

I\_132\_2260

132nd General Assembly  
Regular Session  
2017-2018

Sub. S. B. No. 10

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**A BILL**

To amend sections 102.02, 133.01, 133.06, 133.18, 1  
513.13, 718.01, 718.04, 718.09, 718.10, 731.01, 2  
733.261, 733.262, 3311.21, 3318.01, 3318.06, 3  
3318.061, 3318.063, 3318.07, 3318.361, 3354.02, 4  
3355.02, 3357.02, 3501.05, 3501.11, 3505.01, 5  
3505.071, 3513.02, 3513.05, 3513.30, 3513.301, 6  
3513.312, 5705.01, 5705.03, 5705.19, 5705.191, 7  
5705.195, 5705.199, 5705.21, 5705.211, 5705.212, 8  
5705.213, 5705.217, 5705.218, 5705.219, 9  
5705.2111, 5705.2112, 5705.23, 5705.25, 10  
5705.251, 5705.252, 5705.55, and 5705.72 and to 11  
enact section 3501.054 of the Revised Code to 12  
expand the circumstances under which a board of 13  
elections or the secretary of state is not 14  
required to hold a primary election, to require 15  
the Secretary of State to establish a database 16  
to facilitate communication between the boards 17  
of elections and the Secretary concerning local 18  
elections, and to make an appropriation. 19

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



wvyqydgqkber4jmyal5mkj

**Section 1.** That sections 102.02, 133.01, 133.06, 133.18, 20  
513.13, 718.01, 718.04, 718.09, 718.10, 731.01, 733.261, 21  
733.262, 3311.21, 3318.01, 3318.06, 3318.061, 3318.063, 3318.07, 22  
3318.361, 3354.02, 3355.02, 3357.02, 3501.05, 3501.11, 3505.01, 23  
3505.071, 3513.02, 3513.05, 3513.30, 3513.301, 3513.312, 24  
5705.01, 5705.03, 5705.19, 5705.191, 5705.195, 5705.199, 25  
5705.21, 5705.211, 5705.212, 5705.213, 5705.217, 5705.218, 26  
5705.219, 5705.2111, 5705.2112, 5705.23, 5705.25, 5705.251, 27  
5705.252, 5705.55, and 5705.72 be amended and section 3501.054 28  
of the Revised Code be enacted to read as follows: 29

**Sec. 102.02.** (A) (1) Except as otherwise provided in 30  
division (H) of this section, all of the following shall file 31  
with the appropriate ethics commission the disclosure statement 32  
described in this division on a form prescribed by the 33  
appropriate commission: every person who is elected to or is a 34  
candidate for a state, county, or city office and every person 35  
who is appointed to fill a vacancy for an unexpired term in such 36  
an elective office; all members of the state board of education; 37  
the director, assistant directors, deputy directors, division 38  
chiefs, or persons of equivalent rank of any administrative 39  
department of the state; the president or other chief 40  
administrative officer of every state institution of higher 41  
education as defined in section 3345.011 of the Revised Code; 42  
the executive director and the members of the capitol square 43  
review and advisory board appointed or employed pursuant to 44  
section 105.41 of the Revised Code; all members of the Ohio 45  
casino control commission, the executive director of the 46  
commission, all professional employees of the commission, and 47  
all technical employees of the commission who perform an 48  
internal audit function; the individuals set forth in division 49  
(B) (2) of section 187.03 of the Revised Code; the chief 50

executive officer and the members of the board of each state 51  
retirement system; each employee of a state retirement board who 52  
is a state retirement system investment officer licensed 53  
pursuant to section 1707.163 of the Revised Code; the members of 54  
the Ohio retirement study council appointed pursuant to division 55  
(C) of section 171.01 of the Revised Code; employees of the Ohio 56  
retirement study council, other than employees who perform 57  
purely administrative or clerical functions; the administrator 58  
of workers' compensation and each member of the bureau of 59  
workers' compensation board of directors; the bureau of workers' 60  
compensation director of investments; the chief investment 61  
officer of the bureau of workers' compensation; all members of 62  
the board of commissioners on grievances and discipline of the 63  
supreme court and the ethics commission created under section 64  
102.05 of the Revised Code; every business manager, treasurer, 65  
or superintendent of a city, local, exempted village, joint 66  
vocational, or cooperative education school district or an 67  
educational service center; every person who is elected to or is 68  
a candidate for the office of member of a board of education of 69  
a city, local, exempted village, joint vocational, or 70  
cooperative education school district or of a governing board of 71  
an educational service center that has a total student count of 72  
twelve thousand or more as most recently determined by the 73  
department of education pursuant to section 3317.03 of the 74  
Revised Code; every person who is appointed to the board of 75  
education of a municipal school district pursuant to division 76  
(B) or (F) of section 3311.71 of the Revised Code; all members 77  
of the board of directors of a sanitary district that is 78  
established under Chapter 6115. of the Revised Code and 79  
organized wholly for the purpose of providing a water supply for 80  
domestic, municipal, and public use, and that includes two 81  
municipal corporations in two counties; every public official or 82

employee who is paid a salary or wage in accordance with 83  
schedule C of section 124.15 or schedule E-2 of section 124.152 84  
of the Revised Code; members of the board of trustees and the 85  
executive director of the southern Ohio agricultural and 86  
community development foundation; all members appointed to the 87  
Ohio livestock care standards board under section 904.02 of the 88  
Revised Code; all entrepreneurs in residence assigned by the 89  
LeanOhio office in the department of administrative services 90  
under section 125.65 of the Revised Code and every other public 91  
official or employee who is designated by the appropriate ethics 92  
commission pursuant to division (B) of this section. 93

(2) The disclosure statement shall include all of the 94  
following: 95

(a) The name of the person filing the statement and each 96  
member of the person's immediate family and all names under 97  
which the person or members of the person's immediate family do 98  
business; 99

(b) (i) Subject to divisions (A) (2) (b) (ii) and (iii) of 100  
this section and except as otherwise provided in section 102.022 101  
of the Revised Code, identification of every source of income, 102  
other than income from a legislative agent identified in 103  
division (A) (2) (b) (ii) of this section, received during the 104  
preceding calendar year, in the person's own name or by any 105  
other person for the person's use or benefit, by the person 106  
filing the statement, and a brief description of the nature of 107  
the services for which the income was received. If the person 108  
filing the statement is a member of the general assembly, the 109  
statement shall identify the amount of every source of income 110  
received in accordance with the following ranges of amounts: 111  
zero or more, but less than one thousand dollars; one thousand 112

dollars or more, but less than ten thousand dollars; ten 113  
thousand dollars or more, but less than twenty-five thousand 114  
dollars; twenty-five thousand dollars or more, but less than 115  
fifty thousand dollars; fifty thousand dollars or more, but less 116  
than one hundred thousand dollars; and one hundred thousand 117  
dollars or more. Division (A) (2) (b) (i) of this section shall not 118  
be construed to require a person filing the statement who 119  
derives income from a business or profession to disclose the 120  
individual items of income that constitute the gross income of 121  
that business or profession, except for those individual items 122  
of income that are attributable to the person's or, if the 123  
income is shared with the person, the partner's, solicitation of 124  
services or goods or performance, arrangement, or facilitation 125  
of services or provision of goods on behalf of the business or 126  
profession of clients, including corporate clients, who are 127  
legislative agents. A person who files the statement under this 128  
section shall disclose the identity of and the amount of income 129  
received from a person who the public official or employee knows 130  
or has reason to know is doing or seeking to do business of any 131  
kind with the public official's or employee's agency. 132

(ii) If the person filing the statement is a member of the 133  
general assembly, the statement shall identify every source of 134  
income and the amount of that income that was received from a 135  
legislative agent during the preceding calendar year, in the 136  
person's own name or by any other person for the person's use or 137  
benefit, by the person filing the statement, and a brief 138  
description of the nature of the services for which the income 139  
was received. Division (A) (2) (b) (ii) of this section requires 140  
the disclosure of clients of attorneys or persons licensed under 141  
section 4732.12 of the Revised Code, or patients of persons 142  
licensed under section 4731.14 of the Revised Code, if those 143

clients or patients are legislative agents. Division (A) (2) (b) 144  
(ii) of this section requires a person filing the statement who 145  
derives income from a business or profession to disclose those 146  
individual items of income that constitute the gross income of 147  
that business or profession that are received from legislative 148  
agents. 149

