall state the 6304
purpose; the amount proposed to be raised by the tax in the 6305
first year it is levied; the estimated average additional tax 6306
rate for the first year it is proposed to be levied, expressed 6307
in mills for each one dollar of ~~valuation~~taxable value and in 6308
dollars ~~and cents~~ for each one hundred thousand dollars of 6309
~~valuation~~fair market value; the number of years during which the 6310
increase will be in effect; and the first calendar year in which 6311
the tax will be due. The notice also shall state the amount by 6312
which the amount to be raised by the tax may be increased in 6313
each year after the first year. The amount of the allowable 6314
increase may be expressed in terms of a dollar increase over, or 6315
a percentage of, the amount raised by the tax in the immediately 6316
preceding year. For an election on the question of a renewal 6317
levy, the notice shall state the purpose; the amount proposed to 6318
be raised by the tax; the estimated tax rate, expressed in mills 6319
for each one dollar of ~~valuation~~taxable value and in dollars 6320
~~and cents~~ for each one hundred thousand dollars of ~~valuation~~fair 6321
market value; and the number of years the tax will be in effect. 6322

In any case, the notice also shall state the time and 6323
place of the election. 6324

(B) (1) The form of the ballot in an election on taxes 6325
proposed under section 5705.212 of the Revised Code shall be as 6326
follows: 6327

"Shall the school district be authorized to 6328
levy taxes for current expenses, the aggregate rate of which may 6329

increase in (number) increment(s) of not more than 6330
mill(s) for each ~~dollar-\$1~~ of ~~valuation~~taxable value, from an 6331
original rate of mill(s) for each ~~dollar-\$1~~ of 6332
~~valuation~~taxable value, which amounts to \$..... (~~rate expressed~~ 6333
~~in dollars and cents~~) for each ~~one hundred dollars \$100,000~~ of 6334
~~valuation~~fair market value, to a maximum rate of mill(s) 6335
for each ~~dollar-\$1~~ of ~~valuation~~taxable value, which amounts to 6336
\$..... (~~rate expressed in dollars and cents~~) for each ~~one~~ 6337
~~hundred dollars \$100,000~~ of ~~valuation~~fair market value? The 6338
original tax is first proposed to be levied in (the first 6339
year of the tax), and the incremental tax in (the first 6340
year of the increment) (if more than one incremental tax is 6341
proposed in the resolution, the first year that each incremental 6342
tax is proposed to be levied shall be stated in the preceding 6343
format, and the increments shall be referred to as the first, 6344
second, third, or fourth increment, depending on their number). 6345
The aggregate rate of tax so authorized will (insert 6346
either, "expire with the original rate of tax which shall be in 6347
effect for years" or "be in effect for a continuing 6348
period of time"). 6349

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| FOR THE TAX LEVIES |
| AGAINST THE TAX LEVIES |

" 6353

If the tax is proposed by a qualifying school district 6354
under division (C) (1) of section 5705.212 of the Revised Code, 6355
the form of the ballot shall be modified by adding, after the 6356
phrase "~~each dollar-\$1~~ of ~~valuation~~taxable value," the 6357
following: "(of which mills is to be allocated to 6358
partnering community schools)." 6359

(2) The form of the ballot in an election on the question 6360
of a renewal levy under section 5705.212 of the Revised Code 6361
shall be as follows: 6362

"Shall the school district be authorized to 6363
renew a tax for current expenses at a rate not 6364
exceeding mills for each ~~dollar-\$1~~ of ~~valuation~~taxable 6365
value, which amounts to \$..... ~~(rate expressed in dollars-~~ 6366
~~and cents)~~ for each ~~one hundred dollars-\$100,000~~ of 6367
~~valuation~~fair market value, for (number of years the 6368
levy shall be in effect, or a continuing period of time)? 6369

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| FOR THE TAX LEVY |
| AGAINST THE TAX LEVY |

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If the tax is proposed by a qualifying school district 6374
under division (C) (2) of section 5705.212 of the Revised Code 6375
and the total rate and the rates allocated to the school 6376
district and partnering community schools are to remain the same 6377
as those of the levy being renewed, the form of the ballot shall 6378
be modified by adding, after the phrase "each ~~dollar-\$1~~ of 6379
~~valuation~~taxable," the following: "(of which mills is to 6380
be allocated to partnering community schools)." If the total 6381
rate is to be increased, the form of the ballot shall state that 6382
the proposal is to renew the existing tax with an increase in 6383
rate and shall state the increase in rate, the total rate 6384
resulting from the increase, and, of that rate, the portion of 6385
the rate to be allocated to partnering community schools. If the 6386
total rate is to be decreased, the form of the ballot shall 6387
state that the proposal is to renew a part of the existing tax 6388
and shall state the reduction in rate, the total rate resulting 6389

from the decrease, and, of that rate, the portion of the rate to 6390
be allocated to partnering community schools. 6391

(3) If a tax proposed by a ballot form prescribed in 6392
division (B)(1) or (2) of this section is to be placed on the 6393
current tax list, the form of the ballot shall be modified by 6394
adding, after the statement of the number of years the levy is 6395
to be in effect, the phrase ", commencing in (first 6396
year the tax is to be levied), first due in calendar 6397
year (first calendar year in which the tax shall be 6398
due)." 6399

(C) The form of the ballot in an election on a tax 6400
proposed under section 5705.213 of the Revised Code shall be as 6401
follows: 6402

"Shall the school district be authorized to levy 6403
the following tax for current expenses? The tax will first be 6404
levied in (year) to raise \$..... ~~(dollars)~~. In 6405
the (number of years) following years, the tax will 6406
increase by not more than (per cent or dollar amount of 6407
increase) each year, so that, during (last year of the 6408
tax), the tax will raise approximately (dollars). The 6409
county auditor estimates that the rate ~~of the tax per dollar of~~
~~valuation~~ will be mill(s) for each \$1 of taxable value, 6410
which amounts to \$..... ~~per one hundred dollars for each~~ 6411
\$100,000 of valuation fair market value, both during 6412
(first year of the tax) and mill(s) for each \$1 of 6413
taxable value, which amounts to \$..... ~~per one hundred dollars~~
~~for each \$100,000 of valuation~~ fair market value, during 6414
(last year of the tax). The tax will not be levied after 6415
(year). 6416
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| 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
renewal levy under section 5705.213 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 which will raise \$.....
~~(dollars)~~, estimated by the county auditor to be mills
for each ~~dollar~~ \$1 of valuation taxable value, which amounts to
\$..... (rate expressed in dollars and cents) for each ~~one~~
~~hundred dollars~~ \$100,000 of valuation fair market value? The tax
shall be in effect for (the number of years the levy
shall be in effect, or a continuing period of time).

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| 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,

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other than the election of officers. More than one question may 6448
be submitted at the same election. 6449

(E) Taxes voted in excess of the ten-mill limitation under 6450
division (B) or (C) of this section shall be certified to the 6451
tax commissioner. If an additional tax is to be placed upon the 6452
tax list of the current year, as specified in the resolution 6453
providing for its submission, the result of the election shall 6454
be certified immediately after the canvass by the board of 6455
elections to the board of education. The board of education 6456
immediately shall make the necessary levy and certify it to the 6457
county auditor, who shall extend it on the tax list for 6458
collection. After the first year, the levy shall be included in 6459
the annual tax budget that is certified to the county budget 6460
commission. 6461

Sec. 5705.261. The question of decrease of an increased 6462
rate of levy approved for a continuing period of time by the 6463
voters of a subdivision or, in the case of a qualifying library 6464
levy, the voters of the library district or association library 6465
district, may be initiated by the filing of a petition with the 6466
board of elections of the proper county not less than ninety 6467
days before the general election in any year requesting that an 6468
election be held on such question. Such petition shall state the 6469
amount of the proposed decrease in the rate of levy and shall be 6470
signed by qualified electors residing in the subdivision, 6471
library district, or association library district equal in 6472
number to at least ten per cent of the total number of votes 6473
cast in the subdivision, library district, or association 6474
library district for the office of governor at the most recent 6475
general election for that office. Only one such petition may be 6476
filed during each five-year period following the election at 6477
which the voters approved the increased rate for a continuing 6478

period of time.