(iii) Except as otherwise provided in division (A) (2) (b) 150  
(iii) of this section, division (A) (2) (b) (i) of this section 151  
applies to attorneys, physicians, and other persons who engage 152  
in the practice of a profession and who, pursuant to a section 153  
of the Revised Code, the common law of this state, a code of 154  
ethics applicable to the profession, or otherwise, generally are 155  
required not to reveal, disclose, or use confidences of clients, 156  
patients, or other recipients of professional services except 157  
under specified circumstances or generally are required to 158  
maintain those types of confidences as privileged communications 159  
except under specified circumstances. Division (A) (2) (b) (i) of 160  
this section does not require an attorney, physician, or other 161  
professional subject to a confidentiality requirement as 162  
described in division (A) (2) (b) (iii) of this section to disclose 163  
the name, other identity, or address of a client, patient, or 164  
other recipient of professional services if the disclosure would 165  
threaten the client, patient, or other recipient of professional 166  
services, would reveal details of the subject matter for which 167  
legal, medical, or professional advice or other services were 168  
sought, or would reveal an otherwise privileged communication 169  
involving the client, patient, or other recipient of 170  
professional services. Division (A) (2) (b) (i) of this section 171  
does not require an attorney, physician, or other professional 172  
subject to a confidentiality requirement as described in 173  
division (A) (2) (b) (iii) of this section to disclose in the brief 174

description of the nature of services required by division (A) 175  
(2) (b) (i) of this section any information pertaining to specific 176  
professional services rendered for a client, patient, or other 177  
recipient of professional services that would reveal details of 178  
the subject matter for which legal, medical, or professional 179  
advice was sought or would reveal an otherwise privileged 180  
communication involving the client, patient, or other recipient 181  
of professional services. 182

(c) The name of every corporation on file with the 183  
secretary of state that is incorporated in this state or holds a 184  
certificate of compliance authorizing it to do business in this 185  
state, trust, business trust, partnership, or association that 186  
transacts business in this state in which the person filing the 187  
statement or any other person for the person's use and benefit 188  
had during the preceding calendar year an investment of over one 189  
thousand dollars at fair market value as of the thirty-first day 190  
of December of the preceding calendar year, or the date of 191  
disposition, whichever is earlier, or in which the person holds 192  
any office or has a fiduciary relationship, and a description of 193  
the nature of the investment, office, or relationship. Division 194  
(A) (2) (c) of this section does not require disclosure of the 195  
name of any bank, savings and loan association, credit union, or 196  
building and loan association with which the person filing the 197  
statement has a deposit or a withdrawable share account. 198

(d) All fee simple and leasehold interests to which the 199  
person filing the statement holds legal title to or a beneficial 200  
interest in real property located within the state, excluding 201  
the person's residence and property used primarily for personal 202  
recreation; 203

(e) The names of all persons residing or transacting 204

business in the state to whom the person filing the statement 205  
owes, in the person's own name or in the name of any other 206  
person, more than one thousand dollars. Division (A) (2) (e) of 207  
this section shall not be construed to require the disclosure of 208  
debts owed by the person resulting from the ordinary conduct of 209  
a business or profession or debts on the person's residence or 210  
real property used primarily for personal recreation, except 211  
that the superintendent of financial institutions and any deputy 212  
superintendent of banks shall disclose the names of all state- 213  
chartered banks and all bank subsidiary corporations subject to 214  
regulation under section 1109.44 of the Revised Code to whom the 215  
superintendent or deputy superintendent owes any money. 216

(f) The names of all persons residing or transacting 217  
business in the state, other than a depository excluded under 218  
division (A) (2) (c) of this section, who owe more than one 219  
thousand dollars to the person filing the statement, either in 220  
the person's own name or to any person for the person's use or 221  
benefit. Division (A) (2) (f) of this section shall not be 222  
construed to require the disclosure of clients of attorneys or 223  
persons licensed under section 4732.12 of the Revised Code, or 224  
patients of persons licensed under section 4731.14 of the 225  
Revised Code, nor the disclosure of debts owed to the person 226  
resulting from the ordinary conduct of a business or profession. 227

(g) Except as otherwise provided in section 102.022 of the 228  
Revised Code, the source of each gift of over seventy-five 229  
dollars, or of each gift of over twenty-five dollars received by 230  
a member of the general assembly from a legislative agent, 231  
received by the person in the person's own name or by any other 232  
person for the person's use or benefit during the preceding 233  
calendar year, except gifts received by will or by virtue of 234  
section 2105.06 of the Revised Code, or received from spouses, 235



parents, grandparents, children, grandchildren, siblings, 236  
nephews, nieces, uncles, aunts, brothers-in-law, sisters-in-law, 237  
sons-in-law, daughters-in-law, fathers-in-law, mothers-in-law, 238  
or any person to whom the person filing the statement stands in 239  
loco parentis, or received by way of distribution from any inter 240  
vivos or testamentary trust established by a spouse or by an 241  
ancestor; 242

(h) Except as otherwise provided in section 102.022 of the 243  
Revised Code, identification of the source and amount of every 244  
payment of expenses incurred for travel to destinations inside 245  
or outside this state that is received by the person in the 246  
person's own name or by any other person for the person's use or 247  
benefit and that is incurred in connection with the person's 248  
official duties, except for expenses for travel to meetings or 249  
conventions of a national or state organization to which any 250  
state agency, including, but not limited to, any legislative 251  
agency or state institution of higher education as defined in 252  
section 3345.011 of the Revised Code, pays membership dues, or 253  
any political subdivision or any office or agency of a political 254  
subdivision pays membership dues; 255

(i) Except as otherwise provided in section 102.022 of the 256  
Revised Code, identification of the source of payment of 257  
expenses for meals and other food and beverages, other than for 258  
meals and other food and beverages provided at a meeting at 259  
which the person participated in a panel, seminar, or speaking 260  
engagement or at a meeting or convention of a national or state 261  
organization to which any state agency, including, but not 262  
limited to, any legislative agency or state institution of 263  
higher education as defined in section 3345.011 of the Revised 264  
Code, pays membership dues, or any political subdivision or any 265  
office or agency of a political subdivision pays membership 266

dues, that are incurred in connection with the person's official 267  
duties and that exceed one hundred dollars aggregated per 268  
calendar year; 269

(j) If the disclosure statement is filed by a public 270  
official or employee described in division (B) (2) of section 271  
101.73 of the Revised Code or division (B) (2) of section 121.63 272  
of the Revised Code who receives a statement from a legislative 273  
agent, executive agency lobbyist, or employer that contains the 274  
information described in division (F) (2) of section 101.73 of 275  
the Revised Code or division (G) (2) of section 121.63 of the 276  
Revised Code, all of the nondisputed information contained in 277  
the statement delivered to that public official or employee by 278  
the legislative agent, executive agency lobbyist, or employer 279  
under division (F) (2) of section 101.73 or (G) (2) of section 280  
121.63 of the Revised Code. 281

(3) A person may file a statement required by this section 282  
in person, by mail, or by electronic means. 283

(4) A person who is required to file a statement under 284  
this section shall file that statement according to the 285  
following deadlines, as applicable: 286

(a) Except as otherwise provided in divisions (A) (4) (b), 287  
(c), and (d) of this section, the person shall file the 288  
statement not later than the fifteenth day of May of each year. 289

(b) A-Subject to divisions (A) (4) (b) (i) and (ii) of this 290  
section, a person who is a candidate for elective office shall 291  
file the statement no later than the thirtieth day before the 292  
primary, special, or general election at which the candidacy is 293  
to be voted on, whichever election occurs soonest, ~~except that a-~~ 294

(i) A person who is a write-in candidate shall file the statement no later than the twentieth day before the earliest election at which the person's candidacy is to be voted on.

(ii) A person who is a candidate for the nomination of a political party for an office and who subsequently receives a certificate of nomination under section 3513.02, 3513.30, 3513.301, or 3513.312 of the Revised Code because the person's primary race is uncontested shall file the statement not later than the thirtieth day before the primary election at which the person's candidacy would have been voted on if the race had been contested.

(c) A person who is appointed to fill a vacancy for an unexpired term in an elective office shall file the statement within fifteen days after the person qualifies for office.

(d) A person who is appointed or employed after the fifteenth day of May, other than a person described in division (A) (4) (c) of this section, shall file an annual statement within ninety days after appointment or employment.

(5) No person shall be required to file with the appropriate ethics commission more than one statement or pay more than one filing fee for any one calendar year.

(6) The appropriate ethics commission, for good cause, may extend for a reasonable time the deadline for filing a statement under this section.

(7) A statement filed under this section is subject to public inspection at locations designated by the appropriate ethics commission except as otherwise provided in this section.