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After determination by it that such petition is valid, the
board of elections shall submit the question to the electors of
the subdivision, library district, or association library
district at the succeeding general election. The election shall
be conducted, canvassed, and certified in the same manner as
regular elections in such subdivision, library district, or
association library district for county offices. Notice of the
election shall be published in a newspaper of general
circulation in the district once a week for two consecutive
weeks, or as provided in section 7.16 of the Revised Code, prior
to the election. If the board of elections operates and
maintains a web site, the board of elections shall post notice
of the election on its web site for thirty days prior to the
election. The notice shall state the purpose, the amount of the
proposed decrease in rate, expressed in mills for each one
dollar of taxable value and dollars for each one hundred
thousand dollars of fair market value, and the time and place of
the election. The form of the ballot cast at such election shall
be prescribed by the secretary of state but must include all
information required to be included in the notice. The question
covered by ~~such the~~ petition shall be submitted as a separate
proposition but it may be printed on the same ballot with any
other propositions submitted at the same election other than the
election of officers. If a majority of the qualified electors
voting on the question of a decrease at such election approve
the proposed decrease in rate, the result of the election shall
be certified immediately after the canvass by the board of
elections to the appropriate taxing authority, which shall
thereupon, after the current year, cease to levy such increased
rate or levy such tax at such reduced rate upon the ~~duplicate~~

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tax list of the subdivision, library district, or association 6510
library district. If notes have been issued in anticipation of 6511
the collection of such levy, the taxing authority shall continue 6512
to levy and collect under authority of the election authorizing 6513
the original levy such amounts as will be sufficient to pay the 6514
principal of and interest on such anticipation notes as the same 6515
fall due. 6516

In the case of a levy for the current expenses of a 6517
qualifying school district and of partnering community schools 6518
imposed under section 5705.192, division (B) of section 5705.21, 6519
division (C) of section 5705.212, or division (J) of section 6520
5705.218 of the Revised Code for a continuing period of time, 6521
the rate allocated to the school district and to partnering 6522
community schools shall each be decreased by a number of mills 6523
per dollar that is proportionate to the decrease in the rate of 6524
the levy in proportion to the rate at which the levy was imposed 6525
before the decrease. 6526

Sec. 5705.55. (A) The board of directors of a lake 6527
facilities authority, by a vote of two-thirds of all its 6528
members, may at any time declare by resolution that the amount 6529
of taxes which may be raised within the ten-mill limitation by 6530
levies on the current tax duplicate will be insufficient to 6531
provide an adequate amount for the necessary requirements of the 6532
authority, that it is necessary to levy a tax in excess of such 6533
limitation for any of the purposes specified in divisions (A), 6534
(B), (F), and (H) of section 5705.19 of the Revised Code, and 6535
that the question of such additional tax levy shall be submitted 6536
by the board to the electors residing within the boundaries of 6537
the impacted lake district on the day of a primary or general 6538
election. The resolution shall conform to section 5705.19 of the 6539
Revised Code, except that the tax levy may be in effect for no 6540

more than five years, as set forth in the resolution, unless the 6541
levy is for the payment of debt charges, and the total number of 6542
mills levied for each dollar of taxable valuation that may be 6543
levied under this section for any tax year shall not exceed one 6544
mill. If the levy is for the payment of debt charges, the levy 6545
shall be for the life of the bond indebtedness. 6546

The resolution shall specify the date of holding the 6547
election, which shall not be earlier than ninety days after the 6548
adoption and certification of the resolution to the board of 6549
elections. The resolution shall not include a levy on the 6550
current tax list and duplicate unless the election is to be held 6551
at or prior to the first Tuesday after the first Monday in 6552
November of the current tax year. 6553

The resolution shall be certified to the board of 6554
elections of the proper county or counties not less than ninety 6555
days before the date of the election. The resolution shall go 6556
into immediate effect upon its passage, and no publication of 6557
the resolution shall be necessary other than that provided in 6558
the notice of election. Section 5705.25 of the Revised Code 6559
shall govern the arrangements for the submission of such 6560
question and other matters concerning the election, to which 6561
that section refers, except that the election shall be held on 6562
the date specified in the resolution. If a majority of the 6563
electors voting on the question so submitted in an election vote 6564
in favor of the levy, the board of directors may forthwith make 6565
the necessary levy within the boundaries of the impacted lake 6566
district at the additional rate in excess of the ten-mill 6567
limitation on the tax list, for the purpose stated in the 6568
resolution. The tax levy shall be included in the next annual 6569
tax budget that is certified to the county budget commission. 6570

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

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

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|----------------------|
| 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.

(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 6600
created. 6601

Sec. 5739.023. (A) (1) For the purpose of providing 6602
additional general revenues for a transit authority or funding a 6603
regional transportation improvement project under section 6604
5595.06 of the Revised Code, or both, and to pay the expenses of 6605
administering such levy, any transit authority as defined in 6606
division (U) of section 5739.01 of the Revised Code may levy a 6607
tax upon every retail sale made in the territory of the transit 6608
authority, except sales of watercraft and outboard motors 6609
required to be titled pursuant to Chapter 1548. of the Revised 6610
Code and sales of motor vehicles, at a rate of not more than one 6611
and one-half per cent at any multiple of one-tenth of one per 6612
cent and may increase the existing rate of tax to not more than 6613
one and one-half per cent at any multiple of one-tenth of one 6614
per cent. The tax shall be levied and the rate increased 6615
pursuant to a resolution of the legislative authority of the 6616
transit authority and a certified copy of the resolution shall 6617
be delivered by the fiscal officer to the board of elections as 6618
provided in section 3505.071 of the Revised Code and to the tax 6619
commissioner. The resolution shall specify the number of years 6620
for which the tax is to be in effect or that the tax is for a 6621
continuing period of time, and the date of the election on the 6622
question of the tax pursuant to section 306.70 of the Revised 6623
Code, except that the question may not be submitted at a special 6624
election held in August unless the tax is for a term of five 6625
years or less. For the purposes of division (C) (1) of this 6626
section, the term of a tax is five years or less if the tax ends 6627
on or before the last day of the twentieth calendar quarter 6628
beginning after the first calendar quarter in which the tax is 6629
imposed. The board of elections shall certify the results of the 6630

election to the transit authority and tax commissioner. 6631

(2) Except as provided in division (C) of this section, 6632
the tax levied by the resolution shall become effective on the 6633
first day of a calendar quarter next following the sixty-fifth 6634
day following the date the tax commissioner receives from the 6635
board of elections the certification of the results of the 6636
election on the question of the tax. 6637

(B) The legislative authority may, at any time while the 6638
tax is in effect, by resolution fix the rate of the tax at any 6639
rate authorized by this section and not in excess of that 6640
approved by the voters pursuant to section 306.70 of the Revised 6641
Code. Except as provided in division (C) of this section, any 6642
change in the rate of the tax shall be made effective on the 6643
first day of a calendar quarter next following the sixty-fifth 6644
day following the date the tax commissioner receives the 6645
certification of the resolution; provided, that in any case 6646
where bonds, or notes in anticipation of bonds, of a regional 6647
transit authority have been issued under section 306.40 of the 6648
Revised Code without a vote of the electors while the tax 6649
proposed to be reduced was in effect, the board of trustees of 6650
the regional transit authority shall continue to levy and 6651
collect under authority of the original election authorizing the 6652
tax a rate of tax that the board of trustees reasonably 6653
estimates will produce an amount in that year equal to the 6654
amount of principal of and interest on those bonds as is payable 6655
in that year. 6656

(C) Upon receipt from the board of elections of the 6657
certification of the results of the election required by 6658
division (A) of this section, or from the legislative authority 6659
of the certification of a resolution under division (B) of this 6660

section, the tax commissioner shall provide notice of a tax rate 6661
change in a manner that is reasonably accessible to all affected 6662
vendors. The commissioner shall provide this notice at least 6663
sixty days prior to the effective date of the rate change. The 6664
commissioner, by rule, may establish the method by which notice 6665
will be provided. 6666

(D) If a vendor makes a sale in this state by printed 6667
catalog and the consumer computed the tax on the sale based on 6668
local rates published in the catalog, any tax levied or rate 6669
changed under this section shall not apply to such a sale until 6670
the first day of a calendar quarter following the expiration of 6671
one hundred twenty days from the date of notice by the tax 6672
commissioner pursuant to division (C) of this section. 6673

(E) The tax on every retail sale subject to a tax levied 6674
pursuant to this section is in addition to the tax levied by 6675
section 5739.02 of the Revised Code and any tax levied pursuant 6676
to section 5739.021 or 5739.026 of the Revised Code. 6677

(F) The additional tax levied by the transit authority 6678
shall be collected pursuant to section 5739.025 of the Revised 6679
Code. 6680

(G) Any tax levied pursuant to this section is subject to 6681
the exemptions provided in section 5739.02 of the Revised Code 6682
and in addition shall not be applicable to sales not within the 6683
taxing power of a transit authority under the constitution of 6684
the United States or the constitution of this state. 6685

(H) The rate of a tax levied under this section is subject 6686
to reduction under section 5739.028 of the Revised Code, if a 6687
ballot question is approved by voters pursuant to that section. 6688

Sec. 5739.026. (A) A board of county commissioners may 6689

levy a tax on every retail sale in the county, except sales of 6690
watercraft and outboard motors required to be titled pursuant to 6691
Chapter 1548. of the Revised Code and sales of motor vehicles, 6692
at a rate of not more than one-half of one per cent at any 6693
multiple of one-tenth of one per cent and may increase an 6694
existing rate of tax to not more than one-half of one per cent 6695
at any multiple of one-tenth of one per cent, to pay the 6696
expenses of administering the tax and, except as provided in 6697
division (A) (6) of this section, for any one or more of the 6698
following purposes provided that the aggregate levy for all such 6699
purposes does not exceed one-half of one per cent: 6700

(1) To provide additional revenues for the payment of 6701
bonds or notes issued in anticipation of bonds issued by a 6702
convention facilities authority established by the board of 6703
county commissioners under Chapter 351. of the Revised Code and 6704
to provide additional operating revenues for the convention 6705
facilities authority; 6706

(2) To provide additional revenues for a transit authority 6707
operating in the county; 6708

(3) To provide additional revenue for the county's general 6709
fund; 6710

(4) To provide additional revenue for permanent 6711
improvements to be distributed by the community improvements 6712
board in accordance with section 307.283 and to pay principal, 6713
interest, and premium on bonds issued under section 307.284 of 6714
the Revised Code; 6715

(5) To provide additional revenue for the acquisition, 6716
construction, equipping, or repair of any specific permanent 6717
improvement or any class or group of permanent improvements, 6718

which improvement or class or group of improvements shall be 6719
enumerated in the resolution required by division (D) of this 6720
section, and to pay principal, interest, premium, and other 6721
costs associated with the issuance of bonds or notes in 6722
anticipation of bonds issued pursuant to Chapter 133. of the 6723
Revised Code for the acquisition, construction, equipping, or 6724
repair of the specific permanent improvement or class or group 6725
of permanent improvements; 6726

(6) To provide revenue for the implementation and 6727
operation of a 9-1-1 system in the county. If the tax is levied 6728
or the rate increased exclusively for such purpose, the tax 6729
shall not be levied or the rate increased for more than five 6730
years. At the end of the last year the tax is levied or the rate 6731
increased, any balance remaining in the special fund established 6732
for such purpose shall remain in that fund and be used 6733
exclusively for such purpose until the fund is completely 6734
expended, and, notwithstanding section 5705.16 of the Revised 6735
Code, the board of county commissioners shall not petition for 6736
the transfer of money from such special fund, and the tax 6737
commissioner shall not approve such a petition. 6738

If the tax is levied or the rate increased for such 6739
purpose for more than five years, the board of county 6740
commissioners also shall levy the tax or increase the rate of 6741
the tax for one or more of the purposes described in divisions 6742
(A) (1) to (5) of this section and shall prescribe the method for 6743
allocating the revenues from the tax each year in the manner 6744
required by division (C) of this section. 6745

(7) To provide additional revenue for the operation or 6746
maintenance of a detention facility, as that term is defined 6747
under division (F) of section 2921.01 of the Revised Code; 6748

(8) To provide revenue to finance the construction or 6749
renovation of a sports facility, but only if the tax is levied 6750
for that purpose in the manner prescribed by section 5739.028 of 6751
the Revised Code. 6752

As used in division (A)(8) of this section: 6753

(a) "Sports facility" means a facility intended to house 6754
major league professional athletic teams. 6755

(b) "Constructing" or "construction" includes providing 6756
fixtures, furnishings, and equipment. 6757

(9) To provide additional revenue for the acquisition of 6758
agricultural easements, as defined in section 5301.67 of the 6759
Revised Code; to pay principal, interest, and premium on bonds 6760
issued under section 133.60 of the Revised Code; and for the 6761
supervision and enforcement of agricultural easements held by 6762
the county; 6763

(10) To provide revenue for the provision of ambulance, 6764
paramedic, or other emergency medical services; 6765

(11) To provide revenue for the operation of a lake 6766
facilities authority and the remediation of an impacted 6767
watershed by a lake facilities authority, as provided in Chapter 6768
353. of the Revised Code; 6769

(12) To provide additional revenue for a regional 6770
transportation improvement project under section 5595.06 of the 6771
Revised Code. 6772

Pursuant to section 755.171 of the Revised Code, a board 6773
of county commissioners may pledge and contribute revenue from a 6774
tax levied for the purpose of division (A)(5) of this section to 6775
the payment of debt charges on bonds issued under section 755.17 6776

of the Revised Code.

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The rate of tax shall be a multiple of one-tenth of one per cent, unless a portion of the rate of an existing tax levied under section 5739.023 of the Revised Code has been reduced, and the rate of tax levied under this section has been increased, pursuant to section 5739.028 of the Revised Code, in which case the aggregate of the rates of tax levied under this section and section 5739.023 of the Revised Code shall be a multiple of one-tenth of one per cent. The tax shall be levied and the rate increased pursuant to a resolution adopted by a majority of the members of the board. The board shall deliver a certified copy of the resolution to the tax commissioner, not later than the sixty-fifth day prior to the date on which the tax is to become effective, which shall be the first day of a calendar quarter.

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Prior to the adoption of any resolution to levy the tax or to increase the rate of tax exclusively for the purpose set forth in division (A)(3) of this section, the board of county commissioners shall conduct two public hearings on the resolution, the second hearing to be no fewer than three nor more than ten days after the first. Notice of the date, time, and place of the hearings shall be given by publication in a newspaper of general circulation in the county, or as provided in section 7.16 of the Revised Code, once a week on the same day of the week for two consecutive weeks. The second publication shall be no fewer than ten nor more than thirty days prior to the first hearing. Except as provided in division (E) of this section, the resolution shall be subject to a referendum as provided in sections 305.31 to 305.41 of the Revised Code. If the resolution is adopted as an emergency measure necessary for the immediate preservation of the public peace, health, or safety, it must receive an affirmative vote of all of the

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members of the board of county commissioners and shall state the reasons for the necessity.

If the tax is for more than one of the purposes set forth in divisions (A)(1) to (7), (9), (10), and (12) of this section, or is exclusively for one of the purposes set forth in division (A)(1), (2), (4), (5), (6), (7), (9), (10), or (12) of this section, the resolution shall not go into effect unless it is approved by a majority of the electors voting on the question of the tax.

(B) The board of county commissioners shall adopt a resolution under section 351.02 of the Revised Code creating the convention facilities authority, or under section 307.283 of the Revised Code creating the community improvements board, before adopting a resolution levying a tax for the purpose of a convention facilities authority under division (A)(1) of this section or for the purpose of a community improvements board under division (A)(4) of this section.

(C)(1) If the tax is to be used for more than one of the purposes set forth in divisions (A)(1) to (7), (9), (10), and (12) of this section, the board of county commissioners shall establish the method that will be used to determine the amount or proportion of the tax revenue received by the county during each year that will be distributed for each of those purposes, including, if applicable, provisions governing the reallocation of a convention facilities authority's allocation if the authority is dissolved while the tax is in effect. The allocation method may provide that different proportions or amounts of the tax shall be distributed among the purposes in different years, but it shall clearly describe the method that will be used for each year. Except as otherwise provided in

division (C) (2) of this section, the allocation method 6838
established by the board is not subject to amendment during the 6839
life of the tax. 6840

(2) Subsequent to holding a public hearing on the proposed 6841
amendment, the board of county commissioners may amend the 6842
allocation method established under division (C) (1) of this 6843
section for any year, if the amendment is approved by the 6844
governing board of each entity whose allocation for the year 6845
would be reduced by the proposed amendment. In the case of a tax 6846
that is levied for a continuing period of time, the board may 6847
not so amend the allocation method for any year before the sixth 6848
year that the tax is in effect. 6849

(a) If the additional revenues provided to the convention 6850
facilities authority are pledged by the authority for the 6851
payment of convention facilities authority revenue bonds for as 6852
long as such bonds are outstanding, no reduction of the 6853
authority's allocation of the tax shall be made for any year 6854
except to the extent that the reduced authority allocation, when 6855
combined with the authority's other revenues pledged for that 6856
purpose, is sufficient to meet the debt service requirements for 6857
that year on such bonds. 6858

(b) If the additional revenues provided to the county are 6859
pledged by the county for the payment of bonds or notes 6860
described in division (A) (4) or (5) of this section, for as long 6861
as such bonds or notes are outstanding, no reduction of the 6862
county's or the community improvements board's allocation of the 6863
tax shall be made for any year, except to the extent that the 6864
reduced county or community improvements board allocation is 6865
sufficient to meet the debt service requirements for that year 6866
on such bonds or notes. 6867

(c) If the additional revenues provided to the transit authority are pledged by the authority for the payment of revenue bonds issued under section 306.37 of the Revised Code, for as long as such bonds are outstanding, no reduction of the authority's allocation of tax shall be made for any year, except to the extent that the authority's reduced allocation, when combined with the authority's other revenues pledged for that purpose, is sufficient to meet the debt service requirements for that year on such bonds.

(d) If the additional revenues provided to the county are pledged by the county for the payment of bonds or notes issued under section 133.60 of the Revised Code, for so long as the bonds or notes are outstanding, no reduction of the county's allocation of the tax shall be made for any year, except to the extent that the reduced county allocation is sufficient to meet the debt service requirements for that year on the bonds or notes.

(D) (1) The resolution levying the tax or increasing the rate of tax shall state the rate of the tax or the rate of the increase; the purpose or purposes for which it is to be levied; the number of years for which it is to be levied or that it is for a continuing period of time; the allocation method required by division (C) of this section; and if required to be submitted to the electors of the county under division (A) of this section, the date of the election at which the proposal shall be submitted to the electors of the county, which shall be not less than ninety days after the certification of a copy of the resolution to the board of elections and, if the tax is to be levied exclusively for the purpose set forth in division (A) (3) of this section, shall not occur in August of any year. Upon certification of the resolution to the board of elections, the

board of county commissioners shall notify the tax commissioner 6899
in writing of the levy question to be submitted to the electors. 6900
A board of county commissioners may not adopt a resolution 6901
submitting the question of a tax or an increase thereof at a 6902
special election held in August, nor may a board of elections 6903
submit such a question at such an election unless the tax or 6904
increase is for a term of five years or less. For the purposes 6905
of division (D)(1) of this section, the term of a tax is five 6906
years or less if the tax ends on or before the last day of the 6907
twentieth calendar quarter beginning after the first calendar 6908
quarter in which the tax is imposed. If approved by a majority 6909
of the electors, the tax shall become effective on the first day 6910
of a calendar quarter next following the sixty-fifth day 6911
following the date the board of county commissioners and tax 6912
commissioner receive from the board of elections the 6913
certification of the results of the election, except as provided 6914
in division (E) of this section. 6915