(B) The Ohio ethics commission, the joint legislative ethics committee, and the board of commissioners on grievances

and discipline of the supreme court, using the rule-making 325  
procedures of Chapter 119. of the Revised Code, may require any 326  
class of public officials or employees under its jurisdiction 327  
and not specifically excluded by this section whose positions 328  
involve a substantial and material exercise of administrative 329  
discretion in the formulation of public policy, expenditure of 330  
public funds, enforcement of laws and rules of the state or a 331  
county or city, or the execution of other public trusts, to file 332  
an annual statement under division (A) of this section. The 333  
appropriate ethics commission shall send the public officials or 334  
employees written notice of the requirement not less than thirty 335  
days before the applicable filing deadline unless the public 336  
official or employee is appointed after that date, in which case 337  
the notice shall be sent within thirty days after appointment, 338  
and the filing shall be made not later than ninety days after 339  
appointment. 340

Disclosure statements filed under this division with the 341  
Ohio ethics commission by members of boards, commissions, or 342  
bureaus of the state for which no compensation is received other 343  
than reasonable and necessary expenses shall be kept 344  
confidential. Disclosure statements filed with the Ohio ethics 345  
commission under division (A) of this section by business 346  
managers, treasurers, and superintendents of city, local, 347  
exempted village, joint vocational, or cooperative education 348  
school districts or educational service centers shall be kept 349  
confidential, except that any person conducting an audit of any 350  
such school district or educational service center pursuant to 351  
section 115.56 or Chapter 117. of the Revised Code may examine 352  
the disclosure statement of any business manager, treasurer, or 353  
superintendent of that school district or educational service 354  
center. Disclosure statements filed with the Ohio ethics 355

commission under division (A) of this section by the individuals 356  
set forth in division (B) (2) of section 187.03 of the Revised 357  
Code shall be kept confidential. The Ohio ethics commission 358  
shall examine each disclosure statement required to be kept 359  
confidential to determine whether a potential conflict of 360  
interest exists for the person who filed the disclosure 361  
statement. A potential conflict of interest exists if the 362  
private interests of the person, as indicated by the person's 363  
disclosure statement, might interfere with the public interests 364  
the person is required to serve in the exercise of the person's 365  
authority and duties in the person's office or position of 366  
employment. If the commission determines that a potential 367  
conflict of interest exists, it shall notify the person who 368  
filed the disclosure statement and shall make the portions of 369  
the disclosure statement that indicate a potential conflict of 370  
interest subject to public inspection in the same manner as is 371  
provided for other disclosure statements. Any portion of the 372  
disclosure statement that the commission determines does not 373  
indicate a potential conflict of interest shall be kept 374  
confidential by the commission and shall not be made subject to 375  
public inspection, except as is necessary for the enforcement of 376  
Chapters 102. and 2921. of the Revised Code and except as 377  
otherwise provided in this division. 378

(C) No person shall knowingly fail to file, on or before 379  
the applicable filing deadline established under this section, a 380  
statement that is required by this section. 381

(D) No person shall knowingly file a false statement that 382  
is required to be filed under this section. 383

(E) (1) Except as provided in divisions (E) (2) and (3) of 384  
this section, the statement required by division (A) or (B) of 385

this section shall be accompanied by a filing fee of sixty 386  
dollars. 387

(2) The statement required by division (A) of this section 388  
shall be accompanied by the following filing fee to be paid by 389  
the person who is elected or appointed to, or is a candidate 390  
for, any of the following offices: 391

		392
For state office, except member of the		393
state board of education	\$95	394
For office of member of general assembly	\$40	395
For county office	\$60	396
For city office	\$35	397
For office of member of the state board		398
of education	\$35	399
For office of member of a city, local,		400
exempted village, or cooperative		401
education board of		402
education or educational service		403
center governing board	\$30	404
For position of business manager,		405
treasurer, or superintendent of a		406
city, local, exempted village, joint		407
vocational, or cooperative education		408
school district or		409
educational service center	\$30	410

(3) No judge of a court of record or candidate for judge 411  
of a court of record, and no referee or magistrate serving a 412  
court of record, shall be required to pay the fee required under 413  
division (E) (1) or (2) or (F) of this section. 414

(4) For any public official who is appointed to a 415

nonelective office of the state and for any employee who holds a 416  
nonelective position in a public agency of the state, the state 417  
agency that is the primary employer of the state official or 418  
employee shall pay the fee required under division (E) (1) or (F) 419  
of this section. 420

(F) If a statement required to be filed under this section 421  
is not filed by the date on which it is required to be filed, 422  
the appropriate ethics commission shall assess the person 423  
required to file the statement a late filing fee of ten dollars 424  
for each day the statement is not filed, except that the total 425  
amount of the late filing fee shall not exceed two hundred fifty 426  
dollars. 427

(G) (1) The appropriate ethics commission other than the 428  
Ohio ethics commission and the joint legislative ethics 429  
committee shall deposit all fees it receives under divisions (E) 430  
and (F) of this section into the general revenue fund of the 431  
state. 432

(2) The Ohio ethics commission shall deposit all receipts, 433  
including, but not limited to, fees it receives under divisions 434  
(E) and (F) of this section, investigative or other fees, costs, 435  
or other funds it receives as a result of court orders, and all 436  
moneys it receives from settlements under division (G) of 437  
section 102.06 of the Revised Code, into the Ohio ethics 438  
commission fund, which is hereby created in the state treasury. 439  
All moneys credited to the fund shall be used solely for 440  
expenses related to the operation and statutory functions of the 441  
commission. 442

(3) The joint legislative ethics committee shall deposit 443  
all receipts it receives from the payment of financial 444  
disclosure statement filing fees under divisions (E) and (F) of 445

this section into the joint legislative ethics committee 446  
investigative and financial disclosure fund. 447

(H) Division (A) of this section does not apply to a 448  
person elected or appointed to the office of precinct, ward, or 449  
district committee member under Chapter 3517. of the Revised 450  
Code; a presidential elector; a delegate to a national 451  
convention; village or township officials and employees; any 452  
physician or psychiatrist who is paid a salary or wage in 453  
accordance with schedule C of section 124.15 or schedule E-2 of 454  
section 124.152 of the Revised Code and whose primary duties do 455  
not require the exercise of administrative discretion; or any 456  
member of a board, commission, or bureau of any county or city 457  
who receives less than one thousand dollars per year for serving 458  
in that position. 459

**Sec. 133.01.** As used in this chapter, in sections 9.95, 460  
9.96, and 2151.655 of the Revised Code, in other sections of the 461  
Revised Code that make reference to this chapter unless the 462  
context does not permit, and in related proceedings, unless 463  
otherwise expressly provided: 464

(A) "Acquisition" as applied to real or personal property 465  
includes, among other forms of acquisition, acquisition by 466  
exercise of a purchase option, and acquisition of interests in 467  
property, including, without limitation, easements and rights- 468  
of-way, and leasehold and other lease interests initially 469  
extending or extendable for a period of at least sixty months. 470

(B) "Anticipatory securities" means securities, including 471  
notes, issued in anticipation of the issuance of other 472  
securities. 473

(C) "~~Board~~ Appropriate board of elections" means the 474



~~county~~ board of elections of the county in which the subdivision 475  
is located. If the subdivision ~~is located~~ has territory in more 476  
than one county, "appropriate board of elections" means the 477  
~~county~~ board of elections of the county that contains the 478  
~~largest~~ most populous portion of the ~~population of the~~ 479  
~~subdivision or that otherwise has jurisdiction in practice over~~ 480  
~~and customarily handles election matters relating to the~~ 481  
~~subdivision.~~ 482

(D) "Bond retirement fund" means the bond retirement fund 483  
provided for in section 5705.09 of the Revised Code, and also 484  
means a sinking fund or any other special fund, regardless of 485  
the name applied to it, established by or pursuant to law or the 486  
proceedings for the payment of debt charges. Provision may be 487  
made in the applicable proceedings for the establishment in a 488  
bond retirement fund of separate accounts relating to debt 489  
charges on particular securities, or on securities payable from 490  
the same or common sources, and for the application of moneys in 491  
those accounts only to specified debt charges on specified 492  
securities or categories of securities. Subject to law and any 493  
provisions in the applicable proceedings, moneys in a bond 494  
retirement fund or separate account in a bond retirement fund 495  
may be transferred to other funds and accounts. 496

(E) "Capitalized interest" means all or a portion of the 497  
interest payable on securities from their date to a date stated 498  
or provided for in the applicable legislation, which interest is 499  
to be paid from the proceeds of the securities. 500

(F) "Chapter 133. securities" means securities authorized 501  
by or issued pursuant to or in accordance with this chapter. 502

(G) "County auditor" means the county auditor of the 503  
county in which the subdivision is located. If the subdivision 504

is located in more than one county, "county auditor" means the county auditor of the county that contains the highest amount of the tax valuation of the subdivision or that otherwise has jurisdiction in practice over and customarily handles property tax matters relating to the subdivision. In the case of a county that has adopted a charter, "county auditor" means the officer who generally has the duties and functions provided in the Revised Code for a county auditor.