(2) (a) A resolution specifying that the tax is to be used 6916
exclusively for the purpose set forth in division (A) (3) of this 6917
section that is not adopted as an emergency measure may direct 6918
the board of elections to submit the question of levying the tax 6919
or increasing the rate of the tax to the electors of the county 6920
at a special election held on the date specified by the board of 6921
county commissioners in the resolution, provided that the 6922
election occurs not less than ninety days after the resolution 6923
is certified to the board of elections and the election is not 6924
held in August of any year. Upon certification of the resolution 6925
to the board of elections, the board of county commissioners 6926
shall notify the tax commissioner in writing of the levy 6927
question to be submitted to the electors. No resolution adopted 6928
under division (D) (2) (a) of this section shall go into effect 6929

unless approved by a majority of those voting upon it and, 6930
except as provided in division (E) of this section, not until 6931
the first day of a calendar quarter following the expiration of 6932
sixty-five days from the date the tax commissioner receives 6933
notice from the board of elections of the affirmative vote. 6934

(b) A resolution specifying that the tax is to be used 6935
exclusively for the purpose set forth in division (A)(3) of this 6936
section that is adopted as an emergency measure shall become 6937
effective as provided in division (A) of this section, but may 6938
direct the board of elections to submit the question of 6939
repealing the tax or increase in the rate of the tax to the 6940
electors of the county at the next general election in the 6941
county occurring not less than ninety days after the resolution 6942
is certified to the board of elections. Upon certification of 6943
the resolution to the board of elections, the board of county 6944
commissioners shall notify the tax commissioner in writing of 6945
the levy question to be submitted to the electors. The ballot 6946
question shall be the same as that prescribed in section 6947
5739.022 of the Revised Code. The board of elections shall 6948
notify the board of county commissioners and the tax 6949
commissioner of the result of the election immediately after the 6950
result has been declared. If a majority of the qualified 6951
electors voting on the question of repealing the tax or increase 6952
in the rate of the tax vote for repeal of the tax or repeal of 6953
the increase, the board of county commissioners, on the first 6954
day of a calendar quarter following the expiration of sixty-five 6955
days after the date the board and tax commissioner received 6956
notice of the result of the election, shall, in the case of a 6957
repeal of the tax, cease to levy the tax, or, in the case of a 6958
repeal of an increase in the rate of the tax, cease to levy the 6959
increased rate and levy the tax at the rate at which it was 6960

imposed immediately prior to the increase in rate. 6961

(c) A board of county commissioners, by resolution, may 6962
reduce the rate of a tax levied exclusively for the purpose set 6963
forth in division (A)(3) of this section to a lower rate 6964
authorized by this section. Any such reduction shall be made 6965
effective on the first day of the calendar quarter next 6966
following the sixty-fifth day after the tax commissioner 6967
receives a certified copy of the resolution from the board. 6968

(E) If a vendor makes a sale in this state by printed 6969
catalog and the consumer computed the tax on the sale based on 6970
local rates published in the catalog, any tax levied or repealed 6971
or rate changed under this section shall not apply to such a 6972
sale until the first day of a calendar quarter following the 6973
expiration of one hundred twenty days from the date of notice by 6974
the tax commissioner pursuant to division (G) of this section. 6975

(F) The tax levied pursuant to this section shall be in 6976
addition to the tax levied by section 5739.02 of the Revised 6977
Code and any tax levied pursuant to section 5739.021 or 5739.023 6978
of the Revised Code. 6979

A county that levies a tax pursuant to this section shall 6980
levy a tax at the same rate pursuant to section 5741.023 of the 6981
Revised Code. 6982

The additional tax levied by the county shall be collected 6983
pursuant to section 5739.025 of the Revised Code. 6984

Any tax levied pursuant to this section is subject to the 6985
exemptions provided in section 5739.02 of the Revised Code and 6986
in addition shall not be applicable to sales not within the 6987
taxing power of a county under the Constitution of the United 6988
States or the Ohio Constitution. 6989

(G) Upon receipt from a board of county commissioners of a certified copy of a resolution required by division (A) of this section, or from the board of elections a notice of the results of an election required by division (D) (1), (2) (a), (b), or (c) of this section, the tax commissioner shall provide notice of a tax rate change in a manner that is reasonably accessible to all affected vendors. The commissioner shall provide this notice at least sixty days prior to the effective date of the rate change. The commissioner, by rule, may establish the method by which notice will be provided.

Sec. 5743.021. (A) As used in this section, "qualifying regional arts and cultural district" means a regional arts and cultural district created under section 3381.04 of the Revised Code in a county having a population of one million two hundred thousand or more according to the 2000 federal decennial census.

(B) For one or more of the purposes for which a tax may be levied under section 3381.16 of the Revised Code and for the purposes of paying the expenses of administering the tax and the expenses charged by a board of elections to hold an election on a question submitted under this section, the board of county commissioners of a county that has within its territorial boundaries a qualifying regional arts and cultural district may levy a tax on the sale of cigarettes sold for resale at retail in the county composing the district. The rate of the tax, when added to the rate of any other tax concurrently levied by the board under this section, shall not exceed fifteen mills per cigarette, and shall be computed on each cigarette sold. Only one sale of the same article shall be used in computing the amount of tax due. The tax may be levied for any number of years not exceeding ten years.

The tax shall be levied pursuant to a resolution of the board of county commissioners approved by a majority of the electors in the county voting on the question of levying the tax. The resolution shall specify the rate of the tax, the number of years the tax will be levied, and the purposes for which the tax is levied. ~~The~~ Except as provided in this division, the election may be held on the date of a general, primary, or special election held not sooner than ninety days after the date the board certifies its resolution to the board of elections. ~~If~~

A board of county commissioners may not adopt a resolution under this section submitting the question of a tax at a special election held in August, nor may a board of elections submit such a question at such an election, unless the tax is for a term of five years or less. For the purposes of this division, the term of a tax is five years or less if the tax ends on or before the last day of the sixtieth month beginning after the first month in which the tax is imposed.

If approved by the electors, the tax shall take effect on the first day of the month specified in the resolution but not sooner than the first day of the month that is at least sixty days after the certification of the election results by the board of elections. A copy of the resolution levying the tax shall be certified to the tax commissioner at least sixty days prior to the date on which the tax is to become effective.

(C) The form of the ballot in an election held under this section shall be as follows, or in any other form acceptable to the secretary of state:

"For the purpose of (insert the purpose or purposes of the tax), shall an excise tax be levied

throughout County for the benefit of the 7050
(name of the qualifying regional arts and cultural district) on 7051
the sale of cigarettes at wholesale at the rate of mills 7052
per cigarette for years? 7053

| |
|-----------------|
| For the tax |
| Against the tax |

7054
7055
7056

"

7057

(D) All money arising from taxes levied on behalf of each 7058
district under this section and section 5743.321 of the Revised 7059
Code shall be credited as follows: 7060

(1) To the tax refund fund created by section 5703.052 of 7061
the Revised Code, amounts equal to the refunds from each tax 7062
levied under this section certified by the tax commissioner 7063
pursuant to section 5743.05 of the Revised Code; 7064

(2) Following the crediting of amounts pursuant to 7065
division (D)(1) of this section: 7066

(a) To the permissive tax distribution fund created under 7067
section 4301.423 of the Revised Code, an amount equal to ninety- 7068
eight per cent of the remainder collected; 7069

(b) To the local excise tax administrative fund, which is 7070
hereby created in the state treasury, an amount equal to two per 7071
cent of such remainder, for use by the tax commissioner in 7072
defraying costs incurred in administering the tax. 7073

On or before the tenth day of each month, the tax 7074
commissioner shall distribute the amount credited to the 7075
permissive tax distribution fund during the preceding month by 7076
providing for payment of the appropriate amount to the county 7077

treasurer of the county in which the tax is levied. 7078

Sec. 5748.01. As used in this chapter: 7079

(A) "School district income tax" means an income tax 7080
adopted under one of the following: 7081

(1) Former section 5748.03 of the Revised Code as it 7082
existed prior to its repeal by Amended Substitute House Bill No. 7083
291 of the 115th general assembly; 7084

(2) Section 5748.03 of the Revised Code as enacted in 7085
Substitute Senate Bill No. 28 of the 118th general assembly; 7086

(3) Section 5748.08 of the Revised Code as enacted in 7087
Amended Substitute Senate Bill No. 17 of the 122nd general 7088
assembly; 7089

(4) Section 5748.021 of the Revised Code; 7090

(5) Section 5748.081 of the Revised Code; 7091

(6) Section 5748.09 of the Revised Code. 7092

(B) "Individual" means an individual subject to the tax 7093
levied by section 5747.02 of the Revised Code. 7094

(C) "Estate" means an estate subject to the tax levied by 7095
section 5747.02 of the Revised Code. 7096

(D) "Taxable year" means a taxable year as defined in 7097
division (M) of section 5747.01 of the Revised Code. 7098

(E) "Taxable income" means: 7099

(1) In the case of an individual, one of the following, as 7100
specified in the resolution imposing the tax: 7101

(a) Ohio adjusted gross income for the taxable year as 7102
defined in division (A) of section 5747.01 of the Revised Code, 7103

less the exemptions provided by section 5747.02 of the Revised Code, plus any amount deducted under division (A) (31) of section 5747.01 of the Revised Code for the taxable year;

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

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

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

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

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

(G) "School district income" means:

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

(2) With respect to an estate, the taxable income of the 7133
estate for the portion of the taxable year that the school 7134
district income tax is in effect in that school district. 7135

(H) "Taxpayer" means an individual or estate having school 7136
district income upon which a school district income tax is 7137
imposed. 7138

(I) "School district purposes" means any of the purposes 7139
for which a tax may be levied pursuant to division (A) of 7140
section 5705.21 of the Revised Code, including the combined 7141
purposes authorized by section 5705.217 of the Revised Code. 7142

(J) "Fair market value" has the same meaning as in section 7143
5705.01 of the Revised Code. 7144

Sec. 5748.02. (A) The board of education of any school 7145
district, except a joint vocational school district, may 7146
declare, by resolution, the necessity of raising annually a 7147
specified amount of money for school district purposes. The 7148
resolution shall specify whether the income that is to be 7149
subject to the tax is taxable income of individuals and estates 7150
as defined in divisions (E) (1) (a) and (2) of section 5748.01 of 7151
the Revised Code or taxable income of individuals as defined in 7152
division (E) (1) (b) of that section. A copy of the resolution 7153
shall be certified to the tax commissioner no later than one 7154
hundred days prior to the date of the election at which the 7155
board intends to propose a levy under this section. Upon receipt 7156
of the copy of the resolution, the tax commissioner shall 7157
estimate both of the following: 7158

(1) The property tax rate that would have to be imposed in 7159
the current year by the district to produce an equivalent amount 7160
of money; 7161

(2) The income tax rate that would have had to have been 7162
in effect for the current year to produce an equivalent amount 7163
of money from a school district income tax. 7164

Within ten days of receiving the copy of the board's 7165
resolution, the commissioner shall prepare these estimates and 7166
certify them to the board. Upon receipt of the certification, 7167
the board may adopt a resolution proposing an income tax under 7168
division (B) of this section at the estimated rate contained in 7169
the certification rounded to the nearest one-fourth of one per 7170
cent. The commissioner's certification applies only to the 7171
board's proposal to levy an income tax at the election for which 7172
the board requested the certification. If the board intends to 7173
submit a proposal to levy an income tax at any other election, 7174
it shall request another certification for that election in the 7175
manner prescribed in this division. 7176

(B) (1) Upon the receipt of a certification from the tax 7177
commissioner under division (A) of this section, a majority of 7178
the members of a board of education may adopt a resolution 7179
proposing the levy of an annual tax for school district purposes 7180
on school district income. The proposed levy may be for a 7181
continuing period of time or for a specified number of years. 7182
The resolution shall set forth the purpose for which the tax is 7183
to be imposed, the rate of the tax, which shall be the rate set 7184
forth in the commissioner's certification rounded to the nearest 7185
one-fourth of one per cent, the number of years the tax will be 7186
levied or that it will be levied for a continuing period of 7187
time, the date on which the tax shall take effect, which shall 7188
be the first day of January of any year following the year in 7189
which the question is submitted, and the date of the election at 7190
which the proposal shall be submitted to the electors of the 7191
district, which shall be on the date of a primary, general, or 7192

special election the date of which is consistent with section 7193
3501.01 of the Revised Code. The resolution shall specify 7194
whether the income that is to be subject to the tax is taxable 7195
income of individuals and estates as defined in divisions (E) (1) 7196
(a) and (2) of section 5748.01 of the Revised Code or taxable 7197
income of individuals as defined in division (E) (1) (b) of that 7198
section. The specification shall be the same as the 7199
specification in the resolution adopted and certified under 7200
division (A) of this section. 7201

If the tax is to be levied for current expenses and 7202
permanent improvements, the resolution shall apportion the 7203
annual rate of the tax. The apportionment may be the same or 7204
different for each year the tax is levied, but the respective 7205
portions of the rate actually levied each year for current 7206
expenses and for permanent improvements shall be limited by the 7207
apportionment. 7208

If the board of education currently imposes an income tax 7209
pursuant to this chapter that is due to expire and a question is 7210
submitted under this section for a proposed income tax to take 7211
effect upon the expiration of the existing tax, the board may 7212
specify in the resolution that the proposed tax renews the 7213
expiring tax. Two or more expiring income taxes may be renewed 7214
under this paragraph if the taxes are due to expire on the same 7215
date. If the tax rate being proposed is no higher than the total 7216
tax rate imposed by the expiring tax or taxes, the resolution 7217
may state that the proposed tax is not an additional income tax. 7218

(2) A board of education adopting a resolution under 7219
division (B) (1) of this section proposing a school district 7220
income tax for a continuing period of time and limited to the 7221
purpose of current expenses may propose in that resolution to 7222

reduce the rate or rates of one or more of the school district's 7223
property taxes levied for a continuing period of time in excess 7224
of the ten-mill limitation for the purpose of current expenses. 7225
The reduction in the rate of a property tax may be any amount, 7226
expressed in mills ~~per~~ for each one dollar in ~~valuation~~ taxable 7227
value and in dollars for each one hundred thousand dollars in 7228
fair market value, not exceeding the rate at which the tax is 7229
authorized to be levied. The reduction in the rate of a tax 7230
shall first take effect for the tax year that includes the day 7231
on which the school district income tax first takes effect, and 7232
shall continue for each tax year that both the school district 7233
income tax and the property tax levy are in effect. 7234

In addition to the matters required to be set forth in the 7235
resolution under division (B) (1) of this section, a resolution 7236
containing a proposal to reduce the rate of one or more property 7237
taxes shall state for each such tax the maximum rate at which it 7238
currently may be levied and the maximum rate at which the tax 7239
could be levied after the proposed reduction, expressed in mills 7240
~~per~~ for each one dollar in ~~valuation~~ taxable value and in dollars 7241
for each one hundred thousand dollars in fair market value, and 7242
that the tax is levied for a continuing period of time. 7243

If a board of education proposes to reduce the rate of one 7244
or more property taxes under division (B) (2) of this section, 7245
the board, when it makes the certification required under 7246
division (A) of this section, shall designate the specific levy 7247
or levies to be reduced, the maximum rate at which each levy 7248
currently is authorized to be levied, and the rate by which each 7249
levy is proposed to be reduced. The tax commissioner, when 7250
making the certification to the board under division (A) of this 7251
section, also shall certify the reduction in the total effective 7252
tax rate for current expenses for each class of property that 7253

would have resulted if the proposed reduction in the rate or 7254
rates had been in effect the previous tax year. As used in this 7255
paragraph, "effective tax rate" has the same meaning as in 7256
section 323.08 of the Revised Code. 7257

(C) A resolution adopted under division (B) of this 7258
section shall go into immediate effect upon its passage, and no 7259
publication of the resolution shall be necessary other than that 7260
provided for in the notice of election. Immediately after its 7261
adoption and at least ninety days prior to the election at which 7262
the question will appear on the ballot, a copy of the resolution 7263
shall be certified to the board of elections of the proper 7264
county, which shall submit the proposal to the electors on the 7265
date specified in the resolution. The form of the ballot shall 7266
be as provided in section 5748.03 of the Revised Code. 7267
Publication of notice of the election shall be made in a 7268
newspaper of general circulation in the county once a week for 7269
two consecutive weeks, or as provided in section 7.16 of the 7270
Revised Code, prior to the election. If the board of elections 7271
operates and maintains a web site, the board of elections shall 7272
post notice of the election on its web site for thirty days 7273
prior to the election. The notice shall contain the time and 7274
place of the election and the question to be submitted to the 7275
electors. The question covered by the resolution shall be 7276
submitted as a separate proposition, but may be printed on the 7277
same ballot with any other proposition submitted at the same 7278
election, other than the election of officers. 7279

(D) No board of education shall submit the question of a 7280
tax on school district income to the electors of the district 7281
more than twice in any calendar year. If a board submits the 7282
question twice in any calendar year, one of the elections on the 7283
question shall be held on the date of the general election. 7284

(E) (1) No board of education may submit to the electors of 7285
the district the question of a tax on school district income on 7286
the taxable income of individuals as defined in division (E) (1) 7287
(b) of section 5748.01 of the Revised Code if that tax would be 7288
in addition to an existing tax on the taxable income of 7289
individuals and estates as defined in divisions (E) (1) (a) and 7290
(2) of that section. 7291

(2) No board of education may submit to the electors of 7292
the district the question of a tax on school district income on 7293
the taxable income of individuals and estates as defined in 7294
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 7295
Code if that tax would be in addition to an existing tax on the 7296
taxable income of individuals as defined in division (E) (1) (b) 7297
of that section. 7298

Sec. 5748.023. Notwithstanding anything in this chapter to 7299
the contrary, a resolution may not propose that the question of 7300
a school district income tax, or a reduction, increase, renewal, 7301
or replacement thereof, be submitted to electors at a special 7302
election held in August, nor may a board of elections submit 7303
such a question at such an election, unless the tax or the 7304
reduction, increase, renewal, or replacement is for a term of 7305
five years or less. 7306

Sec. 5748.03. (A) The form of the ballot on a question 7307
submitted to the electors under section 5748.02 of the Revised 7308
Code shall be as follows: 7309

"Shall an annual income tax of (state the proposed 7310
rate of tax) on the school district income of individuals and of 7311
estates be imposed by (state the name of the school 7312
district), for (state the number of years the tax would 7313
be levied, or that it would be levied for a continuing period of 7314

time), beginning (state the date the tax would first
take effect), for the purpose of (state the purpose of
the tax)?

| |
|-----------------|
| FOR THE TAX |
| AGAINST THE TAX |

"