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

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

(J) "Debt charges" means the principal, including any mandatory sinking fund deposits and mandatory redemption

payments, interest, and any redemption premium, payable on 535  
securities as those payments come due and are payable. The use 536  
of "debt charges" for this purpose does not imply that any 537  
particular securities constitute debt within the meaning of the 538  
Ohio Constitution or other laws. 539

(K) "Financing costs" means all costs and expenses 540  
relating to the authorization, including any required election, 541  
issuance, sale, delivery, authentication, deposit, custody, 542  
clearing, registration, transfer, exchange, fractionalization, 543  
replacement, payment, and servicing of securities, including, 544  
without limitation, costs and expenses for or relating to 545  
publication and printing, postage, delivery, preliminary and 546  
final official statements, offering circulars, and informational 547  
statements, travel and transportation, underwriters, placement 548  
agents, investment bankers, paying agents, registrars, 549  
authenticating agents, remarketing agents, custodians, clearing 550  
agencies or corporations, securities depositories, financial 551  
advisory services, certifications, audits, federal or state 552  
regulatory agencies, accounting and computation services, legal 553  
services and obtaining approving legal opinions and other legal 554  
opinions, credit ratings, redemption premiums, and credit 555  
enhancement facilities. Financing costs may be paid from any 556  
moneys available for the purpose, including, unless otherwise 557  
provided in the proceedings, from the proceeds of the securities 558  
to which they relate and, as to future financing costs, from the 559  
same sources from which debt charges on the securities are paid 560  
and as though debt charges. 561

(L) "Fiscal officer" means the following, or, in the case 562  
of absence or vacancy in the office, a deputy or assistant 563  
authorized by law or charter to act in the place of the named 564  
officer, or if there is no such authorization then the deputy or 565

assistant authorized by legislation to act in the place of the	566
named officer for purposes of this chapter, in the case of the	567
following subdivisions:	568
(1) A county, the county auditor;	569
(2) A municipal corporation, the city auditor or village	570
clerk or clerk-treasurer, or the officer who, by virtue of a	571
charter, has the duties and functions provided in the Revised	572
Code for the city auditor or village clerk or clerk-treasurer;	573
(3) A school district, the treasurer of the board of	574
education;	575
(4) A regional water and sewer district, the secretary of	576
the board of trustees;	577
(5) A joint township hospital district, the treasurer of	578
the district;	579
(6) A joint ambulance district, the clerk of the board of	580
trustees;	581
(7) A joint recreation district, the person designated	582
pursuant to section 755.15 of the Revised Code;	583
(8) A detention facility district or a district organized	584
under section 2151.65 of the Revised Code or a combined district	585
organized under sections 2152.41 and 2151.65 of the Revised	586
Code, the county auditor of the county designated by law to act	587
as the auditor of the district;	588
(9) A township, a fire district organized under division	589
(C) of section 505.37 of the Revised Code, or a township police	590
district, the fiscal officer of the township;	591
(10) A joint fire district, the clerk of the board of	592

trustees of that district;	593
(11) A regional or county library district, the person responsible for the financial affairs of that district;	594 595
(12) A joint solid waste management district, the fiscal officer appointed by the board of directors of the district under section 343.01 of the Revised Code;	596 597 598
(13) A joint emergency medical services district, the person appointed as fiscal officer pursuant to division (D) of section 307.053 of the Revised Code;	599 600 601
(14) A fire and ambulance district, the person appointed as fiscal officer under division (B) of section 505.375 of the Revised Code;	602 603 604
(15) A subdivision described in division (MM) (19) of this section, the officer who is designated by law as or performs the functions of its chief fiscal officer;	605 606 607
(16) A joint police district, the treasurer of the district;	608 609
(17) A lake facilities authority, the fiscal officer designated under section 353.02 of the Revised Code;	610 611
(18) A regional transportation improvement project, the county auditor designated under section 5595.10 of the Revised Code.	612 613 614
(M) "Fiscal year" has the same meaning as in section 9.34 of the Revised Code.	615 616
(N) "Fractionalized interests in public obligations" means participations, certificates of participation, shares, or other instruments or agreements, separate from the public obligations	617 618 619

themselves, evidencing ownership of interests in public 620  
obligations or of rights to receive payments of, or on account 621  
of, principal or interest or their equivalents payable by or on 622  
behalf of an obligor pursuant to public obligations. 623

(O) "Fully registered securities" means securities in 624  
certificated or uncertificated form, registered as to both 625  
principal and interest in the name of the owner. 626

(P) "Fund" means to provide for the payment of debt 627  
charges and expenses related to that payment at or prior to 628  
retirement by purchase, call for redemption, payment at 629  
maturity, or otherwise. 630

(Q) "General obligation" means securities to the payment 631  
of debt charges on which the full faith and credit and the 632  
general property taxing power, including taxes within the tax 633  
limitation if available to the subdivision, of the subdivision 634  
are pledged. 635

(R) "Interest" or "interest equivalent" means those 636  
payments or portions of payments, however denominated, that 637  
constitute or represent consideration for forbearing the 638  
collection of money, or for deferring the receipt of payment of 639  
money to a future time. 640

(S) "Internal Revenue Code" means the "Internal Revenue 641  
Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1 et seq., as 642  
amended, and includes any laws of the United States providing 643  
for application of that code. 644

(T) "Issuer" means any public issuer and any nonprofit 645  
corporation authorized to issue securities for or on behalf of 646  
any public issuer. 647

(U) "Legislation" means an ordinance or resolution passed 648

by a majority affirmative vote of the then members of the taxing 649  
authority unless a different vote is required by charter 650  
provisions governing the passage of the particular legislation 651  
by the taxing authority. 652

(V) "Mandatory sinking fund redemption requirements" means 653  
amounts required by proceedings to be deposited in a bond 654  
retirement fund for the purpose of paying in any year or fiscal 655  
year by mandatory redemption prior to stated maturity the 656  
principal of securities that is due and payable, except for 657  
mandatory prior redemption requirements as provided in those 658  
proceedings, in a subsequent year or fiscal year. 659

(W) "Mandatory sinking fund requirements" means amounts 660  
required by proceedings to be deposited in a year or fiscal year 661  
in a bond retirement fund for the purpose of paying the 662  
principal of securities that is due and payable in a subsequent 663  
year or fiscal year. 664

(X) "Net indebtedness" has the same meaning as in division 665  
(A) of section 133.04 of the Revised Code. 666

(Y) "Obligor," in the case of securities or fractionalized 667  
interests in public obligations issued by another person the 668  
debt charges or their equivalents on which are payable from 669  
payments made by a public issuer, means that public issuer. 670

(Z) "One purpose" relating to permanent improvements means 671  
any one permanent improvement or group or category of permanent 672  
improvements for the same utility, enterprise, system, or 673  
project, development or redevelopment project, or for or devoted 674  
to the same general purpose, function, or use or for which self- 675  
supporting securities, based on the same or different sources of 676  
revenues, may be issued or for which special assessments may be 677

levied by a single ordinance or resolution. "One purpose" 678  
includes, but is not limited to, in any case any off-street 679  
parking facilities relating to another permanent improvement, 680  
and: 681

(1) Any number of roads, highways, streets, bridges, 682  
sidewalks, and viaducts; 683

(2) Any number of off-street parking facilities; 684

(3) In the case of a county, any number of permanent 685  
improvements for courthouse, jail, county offices, and other 686  
county buildings, and related facilities; 687

(4) In the case of a school district, any number of 688  
facilities and buildings for school district purposes, and 689  
related facilities. 690

(AA) "Outstanding," referring to securities, means 691  
securities that have been issued, delivered, and paid for, 692  
except any of the following: 693

(1) Securities canceled upon surrender, exchange, or 694  
transfer, or upon payment or redemption; 695

(2) Securities in replacement of which or in exchange for 696  
which other securities have been issued; 697

(3) Securities for the payment, or redemption or purchase 698  
for cancellation prior to maturity, of which sufficient moneys 699  
or investments, in accordance with the applicable legislation or 700  
other proceedings or any applicable law, by mandatory sinking 701  
fund redemption requirements, mandatory sinking fund 702  
requirements, or otherwise, have been deposited, and credited 703  
for the purpose in a bond retirement fund or with a trustee or 704  
paying or escrow agent, whether at or prior to their maturity or 705



redemption, and, in the case of securities to be redeemed prior 706  
to their stated maturity, notice of redemption has been given or 707  
satisfactory arrangements have been made for giving notice of 708  
that redemption, or waiver of that notice by or on behalf of the 709  
affected security holders has been filed with the subdivision or 710  
its agent for the purpose. 711