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

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

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

of current expenses at the rate of mills, be REDUCED 7344
to mills for each \$1 of taxable value, which amounts to 7345
a reduction from \$..... to \$..... for each \$100,000 of fair 7346
market value, the reduction continuing until any such time as 7347
the income tax is repealed." In lieu of "for the tax" and 7348
"against the tax," the phrases "for the issue" and "against the 7349
issue," respectively, shall be used. If a board of education 7350
proposes a reduction in the rates of more than one tax, the 7351
ballot language shall be modified accordingly to express the 7352
rates at which those taxes currently are levied and the rates to 7353
which the taxes will be reduced. 7354

(C) The board of elections shall certify the results of 7355
the election to the board of education and to the tax 7356
commissioner. If a majority of the electors voting on the 7357
question vote in favor of it, the income tax, the applicable 7358
provisions of Chapter 5747. of the Revised Code, and the 7359
reduction in the rate or rates of existing property taxes if the 7360
question included such a reduction shall take effect on the date 7361
specified in the resolution. If the question approved by the 7362
voters includes a reduction in the rate of a school district 7363
property tax, the board of education shall not levy the tax at a 7364
rate greater than the rate to which the tax is reduced, unless 7365
the school district income tax is repealed in an election under 7366
section 5748.04 of the Revised Code. 7367

(D) If the rate at which a property tax is levied and 7368
collected is reduced pursuant to a question approved under this 7369
section, the tax commissioner shall compute the percentage 7370
required to be computed for that tax under division (D) of 7371
section 319.301 of the Revised Code each year the rate is 7372
reduced as if the tax had been levied in the preceding year at 7373
the rate at which it has been reduced. If the rate of a property 7374

tax increases due to the repeal of the school district income 7375
tax pursuant to section 5748.04 of the Revised Code, the tax 7376
commissioner, for the first year for which the rate increases, 7377
shall compute the percentage as if the tax in the preceding year 7378
had been levied at the rate at which the tax was authorized to 7379
be levied prior to any rate reduction. 7380

Sec. 5748.04. (A) The question of the repeal of a school 7381
district income tax levied for more than five years may be 7382
initiated not more than once in any five-year period by filing 7383
with the board of elections of the appropriate counties not 7384
later than ninety days before the general election in any year 7385
after the year in which it is approved by the electors a 7386
petition requesting that an election be held on the question. 7387
The petition shall be signed by qualified electors residing in 7388
the school district levying the income tax equal in number to 7389
ten per cent of those voting for governor at the most recent 7390
gubernatorial election. 7391

The board of elections shall determine whether the 7392
petition is valid, and if it so determines, it shall submit the 7393
question to the electors of the district at the next general 7394
election. The election shall be conducted, canvassed, and 7395
certified in the same manner as regular elections for county 7396
offices in the county. Notice of the election shall be published 7397
in a newspaper of general circulation in the district once a 7398
week for two consecutive weeks, or as provided in section 7.16 7399
of the Revised Code, prior to the election. If the board of 7400
elections operates and maintains a web site, the board of 7401
elections shall post notice of the election on its web site for 7402
thirty days prior to the election. The notice shall state the 7403
purpose, time, and place of the election. The form of the ballot 7404
cast at the election shall be as follows: 7405

"Shall the annual income tax of per cent, currently 7406
levied on the school district income of individuals and estates 7407
by (state the name of the school district) for the 7408
purpose of (state purpose of the tax), be repealed? 7409

| |
|----------------------------------|
| For repeal of the income tax |
| Against repeal of the income tax |

7410
7411
7412

" 7413

(B) (1) If the tax is imposed on taxable income as defined 7414
in division (E) (1) (b) of section 5748.01 of the Revised Code, 7415
the form of the ballot shall be modified by stating that the tax 7416
currently is levied on the "earned income of individuals 7417
residing in the school district" in lieu of the "school district 7418
income of individuals and estates." 7419

(2) If the rate of one or more property tax levies was 7420
reduced for the duration of the income tax levy pursuant to 7421
division (B) (2) of section 5748.02 of the Revised Code, the form 7422
of the ballot shall be modified by adding the following language 7423
immediately after "repealed": ", and shall the rate of an 7424
existing tax on property for the purpose of current expenses, 7425
which rate was reduced for the duration of the income tax, be 7426
INCREASED from mills to mills ~~per one dollar for~~ 7427
each \$1 of valuation-taxable value which amounts to an increase 7428
from \$..... to \$..... for each \$100,000 of fair market value, 7429
beginning in (state the first year for which the rate of 7430
the property tax will increase)." In lieu of "for repeal of the 7431
income tax" and "against repeal of the income tax," the phrases 7432
"for the issue" and "against the issue," respectively, shall be 7433
substituted. 7434

(3) If the rate of more than one property tax was reduced 7435
for the duration of the income tax, the ballot language shall be 7436
modified accordingly to express the rates at which those taxes 7437
currently are levied and the rates to which the taxes would be 7438
increased. 7439

(C) The question covered by the petition shall be 7440
submitted as a separate proposition, but it may be printed on 7441
the same ballot with any other proposition submitted at the same 7442
election other than the election of officers. If a majority of 7443
the qualified electors voting on the question vote in favor of 7444
it, the result shall be certified immediately after the canvass 7445
by the board of elections to the board of education of the 7446
school district and the tax commissioner, who shall thereupon, 7447
after the current year, cease to levy the tax, except that if 7448
notes have been issued pursuant to section 5748.05 of the 7449
Revised Code the tax commissioner shall continue to levy and 7450
collect under authority of the election authorizing the levy an 7451
annual amount, rounded upward to the nearest one-fourth of one 7452
per cent, as will be sufficient to pay the debt charges on the 7453
notes as they fall due. 7454

(D) If a school district income tax repealed pursuant to 7455
this section was approved in conjunction with a reduction in the 7456
rate of one or more school district property taxes as provided 7457
in division (B) (2) of section 5748.02 of the Revised Code, then 7458
each such property tax may be levied after the current year at 7459
the rate at which it could be levied prior to the reduction, 7460
subject to any adjustments required by the county budget 7461
commission pursuant to Chapter 5705. of the Revised Code. Upon 7462
the repeal of a school district income tax under this section, 7463
the board of education may resume levying a property tax, the 7464
rate of which has been reduced pursuant to a question approved 7465

under section 5748.02 of the Revised Code, at the rate the board 7466
originally was authorized to levy the tax. A reduction in the 7467
rate of a property tax under section 5748.02 of the Revised Code 7468
is a reduction in the rate at which a board of education may 7469
levy that tax only for the period during which a school district 7470
income tax is levied prior to any repeal pursuant to this 7471
section. The resumption of the authority to levy the tax upon 7472
such a repeal does not constitute a tax levied in excess of the 7473
one per cent limitation prescribed by Section 2 of Article XII, 7474
Ohio Constitution, or in excess of the ten-mill limitation. 7475

(E) This section does not apply to school district income 7476
tax levies that are levied for five or fewer years. 7477

Sec. 5748.08. (A) The board of education of a city, local, 7478
or exempted village school district, at any time by a vote of 7479
two-thirds of all its members, may declare by resolution that it 7480
may be necessary for the school district to do all of the 7481
following: 7482

(1) Raise a specified amount of money for school district 7483
purposes by levying an annual tax on school district income; 7484

(2) Issue general obligation bonds for permanent 7485
improvements, stating in the resolution the necessity and 7486
purpose of the bond issue and the amount, approximate date, 7487
estimated rate of interest, and maximum number of years over 7488
which the principal of the bonds may be paid; 7489

(3) Levy a tax outside the ten-mill limitation to pay debt 7490
charges on the bonds and any anticipatory securities; 7491

(4) Submit the question of the school district income tax 7492
and bond issue to the electors of the district at a special 7493
election. 7494

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

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

(B) On receipt of the tax commissioner's and county auditor's certifications prepared under division (A) of this section, the board of education of the city, local, or exempted village school district, by a vote of two-thirds of all its members, may adopt a resolution proposing for a specified number of years or for a continuing period of time the levy of an annual tax for school district purposes on school district income and declaring that the amount of taxes that can be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the present and future requirements of the school district; that it is necessary to issue general obligation bonds of the school district for specified permanent

improvements and to levy an additional tax in excess of the ten- 7526
mill limitation to pay the debt charges on the bonds and any 7527
anticipatory securities; and that the question of the bonds and 7528
taxes shall be submitted to the electors of the school district 7529
at a special election, which shall not be earlier than ninety 7530
days after certification of the resolution to the board of 7531
elections, and the date of which shall be consistent with 7532
section 3501.01 of the Revised Code. The resolution shall 7533
specify all of the following: 7534

(1) The purpose for which the school district income tax 7535
is to be imposed and the rate of the tax, which shall be the 7536
rate set forth in the tax commissioner's certification rounded 7537
to the nearest one-fourth of one per cent; 7538

(2) Whether the income that is to be subject to the tax is 7539
taxable income of individuals and estates as defined in 7540
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 7541
Code or taxable income of individuals as defined in division (E) 7542
(1) (b) of that section. The specification shall be the same as 7543
the specification in the resolution adopted and certified under 7544
division (A) of this section. 7545

(3) The number of years the tax will be levied, or that it 7546
will be levied for a continuing period of time; 7547

(4) The date on which the tax shall take effect, which 7548
shall be the first day of January of any year following the year 7549
in which the question is submitted; 7550

(5) The county auditor's estimate of the average annual 7551
property tax rate required throughout the stated maturity of the 7552
bonds to pay debt charges on the bonds. 7553