(BB) "Paying agent" means the one or more banks, trust 712  
companies, or other financial institutions or qualified persons, 713  
including an appropriate office or officer of the subdivision, 714  
designated as a paying agent or place of payment of debt charges 715  
on the particular securities. 716

(CC) "Permanent improvement" or "improvement" means any 717  
property, asset, or improvement certified by the fiscal officer, 718  
which certification is conclusive, as having an estimated life 719  
or period of usefulness of five years or more, and includes, but 720  
is not limited to, real estate, buildings, and personal property 721  
and interests in real estate, buildings, and personal property, 722  
equipment, furnishings, and site improvements, and 723  
reconstruction, rehabilitation, renovation, installation, 724  
improvement, enlargement, and extension of property, assets, or 725  
improvements so certified as having an estimated life or period 726  
of usefulness of five years or more. The acquisition of all the 727  
stock ownership of a corporation is the acquisition of a 728  
permanent improvement to the extent that the value of that stock 729  
is represented by permanent improvements. A permanent 730  
improvement for parking, highway, road, and street purposes 731  
includes resurfacing, but does not include ordinary repair. 732

(DD) "Person" has the same meaning as in section 1.59 of 733  
the Revised Code and also includes any federal, state, 734  
interstate, regional, or local governmental agency, any 735

subdivision, and any combination of those persons. 736

(EE) "Proceedings" means the legislation, certifications, 737  
notices, orders, sale proceedings, trust agreement or indenture, 738  
mortgage, lease, lease-purchase agreement, assignment, credit 739  
enhancement facility agreements, and other agreements, 740  
instruments, and documents, as amended and supplemented, and any 741  
election proceedings, authorizing, or providing for the terms 742  
and conditions applicable to, or providing for the security or 743  
sale or award of, public obligations, and includes the 744  
provisions set forth or incorporated in those public obligations 745  
and proceedings. 746

(FF) "Public issuer" means any of the following that is 747  
authorized by law to issue securities or enter into public 748  
obligations: 749

(1) The state, including an agency, commission, officer, 750  
institution, board, authority, or other instrumentality of the 751  
state; 752

(2) A taxing authority, subdivision, district, or other 753  
local public or governmental entity, and any combination or 754  
consortium, or public division, district, commission, authority, 755  
department, board, officer, or institution, thereof; 756

(3) Any other body corporate and politic, or other public 757  
entity. 758

(GG) "Public obligations" means both of the following: 759

(1) Securities; 760

(2) Obligations of a public issuer to make payments under 761  
installment sale, lease, lease purchase, or similar agreements, 762  
which obligations may bear interest or interest equivalent. 763

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

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

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

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

(LL) "Self-supporting securities" means securities or portions of securities issued for the purpose of paying costs of permanent improvements to the extent that receipts of the subdivision, other than the proceeds of taxes levied by that subdivision, derived from or with respect to the improvements or the operation of the improvements being financed, or the enterprise, system, project, or category of improvements of which the improvements being financed are part, are estimated by the fiscal officer to be sufficient to pay the current expenses of that operation or of those improvements or enterprise, system, project, or categories of improvements and the debt charges payable from those receipts on securities issued for the purpose. Until such time as the improvements or increases in

rates and charges have been in operation or effect for a period 794  
of at least six months, the receipts therefrom, for purposes of 795  
this definition, shall be those estimated by the fiscal officer, 796  
except that those receipts may include, without limitation, 797  
payments made and to be made to the subdivision under leases or 798  
agreements in effect at the time the estimate is made. In the 799  
case of an operation, improvements, or enterprise, system, 800  
project, or category of improvements without at least a six- 801  
month history of receipts, the estimate of receipts by the 802  
fiscal officer, other than those to be derived under leases and 803  
agreements then in effect, shall be confirmed by the taxing 804  
authority. 805

(MM) "Subdivision" means any of the following: 806

(1) A county, including a county that has adopted a 807  
charter under Article X, Ohio Constitution; 808

(2) A municipal corporation, including a municipal 809  
corporation that has adopted a charter under Article XVIII, Ohio 810  
Constitution; 811

(3) A school district; 812

(4) A regional water and sewer district organized under 813  
Chapter 6119. of the Revised Code; 814

(5) A joint township hospital district organized under 815  
section 513.07 of the Revised Code; 816

(6) A joint ambulance district organized under section 817  
505.71 of the Revised Code; 818

(7) A joint recreation district organized under division 819  
(C) of section 755.14 of the Revised Code; 820

(8) A detention facility district organized under section 821

2152.41, a district organized under section 2151.65, or a	822
combined district organized under sections 2152.41 and 2151.65	823
of the Revised Code;	824
(9) A township police district organized under section	825
505.48 of the Revised Code;	826
(10) A township;	827
(11) A joint fire district organized under section 505.371	828
of the Revised Code;	829
(12) A county library district created under section	830
3375.19 or a regional library district created under section	831
3375.28 of the Revised Code;	832
(13) A joint solid waste management district organized	833
under section 343.01 or 343.012 of the Revised Code;	834
(14) A joint emergency medical services district organized	835
under section 307.052 of the Revised Code;	836
(15) A fire and ambulance district organized under section	837
505.375 of the Revised Code;	838
(16) A fire district organized under division (C) of	839
section 505.37 of the Revised Code;	840
(17) A joint police district organized under section	841
505.482 of the Revised Code;	842
(18) A lake facilities authority created under Chapter	843
353. of the Revised Code;	844
(19) A regional transportation improvement project created	845
under Chapter 5595. of the Revised Code;	846
(20) Any other political subdivision or taxing district or	847
other local public body or agency authorized by this chapter or	848

other laws to issue Chapter 133. securities.	849
(NN) "Taxing authority" means in the case of the following subdivisions:	850
	851
(1) A county, a county library district, or a regional library district, the board or boards of county commissioners, or other legislative authority of a county that has adopted a charter under Article X, Ohio Constitution, but with respect to such a library district acting solely as agent for the board of trustees of that district;	852
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(2) A municipal corporation, the legislative authority;	858
(3) A school district, the board of education;	859
(4) A regional water and sewer district, a joint ambulance district, a joint recreation district, a fire and ambulance district, or a joint fire district, the board of trustees of the district;	860
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(5) A joint township hospital district, the joint township hospital board;	864
	865
(6) A detention facility district or a district organized under section 2151.65 of the Revised Code, a combined district organized under sections 2152.41 and 2151.65 of the Revised Code, or a joint emergency medical services district, the joint board of county commissioners;	866
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(7) A township, a fire district organized under division (C) of section 505.37 of the Revised Code, or a township police district, the board of township trustees;	871
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	873
(8) A joint solid waste management district organized under section 343.01 or 343.012 of the Revised Code, the board of directors of the district;	874
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(9) A subdivision described in division (MM) (19) of this section, the legislative or governing body or official; 877  
878

(10) A joint police district, the joint police district board; 879  
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(11) A lake facilities authority, the board of directors; 881

(12) A regional transportation improvement project, the governing board. 882  
883

(OO) "Tax limitation" means the "ten-mill limitation" as defined in section 5705.02 of the Revised Code without diminution by reason of section 5705.313 of the Revised Code or otherwise, or, in the case of a municipal corporation or county with a different charter limitation on property taxes levied to pay debt charges on unvoted securities, that charter limitation. Those limitations shall be respectively referred to as the "ten-mill limitation" and the "charter tax limitation." 884  
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(PP) "Tax valuation" means the aggregate of the valuations of property subject to ad valorem property taxation by the subdivision on the real property, personal property, and public utility property tax lists and duplicates most recently certified for collection, and shall be calculated without deductions of the valuations of otherwise taxable property exempt in whole or in part from taxation by reason of exemptions of certain amounts of taxable value under division (C) of section 5709.01, tax reductions under section 323.152 of the Revised Code, or similar laws now or in the future in effect. 892  
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For purposes of section 133.06 of the Revised Code, "tax valuation" shall not include the valuation of tangible personal property used in business, telephone or telegraph property, interexchange telecommunications company property, or personal 902  
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property owned or leased by a railroad company and used in 906  
railroad operations listed under or described in section 907  
5711.22, division (B) or (F) of section 5727.111, or section 908  
5727.12 of the Revised Code. 909