(C) A resolution adopted under division (B) of this 7554

section shall go into immediate effect upon its passage, and no 7555
publication of the resolution shall be necessary other than that 7556
provided for in the notice of election. Immediately after its 7557
adoption and at least ninety days prior to the election at which 7558
the question will appear on the ballot, the board of education 7559
shall certify a copy of the resolution, along with copies of the 7560
auditor's estimate and its resolution under division (A) of this 7561
section, to the board of elections of the proper county. The 7562
board of education shall make the arrangements for the 7563
submission of the question to the electors of the school 7564
district, and the election shall be conducted, canvassed, and 7565
certified in the same manner as regular elections in the 7566
district for the election of county officers. 7567

The resolution shall be put before the electors as one 7568
ballot question, with a majority vote indicating approval of the 7569
school district income tax, the bond issue, and the levy to pay 7570
debt charges on the bonds and any anticipatory securities. The 7571
board of elections shall publish the notice of the election in a 7572
newspaper of general circulation in the school district once a 7573
week for two consecutive weeks, or as provided in section 7.16 7574
of the Revised Code, prior to the election. If the board of 7575
elections operates and maintains a web site, it also shall post 7576
notice of the election on its web site for thirty days prior to 7577
the election. The notice of election shall state all of the 7578
following: 7579

- (1) The questions to be submitted to the electors; 7580
- (2) The rate of the school district income tax; 7581
- (3) The principal amount of the proposed bond issue; 7582
- (4) The permanent improvements for which the bonds are to 7583

be issued; 7584

(5) The maximum number of years over which the principal 7585
of the bonds may be paid; 7586

(6) The estimated additional average annual property tax 7587
rate to pay the debt charges on the bonds, as certified by the 7588
county auditor, and expressed in mills for each one dollar of 7589
taxable value and in dollars for each one hundred thousand 7590
dollars of fair market value; 7591

(7) The time and place of the special election. 7592

(D) The form of the ballot on a question submitted to the 7593
electors under this section shall be as follows: 7594

"Shall the school district be authorized to do 7595
both of the following: 7596

(1) Impose an annual income tax of (state the 7597
proposed rate of tax) on the school district income of 7598
individuals and of estates, for (state the number of 7599
years the tax would be levied, or that it would be levied for a 7600
continuing period of time), beginning (state the date 7601
the tax would first take effect), for the purpose of 7602
(state the purpose of the tax)? 7603

(2) Issue bonds for the purpose of in the 7604
principal amount of \$....., to be repaid annually over a 7605
maximum period of years, and levy a property tax outside 7606
the ten-mill limitation estimated by the county auditor to 7607
average over the bond repayment period mills for each 7608
~~one dollar \$1 of tax valuation~~taxable value, which amounts to 7609
~~\$..... (rate expressed in cents or dollars and cents, such as~~ 7610
~~"36 cents" or "\$1.41")~~ for each ~~\$100-\$100,000 of tax~~ 7611
~~valuation~~fair market value, to pay the annual debt charges on 7612

the bonds, and to pay debt charges on any notes issued in 7613
anticipation of those bonds? 7614

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

7615
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" 7618

(E) If the question submitted to electors proposes a 7619
school district income tax only on the taxable income of 7620
individuals as defined in division (E) (1) (b) of section 5748.01 7621
of the Revised Code, the form of the ballot shall be modified by 7622
stating that the tax is to be levied on the "earned income of 7623
individuals residing in the school district" in lieu of the 7624
"school district income of individuals and of estates." 7625

(F) The board of elections promptly shall certify the 7626
results of the election to the tax commissioner and the county 7627
auditor of the county in which the school district is located. 7628
If a majority of the electors voting on the question vote in 7629
favor of it, the income tax and the applicable provisions of 7630
Chapter 5747. of the Revised Code shall take effect on the date 7631
specified in the resolution, and the board of education may 7632
proceed with issuance of the bonds and with the levy and 7633
collection of the property taxes to pay debt charges on the 7634
bonds, at the additional rate or any lesser rate in excess of 7635
the ten-mill limitation. Any securities issued by the board of 7636
education under this section are Chapter 133. securities, as 7637
that term is defined in section 133.01 of the Revised Code. 7638

(G) After approval of a question under this section, the 7639
board of education may anticipate a fraction of the proceeds of 7640
the school district income tax in accordance with section 7641

5748.05 of the Revised Code. Any anticipation notes under this 7642
division shall be issued as provided in section 133.24 of the 7643
Revised Code, shall have principal payments during each year 7644
after the year of their issuance over a period not to exceed 7645
five years, and may have a principal payment in the year of 7646
their issuance. 7647

(H) The question of repeal of a school district income tax 7648
levied for more than five years may be initiated and submitted 7649
in accordance with section 5748.04 of the Revised Code. 7650

(I) No board of education shall submit a question under 7651
this section to the electors of the school district more than 7652
twice in any calendar year. If a board submits the question 7653
twice in any calendar year, one of the elections on the question 7654
shall be held on the date of the general election. 7655

Sec. 5748.09. (A) The board of education of a city, local, 7656
or exempted village school district, at any time by a vote of 7657
two-thirds of all its members, may declare by resolution that it 7658
may be necessary for the school district to do all of the 7659
following: 7660

(1) Raise a specified amount of money for school district 7661
purposes by levying an annual tax on school district income; 7662

(2) Levy an additional property tax in excess of the ten- 7663
mill limitation for the purpose of providing for the necessary 7664
requirements of the district, stating in the resolution the 7665
amount of money to be raised each year for such purpose; 7666

(3) Submit the question of the school district income tax 7667
and property tax to the electors of the district at a special 7668
election. 7669

The resolution shall specify whether the income that is to 7670

be subject to the tax is taxable income of individuals and 7671
estates as defined in divisions (E) (1) (a) and (2) of section 7672
5748.01 of the Revised Code or taxable income of individuals as 7673
defined in division (E) (1) (b) of that section. 7674

On adoption of the resolution, the board shall certify a 7675
copy of it to the tax commissioner and the county auditor not 7676
later than one hundred days prior to the date of the special 7677
election at which the board intends to propose the income tax 7678
and property tax. Not later than ten days after receipt of the 7679
resolution, the tax commissioner, in the same manner as required 7680
by division (A) of section 5748.02 of the Revised Code, shall 7681
estimate the rates designated in divisions (A) (1) and (2) of 7682
that section and certify them to the board. Not later than ten 7683
days after receipt of the resolution, the county auditor, in the 7684
same manner as required by section 5705.195 of the Revised Code, 7685
shall make the calculation specified in that section and certify 7686
it to the board. 7687

(B) On receipt of the tax commissioner's and county 7688
auditor's certifications prepared under division (A) of this 7689
section, the board of education of the city, local, or exempted 7690
village school district, by a vote of two-thirds of all its 7691
members, may adopt a resolution declaring that the amount of 7692
taxes that can be raised by all tax levies the district is 7693
authorized to impose, when combined with state and federal 7694
revenues, will be insufficient to provide an adequate amount for 7695
the present and future requirements of the school district, and 7696
that it is therefore necessary to levy, for a specified number 7697
of years or for a continuing period of time, an annual tax for 7698
school district purposes on school district income, and to levy, 7699
for a specified number of years not exceeding ten or for a 7700
continuing period of time, an additional property tax in excess 7701

of the ten-mill limitation for the purpose of providing for the 7702
necessary requirements of the district, and declaring that the 7703
question of the school district income tax and property tax 7704
shall be submitted to the electors of the school district at a 7705
special election, which shall not be earlier than ninety days 7706
after certification of the resolution to the board of elections, 7707
and the date of which shall be consistent with section 3501.01 7708
of the Revised Code. The resolution shall specify all of the 7709
following: 7710

(1) The purpose for which the school district income tax 7711
is to be imposed and the rate of the tax, which shall be the 7712
rate set forth in the tax commissioner's certification rounded 7713
to the nearest one-fourth of one per cent; 7714

(2) Whether the income that is to be subject to the tax is 7715
taxable income of individuals and estates as defined in 7716
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 7717
Code or taxable income of individuals as defined in division (E) 7718
(1) (b) of that section. The specification shall be the same as 7719
the specification in the resolution adopted and certified under 7720
division (A) of this section. 7721

(3) The number of years the school district income tax 7722
will be levied, or that it will be levied for a continuing 7723
period of time; 7724

(4) The date on which the school district income tax shall 7725
take effect, which shall be the first day of January of any year 7726
following the year in which the question is submitted; 7727

(5) The amount of money it is necessary to raise for the 7728
purpose of providing for the necessary requirements of the 7729
district for each year the property tax is to be imposed; 7730

(6) The number of years the property tax will be levied, 7731
or that it will be levied for a continuing period of time; 7732

(7) The tax list upon which the property tax shall be 7733
first levied, which may be the current year's tax list; 7734

(8) The amount of the average tax levy, expressed in 7735
dollars ~~and cents~~ for each one hundred thousand dollars of 7736
~~valuation~~ fair market value as well as in mills for each one 7737
dollar of ~~valuation~~ taxable value, estimated by the county 7738
auditor under division (A) of this section. 7739

(C) A resolution adopted under division (B) of this 7740
section shall go into immediate effect upon its passage, and no 7741
publication of the resolution shall be necessary other than that 7742
provided for in the notice of election. Immediately after its 7743
adoption and at least ninety days prior to the election at which 7744
the question will appear on the ballot, the board of education 7745
shall certify a copy of the resolution, along with copies of the 7746
county auditor's certification and the resolution under division 7747
(A) of this section, to the board of elections of the proper 7748
county. The board of education shall make the arrangements for 7749
the submission of the question to the electors of the school 7750
district, and the election shall be conducted, canvassed, and 7751
certified in the same manner as regular elections in the 7752
district for the election of county officers. 7753