(QQ) "Year" means the calendar year. 910

(RR) "Administrative agent," "agent," "commercial paper," 911  
"floating rate interest structure," "indexing agent," "interest 912  
rate hedge," "interest rate period," "put arrangement," and 913  
"remarketing agent" have the same meanings as in section 9.98 of 914  
the Revised Code. 915

(SS) "Sales tax supported" means obligations to the 916  
payment of debt charges on which an additional sales tax or 917  
additional sales taxes have been pledged by the taxing authority 918  
of a county pursuant to section 133.081 of the Revised Code. 919

(TT) "Tourism development district revenue supported" 920  
means obligations to the payment of debt charges on which 921  
tourism development district revenue has been pledged by the 922  
taxing authority of a municipal corporation or township under 923  
section 133.083 of the Revised Code. 924

**Sec. 133.06.** (A) A school district shall not incur, 925  
without a vote of the electors, net indebtedness that exceeds an 926  
amount equal to one-tenth of one per cent of its tax valuation, 927  
except as provided in divisions (G) and (H) of this section and 928  
in division (D) of section 3313.372 of the Revised Code, or as 929  
prescribed in section 3318.052 or 3318.44 of the Revised Code, 930  
or as provided in division (J) of this section. 931

(B) Except as provided in divisions (E), (F), and (I) of 932  
this section, a school district shall not incur net indebtedness 933  
that exceeds an amount equal to nine per cent of its tax 934



valuation. 935

(C) A school district shall not submit to a vote of the 936  
electors the question of the issuance of securities in an amount 937  
that will make the district's net indebtedness after the 938  
issuance of the securities exceed an amount equal to four per 939  
cent of its tax valuation, unless the superintendent of public 940  
instruction, acting under policies adopted by the state board of 941  
education, and the tax commissioner, acting under written 942  
policies of the commissioner, consent to the submission. A 943  
request for the consents shall be made at least one hundred 944  
twenty days prior to the election at which the question is to be 945  
submitted. 946

The superintendent of public instruction shall certify to 947  
the district the superintendent's and the tax commissioner's 948  
decisions within thirty days after receipt of the request for 949  
consents. 950

If the electors do not approve the issuance of securities 951  
at the election for which the superintendent of public 952  
instruction and tax commissioner consented to the submission of 953  
the question, the school district may submit the same question 954  
to the electors on the date that the next special election may 955  
be held under section 3501.01 of the Revised Code without 956  
submitting a new request for consent. If the school district 957  
seeks to submit the same question at any other subsequent 958  
election, the district shall first submit a new request for 959  
consent in accordance with this division. 960

(D) In calculating the net indebtedness of a school 961  
district, none of the following shall be considered: 962

(1) Securities issued to acquire school buses and other 963

equipment used in transporting pupils or issued pursuant to	964
division (D) of section 133.10 of the Revised Code;	965
(2) Securities issued under division (F) of this section,	966
under section 133.301 of the Revised Code, and, to the extent in	967
excess of the limitation stated in division (B) of this section,	968
under division (E) of this section;	969
(3) Indebtedness resulting from the dissolution of a joint	970
vocational school district under section 3311.217 of the Revised	971
Code, evidenced by outstanding securities of that joint	972
vocational school district;	973
(4) Loans, evidenced by any securities, received under	974
sections 3313.483, 3317.0210, and 3317.0211 of the Revised Code;	975
(5) Debt incurred under section 3313.374 of the Revised	976
Code;	977
(6) Debt incurred pursuant to division (B) (5) of section	978
3313.37 of the Revised Code to acquire computers and related	979
hardware;	980
(7) Debt incurred under section 3318.042 of the Revised	981
Code;	982
(8) Debt incurred under section 5705.2112 or 5705.2113 of	983
the Revised Code by the fiscal board of a qualifying partnership	984
of which the school district is a participating school district.	985
(E) A school district may become a special needs district	986
as to certain securities as provided in division (E) of this	987
section.	988
(1) A board of education, by resolution, may declare its	989
school district to be a special needs district by determining	990
both of the following:	991

(a) The student population is not being adequately 992  
serviced by the existing permanent improvements of the district. 993

(b) The district cannot obtain sufficient funds by the 994  
issuance of securities within the limitation of division (B) of 995  
this section to provide additional or improved needed permanent 996  
improvements in time to meet the needs. 997

(2) The board of education shall certify a copy of that 998  
resolution to the superintendent of public instruction with a 999  
statistical report showing all of the following: 1000

(a) The history of and a projection of the growth of the 1001  
tax valuation; 1002

(b) The projected needs; 1003

(c) The estimated cost of permanent improvements proposed 1004  
to meet such projected needs. 1005

(3) The superintendent of public instruction shall certify 1006  
the district as an approved special needs district if the 1007  
superintendent finds both of the following: 1008

(a) The district does not have available sufficient 1009  
additional funds from state or federal sources to meet the 1010  
projected needs. 1011

(b) The projection of the potential average growth of tax 1012  
valuation during the next five years, according to the 1013  
information certified to the superintendent and any other 1014  
information the superintendent obtains, indicates a likelihood 1015  
of potential average growth of tax valuation of the district 1016  
during the next five years of an average of not less than one 1017  
and one-half per cent per year. The findings and certification 1018  
of the superintendent shall be conclusive. 1019

(4) An approved special needs district may incur net 1020  
indebtedness by the issuance of securities in accordance with 1021  
the provisions of this chapter in an amount that does not exceed 1022  
an amount equal to the greater of the following: 1023

(a) Twelve per cent of the sum of its tax valuation plus 1024  
an amount that is the product of multiplying that tax valuation 1025  
by the percentage by which the tax valuation has increased over 1026  
the tax valuation on the first day of the sixtieth month 1027  
preceding the month in which its board determines to submit to 1028  
the electors the question of issuing the proposed securities; 1029

(b) Twelve per cent of the sum of its tax valuation plus 1030  
an amount that is the product of multiplying that tax valuation 1031  
by the percentage, determined by the superintendent of public 1032  
instruction, by which that tax valuation is projected to 1033  
increase during the next ten years. 1034

(F) A school district may issue securities for emergency 1035  
purposes, in a principal amount that does not exceed an amount 1036  
equal to three per cent of its tax valuation, as provided in 1037  
this division. 1038

(1) A board of education, by resolution, may declare an 1039  
emergency if it determines both of the following: 1040

(a) School buildings or other necessary school facilities 1041  
in the district have been wholly or partially destroyed, or 1042  
condemned by a constituted public authority, or that such 1043  
buildings or facilities are partially constructed, or so 1044  
constructed or planned as to require additions and improvements 1045  
to them before the buildings or facilities are usable for their 1046  
intended purpose, or that corrections to permanent improvements 1047  
are necessary to remove or prevent health or safety hazards. 1048

(b) Existing fiscal and net indebtedness limitations make 1049  
adequate replacement, additions, or improvements impossible. 1050

(2) Upon the declaration of an emergency, the board of 1051  
education may, by resolution, submit to the electors of the 1052  
district pursuant to section 133.18 of the Revised Code the 1053  
question of issuing securities for the purpose of paying the 1054  
cost, in excess of any insurance or condemnation proceeds 1055  
received by the district, of permanent improvements to respond 1056  
to the emergency need. 1057

(3) The procedures for the election shall be as provided 1058  
in section 133.18 of the Revised Code, except that: 1059

(a) The form of the ballot shall describe the emergency 1060  
existing, refer to this division as the authority under which 1061  
the emergency is declared, and state that the amount of the 1062  
proposed securities exceeds the limitations prescribed by 1063  
division (B) of this section; 1064

(b) The resolution required by division (B) of section 1065  
133.18 of the Revised Code shall be certified to the county 1066  
auditor ~~and the board of elections~~ at least one hundred days 1067  
prior to the election; 1068

(c) The county auditor shall advise and, not later than 1069  
ninety-five days before the election, confirm that advice by 1070  
certification to, the board of education of the information 1071  
required by division (C) of section 133.18 of the Revised Code; 1072

(d) The board of education shall then certify its 1073  
resolution and the information required by division (D) of 1074  
section 133.18 of the Revised Code to the appropriate board of 1075  
elections not ~~less~~ later than ~~ninety days prior to the ninetieth~~ 1076  
day before the day of the election. 1077

(4) Notwithstanding division (B) of section 133.21 of the Revised Code, the first principal payment of securities issued under this division may be set at any date not later than sixty months after the earliest possible principal payment otherwise provided for in that division.

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

If the board finds after receiving the report that the amount of money the district would spend on such installations, modifications, or remodeling is not likely to exceed the amount of money it would save in energy and resultant operational and maintenance costs over the ensuing fifteen years, the board may submit to the commission a copy of its findings and a request for approval to incur indebtedness to finance the making or

modification of installations or the remodeling of buildings for 1109  
the purpose of significantly reducing energy consumption. 1110

The facilities construction commission, in consultation 1111  
with the auditor of state, may deny a request under division (G) 1112  
(1) of this section by the board of education of any school 1113  
district that is in a state of fiscal watch pursuant to division 1114  
(A) of section 3316.03 of the Revised Code, if it determines 1115  
that the expenditure of funds is not in the best interest of the 1116  
school district. 1117

No district board of education of a school district that 1118  
is in a state of fiscal emergency pursuant to division (B) of 1119  
section 3316.03 of the Revised Code shall submit a request 1120  
without submitting evidence that the installations, 1121  
modifications, or remodeling have been approved by the 1122  
district's financial planning and supervision commission 1123  
established under section 3316.05 of the Revised Code. 1124

No board of education of a school district for which an 1125  
academic distress commission has been established under section 1126  
3302.10 of the Revised Code shall submit a request without first 1127  
receiving approval to incur indebtedness from the district's 1128  
academic distress commission established under that section, for 1129  
so long as such commission continues to be required for the 1130  
district. 1131

(2) The board of education may contract with a person 1132  
experienced in the implementation of student transportation to 1133  
produce a report that includes an analysis of and 1134  
recommendations for the use of alternative fuel vehicles by 1135  
school districts. The report shall include cost estimates 1136  
detailing the return on investment over the life of the 1137  
alternative fuel vehicles and environmental impact of 1138

alternative fuel vehicles. The report also shall include 1139  
estimates of all costs associated with alternative fuel 1140  
transportation, including facility modifications and vehicle 1141  
purchase costs or conversion costs. 1142

If the board finds after receiving the report that the 1143  
amount of money the district would spend on purchasing 1144  
alternative fuel vehicles or vehicle conversion is not likely to 1145  
exceed the amount of money it would save in fuel and resultant 1146  
operational and maintenance costs over the ensuing five years, 1147  
the board may submit to the commission a copy of its findings 1148  
and a request for approval to incur indebtedness to finance the 1149  
purchase of new alternative fuel vehicles or vehicle conversions 1150  
for the purpose of reducing fuel costs. 1151

The facilities construction commission, in consultation 1152  
with the auditor of state, may deny a request under division (G) 1153  
(2) of this section by the board of education of any school 1154  
district that is in a state of fiscal watch pursuant to division 1155  
(A) of section 3316.03 of the Revised Code, if it determines 1156  
that the expenditure of funds is not in the best interest of the 1157  
school district. 1158

No district board of education of a school district that 1159  
is in a state of fiscal emergency pursuant to division (B) of 1160  
section 3316.03 of the Revised Code shall submit a request 1161  
without submitting evidence that the purchase or conversion of 1162  
alternative fuel vehicles has been approved by the district's 1163  
financial planning and supervision commission established under 1164  
section 3316.05 of the Revised Code. 1165

No board of education of a school district for which an 1166  
academic distress commission has been established under section 1167  
3302.10 of the Revised Code shall submit a request without first 1168



receiving approval to incur indebtedness from the district's 1169  
academic distress commission established under that section, for 1170  
so long as such commission continues to be required for the 1171  
district. 1172

(3) The facilities construction commission shall approve 1173  
the board's request provided that the following conditions are 1174  
satisfied: 1175

(a) The commission determines that the board's findings 1176  
are reasonable. 1177

(b) The request for approval is complete. 1178

(c) If the request was submitted under division (G) (1) of 1179  
this section, the installations, modifications, or remodeling 1180  
are consistent with any project to construct or acquire 1181  
classroom facilities, or to reconstruct or make additions to 1182  
existing classroom facilities under sections 3318.01 to 3318.20 1183  
or sections 3318.40 to 3318.45 of the Revised Code. 1184

Upon receipt of the commission's approval, the district 1185  
may issue securities without a vote of the electors in a 1186  
principal amount not to exceed nine-tenths of one per cent of 1187  
its tax valuation for the purpose specified in division (G) (1) 1188  
or (2) of this section, but the total net indebtedness of the 1189  
district without a vote of the electors incurred under this and 1190  
all other sections of the Revised Code, except section 3318.052 1191  
of the Revised Code, shall not exceed one per cent of the 1192  
district's tax valuation. 1193

(4) (a) So long as any securities issued under division (G) 1194  
(1) of this section remain outstanding, the board of education 1195  
shall monitor the energy consumption and resultant operational 1196  
and maintenance costs of buildings in which installations or 1197

modifications have been made or remodeling has been done 1198  
pursuant to that division. Except as provided in division (G) (4) 1199  
(b) of this section, the board shall maintain and annually 1200  
update a report in a form and manner prescribed by the 1201  
facilities construction commission documenting the reductions in 1202  
energy consumption and resultant operational and maintenance 1203  
cost savings attributable to such installations, modifications, 1204  
or remodeling. The resultant operational and maintenance cost 1205  
savings shall be certified by the school district treasurer. The 1206  
report shall be submitted annually to the commission. 1207

(b) If the facilities construction commission verifies 1208  
that the certified annual reports submitted to the commission by 1209  
a board of education under division (G) (4) (a) of this section 1210  
fulfill the guarantee required under division (B) of section 1211  
3313.372 of the Revised Code for three consecutive years, the 1212  
board of education shall no longer be subject to the annual 1213  
reporting requirements of division (G) (4) (a) of this section. 1214

(5) So long as any securities issued under division (G) (2) 1215  
of this section remain outstanding, the board of education shall 1216  
monitor the purchase of new alternative fuel vehicles or vehicle 1217  
conversions pursuant to that division. The board shall maintain 1218  
and annually update a report in a form and manner prescribed by 1219  
the facilities construction commission documenting the purchase 1220  
of new alternative fuel vehicles or vehicle conversions, the 1221  
associated environmental impact, and return on investment. The 1222  
resultant fuel and operational and maintenance cost savings 1223  
shall be certified by the school district treasurer. The report 1224  
shall be submitted annually to the commission. 1225

(H) With the consent of the superintendent of public 1226  
instruction, a school district may incur without a vote of the 1227

electors net indebtedness that exceeds the amounts stated in 1228  
divisions (A) and (G) of this section for the purpose of paying 1229  
costs of permanent improvements, if and to the extent that both 1230  
of the following conditions are satisfied: 1231

(1) The fiscal officer of the school district estimates 1232  
that receipts of the school district from payments made under or 1233  
pursuant to agreements entered into pursuant to section 725.02, 1234  
1728.10, 3735.671, 5709.081, 5709.082, 5709.40, 5709.41, 1235  
5709.45, 5709.62, 5709.63, 5709.632, 5709.73, 5709.78, or 1236  
5709.82 of the Revised Code, or distributions under division (C) 1237  
of section 5709.43 or division (B) of section 5709.47 of the 1238  
Revised Code, or any combination thereof, are, after accounting 1239  
for any appropriate coverage requirements, sufficient in time 1240  
and amount, and are committed by the proceedings, to pay the 1241  
debt charges on the securities issued to evidence that 1242  
indebtedness and payable from those receipts, and the taxing 1243  
authority of the district confirms the fiscal officer's 1244  
estimate, which confirmation is approved by the superintendent 1245  
of public instruction; 1246

(2) The fiscal officer of the school district certifies, 1247  
and the taxing authority of the district confirms, that the 1248  
district, at the time of the certification and confirmation, 1249  
reasonably expects to have sufficient revenue available for the 1250  
purpose of operating such permanent improvements for their 1251  
intended purpose upon acquisition or completion thereof, and the 1252  
superintendent of public instruction approves the taxing 1253  
authority's confirmation. 1254

The maximum maturity of securities issued under division 1255  
(H) of this section shall be the lesser of twenty years or the 1256  
maximum maturity calculated under section 133.20 of the Revised 1257

Code. 1258

(I) A school district may incur net indebtedness by the 1259  
issuance of securities in accordance with the provisions of this 1260  
chapter in excess of the limit specified in division (B) or (C) 1261  
of this section when necessary to raise the school district 1262  
portion of the basic project cost and any additional funds 1263  
necessary to participate in a project under Chapter 3318. of the 1264  
Revised Code, including the cost of items designated by the 1265  
facilities construction commission as required locally funded 1266  
initiatives, the cost of other locally funded initiatives in an 1267  
amount that does not exceed fifty per cent of the district's 1268  
portion of the basic project cost, and the cost for site 1269  
acquisition. The commission shall notify the superintendent of 1270  
public instruction whenever a school district will exceed either 1271  
limit pursuant to this division. 1272