The resolution shall be put before the electors as one 7754
ballot question, with a majority vote indicating approval of the 7755
school district income tax and the property tax. The board of 7756
elections shall publish the notice of the election in a 7757
newspaper of general circulation in the school district once a 7758
week for two consecutive weeks, or as provided in section 7.16 7759
of the Revised Code, prior to the election. If the board of 7760

elections operates and maintains a web site, also shall post 7761
notice of the election on its web site for thirty days prior to 7762
the election. The notice of election shall state all of the 7763
following: 7764

(1) The questions to be submitted to the electors as a 7765
single ballot question; 7766

(2) The rate of the school district income tax; 7767

(3) The number of years the school district income tax 7768
will be levied or that it will be levied for a continuing period 7769
of time; 7770

(4) The annual proceeds of the proposed property tax levy 7771
for the purpose of providing for the necessary requirements of 7772
the district; 7773

(5) The number of years during which the property tax levy 7774
shall be levied, or that it shall be levied for a continuing 7775
period of time; 7776

(6) The estimated average additional tax rate of the 7777
property tax, expressed in dollars ~~and cents~~ for each one 7778
hundred thousand dollars of ~~valuation~~ fair market value as well 7779
as in mills for each one dollar of ~~valuation~~ taxable value, 7780
outside the limitation imposed by Section 2 of Article XII, Ohio 7781
Constitution, as certified by the county auditor; 7782

(7) The time and place of the special election. 7783

(D) The form of the ballot on a question submitted to the 7784
electors under this section shall be as follows: 7785

"Shall the school district be authorized to do both 7786
of the following: 7787

(1) Impose an annual income tax of (state the 7788
proposed rate of tax) on the school district income of 7789
individuals and of estates, for (state the number of 7790
years the tax would be levied, or that it would be levied for a 7791
continuing period of time), beginning (state the date 7792
the tax would first take effect), for the purpose of 7793
(state the purpose of the tax)? 7794

(2) Impose a property tax levy outside of the ten-mill 7795
limitation for the purpose of providing for the necessary 7796
requirements of the district in the sum of \$..... 7797
(here insert annual amount the levy is to produce), estimated by 7798
the county auditor to average ~~(here insert~~ 7799
~~number of mills)~~ mills for each ~~one dollar~~ \$1 of valuation 7800
taxable value, which amounts to \$..... ~~(here insert~~ 7801
~~rate expressed in dollars and cents)~~ for each ~~one hundred~~ 7802
~~dollars~~ \$100,000 of valuation fair market value, 7803
for (state the number of years the tax is to be 7804
imposed or that it will be imposed for a continuing period of 7805
time), commencing in (first year the tax is to be 7806
levied), first due in calendar year (first calendar 7807
year in which the tax shall be due)? 7808

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|-----------------------------------------|
| FOR THE INCOME TAX AND PROPERTY TAX |
| AGAINST THE INCOME TAX AND PROPERTY TAX |

" 7812

If the question submitted to electors proposes a school 7813
district income tax only on the taxable income of individuals as 7814
defined in division (E) (1) (b) of section 5748.01 of the Revised 7815
Code, the form of the ballot shall be modified by stating that 7816
the tax is to be levied on the "earned income of individuals 7817

residing in the school district" in lieu of the "school district
income of individuals and of estates." 7818
7819

(E) The board of elections promptly shall certify the 7820
results of the election to the tax commissioner and the county 7821
auditor of the county in which the school district is located. 7822
If a majority of the electors voting on the question vote in 7823
favor of it: 7824

(1) The income tax and the applicable provisions of 7825
Chapter 5747. of the Revised Code shall take effect on the date 7826
specified in the resolution. 7827

(2) The board of education of the school district may make 7828
the additional property tax levy necessary to raise the amount 7829
specified on the ballot for the purpose of providing for the 7830
necessary requirements of the district. The property tax levy 7831
shall be included in the next tax budget that is certified to 7832
the county budget commission. 7833

(F) (1) After approval of a question under this section, 7834
the board of education may anticipate a fraction of the proceeds 7835
of the school district income tax in accordance with section 7836
5748.05 of the Revised Code. Any anticipation notes under this 7837
division shall be issued as provided in section 133.24 of the 7838
Revised Code, shall have principal payments during each year 7839
after the year of their issuance over a period not to exceed 7840
five years, and may have a principal payment in the year of 7841
their issuance. 7842

(2) After the approval of a question under this section 7843
and prior to the time when the first tax collection from the 7844
property tax levy can be made, the board of education may 7845
anticipate a fraction of the proceeds of the levy and issue 7846

anticipation notes in an amount not exceeding the total 7847
estimated proceeds of the levy to be collected during the first 7848
year of the levy. Any anticipation notes under this division 7849
shall be issued as provided in section 133.24 of the Revised 7850
Code, shall have principal payments during each year after the 7851
year of their issuance over a period not to exceed five years, 7852
and may have a principal payment in the year of their issuance. 7853

(G) (1) The question of repeal of a school district income 7854
tax levied for more than five years may be initiated and 7855
submitted in accordance with section 5748.04 of the Revised 7856
Code. 7857

(2) A property tax levy for a continuing period of time 7858
may be reduced in the manner provided under section 5705.261 of 7859
the Revised Code. 7860

(H) No board of education shall submit a question under 7861
this section to the electors of the school district more than 7862
twice in any calendar year. If a board submits the question 7863
twice in any calendar year, one of the elections on the question 7864
shall be held on the date of the general election. 7865

(I) If the electors of the school district approve a 7866
question under this section, and if the last calendar year the 7867
school district income tax is in effect and the last calendar 7868
year of collection of the property tax are the same, the board 7869
of education of the school district may propose to submit under 7870
this section the combined question of a school district income 7871
tax to take effect upon the expiration of the existing income 7872
tax and a property tax to be first collected in the calendar 7873
year after the calendar year of last collection of the existing 7874
property tax, and specify in the resolutions adopted under this 7875
section that the proposed taxes would renew the existing taxes. 7876

The form of the ballot on a question submitted to the electors 7877
under division (I) of this section shall be as follows: 7878

"Shall the school district be authorized to do 7879
both of the following: 7880

(1) Impose an annual income tax of (state the 7881
proposed rate of tax) on the school district income of 7882
individuals and of estates to renew an income tax expiring at 7883
the end of (state the last year the existing income tax 7884
may be levied) for (state the number of years the tax 7885
would be levied, or that it would be levied for a continuing 7886
period of time), beginning (state the date the tax would 7887
first take effect), for the purpose of (state the 7888
purpose of the tax)? 7889

(2) Impose a property tax levy renewing an existing levy 7890
outside of the ten-mill limitation for the purpose of providing 7891
for the necessary requirements of the district in the sum of 7892
\$. (here insert annual amount the levy is to 7893
produce), estimated by the county auditor to 7894
average ~~(here insert number of mills)~~ mills 7895
for each ~~one dollar~~ \$1 of ~~valuation~~ taxable value, which amounts 7896
to \$. ~~(here insert rate expressed in dollars and~~ 7897
~~cents)~~ for each ~~one hundred dollars~~ \$100,000 of ~~valuation~~ fair 7898
market value, for (state the number of years the 7899
tax is to be imposed or that it will be imposed for a continuing 7900
period of time), commencing in (first year the tax 7901
is to be levied), first due in calendar year (first 7902
calendar year in which the tax shall be due)? 7903

| |
|-----------------------------------------|
| FOR THE INCOME TAX AND PROPERTY TAX |
| AGAINST THE INCOME TAX AND PROPERTY TAX |

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

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

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

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Section 2. That existing sections 133.18, 306.32, 306.322, 306.70, 345.01, 345.03, 345.04, 505.48, 505.481, 511.27, 511.28, 511.34, 715.691, 715.70, 715.71, 715.72, 718.04, 718.09, 718.10, 1545.041, 1545.21, 3311.50, 3318.01, 3318.06, 3318.061, 3318.062, 3318.063, 3318.361, 3318.45, 3381.03, 4582.024, 4582.26, 5705.01, 5705.03, 5705.192, 5705.195, 5705.196, 5705.197, 5705.199, 5705.21, 5705.213, 5705.215, 5705.218,

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5705.219, 5705.233, 5705.25, 5705.251, 5705.261, 5705.55, 7937
5739.023, 5739.026, 5743.021, 5748.01, 5748.02, 5748.03, 7938
5748.04, 5748.08, and 5748.09 of the Revised Code are hereby 7939
repealed. 7940

Section 3. This act applies to elections held after 7941
December 31, 2018. 7942

Section 4. The General Assembly, applying the principle 7943
stated in division (B) of section 1.52 of the Revised Code that 7944
amendments are to be harmonized if reasonably capable of 7945
simultaneous operation, finds that the following sections, 7946
presented in this act as composites of the sections as amended 7947
by the acts indicated, are the resulting versions of the 7948
sections in effect prior to the effective date of the sections 7949
as presented in this act: 7950

Section 133.18 of the Revised Code as amended by both Am. 7951
Sub. H.B. 48 of the 128th General Assembly and Am. Sub. H.B. 153 7952
of the 129th General Assembly. 7953

Section 5705.218 of the Revised Code as amended by both 7954
Am. Sub. H.B. 59 and Sub. H.B. 167 of the 130th General 7955
Assembly. 7956