(J) A school district whose portion of the basic project 1273  
cost of its classroom facilities project under sections 3318.01 1274  
to 3318.20 of the Revised Code is greater than or equal to one 1275  
hundred million dollars may incur without a vote of the electors 1276  
net indebtedness in an amount up to two per cent of its tax 1277  
valuation through the issuance of general obligation securities 1278  
in order to generate all or part of the amount of its portion of 1279  
the basic project cost if the controlling board has approved the 1280  
facilities construction commission's conditional approval of the 1281  
project under section 3318.04 of the Revised Code. The school 1282  
district board and the Ohio facilities construction commission 1283  
shall include the dedication of the proceeds of such securities 1284  
in the agreement entered into under section 3318.08 of the 1285  
Revised Code. No state moneys shall be released for a project to 1286  
which this section applies until the proceeds of any bonds 1287  
issued under this section that are dedicated for the payment of 1288

the school district portion of the project are first deposited 1289  
into the school district's project construction fund. 1290

**Sec. 133.18.** (A) The taxing authority of a subdivision may 1291  
by legislation submit to the electors of the subdivision the 1292  
question of issuing any general obligation bonds, for one 1293  
purpose, that the subdivision has power or authority to issue. 1294

(B) When the taxing authority of a subdivision desires or 1295  
is required by law to submit the question of a bond issue to the 1296  
electors, it shall pass legislation that does all of the 1297  
following: 1298

(1) Declares the necessity and purpose of the bond issue; 1299

(2) States the date of the authorized election at which 1300  
the question shall be submitted to the electors; 1301

(3) States the amount, approximate date, estimated net 1302  
average rate of interest, and maximum number of years over which 1303  
the principal of the bonds may be paid; 1304

(4) Declares the necessity of levying a tax outside the 1305  
tax limitation to pay the debt charges on the bonds and any 1306  
anticipatory securities. 1307

The estimated net average interest rate shall be 1308  
determined by the taxing authority based on, among other 1309  
factors, then existing market conditions, and may reflect 1310  
adjustments for any anticipated direct payments expected to be 1311  
received by the taxing authority from the government of the 1312  
United States relating to the bonds and the effect of any 1313  
federal tax credits anticipated to be available to owners of all 1314  
or a portion of the bonds. The estimated net average rate of 1315  
interest, and any statutory or charter limit on interest rates 1316  
that may then be in effect and that is subsequently amended, 1317

shall not be a limitation on the actual interest rate or rates 1318  
on the securities when issued. 1319

(C) (1) The taxing authority shall certify a copy of the 1320  
legislation passed under division (B) of this section to the 1321  
county auditor. The county auditor shall promptly calculate and 1322  
advise and, not later than ninety days before the election, 1323  
confirm that advice by certification to, the taxing authority 1324  
the estimated average annual property tax levy, expressed in 1325  
cents or dollars and cents for each one hundred dollars of tax 1326  
valuation and in mills for each one dollar of tax valuation, 1327  
that the county auditor estimates to be required throughout the 1328  
stated maturity of the bonds to pay the debt charges on the 1329  
bonds. In calculating the estimated average annual property tax 1330  
levy for this purpose, the county auditor shall assume that the 1331  
bonds are issued in one series bearing interest and maturing in 1332  
substantially equal principal amounts in each year over the 1333  
maximum number of years over which the principal of the bonds 1334  
may be paid as stated in that legislation, and that the amount 1335  
of the tax valuation of the subdivision for the current year 1336  
remains the same throughout the maturity of the bonds, except as 1337  
otherwise provided in division (C) (2) of this section. If the 1338  
tax valuation for the current year is not determined, the county 1339  
auditor shall base the calculation on the estimated amount of 1340  
the tax valuation submitted by the county auditor to the county 1341  
budget commission. If the subdivision is located in more than 1342  
one county, the county auditor shall obtain the assistance of 1343  
the county auditors of the other counties, and those county 1344  
auditors shall provide assistance, in establishing the tax 1345  
valuation of the subdivision for purposes of certifying the 1346  
estimated average annual property tax levy. 1347

(2) When considering the tangible personal property 1348

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

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

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

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

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

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

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

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

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

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

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

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

(F) (1) The form of the ballot to be used at the election



shall be substantially either of the following, as applicable: 1407

(a) "Shall bonds be issued by the ..... (name of 1408  
subdivision) for the purpose of ..... (purpose of the bond 1409  
issue) in the principal amount of ..... (principal amount 1410  
of the bond issue), to be repaid annually over a maximum period 1411  
of ..... (the maximum number of years over which the 1412  
principal of the bonds may be paid) years, and an annual levy of 1413  
property taxes be made outside the ..... (as applicable, 1414  
"ten-mill" or "...charter tax") limitation, estimated by the 1415  
county auditor to average over the repayment period of the bond 1416  
issue ..... (number of mills) mills for each one dollar of 1417  
tax valuation, which amounts to ..... (rate expressed in 1418  
cents or dollars and cents, such as "36 cents" or "\$1.41") for 1419  
each one hundred dollars of tax valuation, commencing 1420  
in ..... (first year the tax will be levied), first due in 1421  
calendar year ..... (first calendar year in which the tax 1422  
shall be due), to pay the annual debt charges on the bonds, and 1423  
to pay debt charges on any notes issued in anticipation of those 1424  
bonds? 1425

For the <del>bond issue</del> <u>Bond Issue</u>	1426
Against the <del>bond issue</del> <u>Bond Issue</u>	1427

" 1431

(b) In the case of an election held pursuant to 1432  
legislation adopted under section 3375.43 or 3375.431 of the 1433  
Revised Code: 1434

"Shall bonds be issued for ..... (name of library) 1435

for the purpose of ..... (purpose of the bond issue), in 1436  
the principal amount of ..... (amount of the bond issue) by 1437  
..... (the name of the subdivision that is to issue the 1438  
bonds and levy the tax) as the issuer of the bonds, to be repaid 1439  
annually over a maximum period of ..... (the maximum number 1440  
of years over which the principal of the bonds may be paid) 1441  
years, and an annual levy of property taxes be made outside the 1442  
ten-mill limitation, estimated by the county auditor to average 1443  
over the repayment period of the bond issue ..... (number 1444  
of mills) mills for each one dollar of tax valuation, which 1445  
amounts to ..... (rate expressed in cents or dollars and 1446  
cents, such as "36 cents" or "\$1.41") for each one hundred 1447  
dollars of tax valuation, commencing in ..... (first year 1448  
the tax will be levied), first due in calendar year ..... 1449  
(first calendar year in which the tax shall be due), to pay the 1450  
annual debt charges on the bonds, and to pay debt charges on any 1451  
notes issued in anticipation of those bonds? 1452

For the <del>bond issue</del> <u>Bond Issue</u>
Against the <del>bond issue</del> <u>Bond Issue</u>

"

(2) The purpose for which the bonds are to be issued shall 1459  
be printed in the space indicated, in boldface type. 1460

(G) The appropriate board of elections shall promptly 1461  
certify the results of the election to the tax commissioner, the 1462  
county auditor of each county in which any part of the 1463  
subdivision is located, and the fiscal officer of the 1464  
subdivision. The election, including the proceedings for and 1465

result of the election, is incontestable other than in a contest 1466  
filed under section 3515.09 of the Revised Code in which the 1467  
plaintiff prevails. 1468

(H) If a majority of the electors voting upon the question 1469  
vote for it, the taxing authority of the subdivision may proceed 1470  
under sections 133.21 to 133.33 of the Revised Code with the 1471  
issuance of the securities and with the levy and collection of a 1472  
property tax outside the tax limitation during the period the 1473  
securities are outstanding sufficient in amount to pay the debt 1474  
charges on the securities, including debt charges on any 1475  
anticipatory securities required to be paid from that tax. If 1476  
legislation passed under section 133.22 or 133.23 of the Revised 1477  
Code authorizing those securities is filed with the county 1478  
auditor on or before the last day of November, the amount of the 1479  
voted property tax levy required to pay debt charges or 1480  
estimated debt charges on the securities payable in the 1481  
following year shall if requested by the taxing authority be 1482  
included in the taxes levied for collection in the following 1483  
year under section 319.30 of the Revised Code. 1484

(I) (1) If, before any securities authorized at an election 1485  
under this section are issued, the net indebtedness of the 1486  
subdivision exceeds that applicable to that subdivision or those 1487  
securities, then and so long as that is the case none of the 1488  
securities may be issued. 1489

(2) No securities authorized at an election under this 1490  
section may be initially issued after the first day of the sixth 1491  
January following the election, but this period of limitation 1492  
shall not run for any time during which any part of the 1493  
permanent improvement for which the securities have been 1494  
authorized, or the issuing or validity of any part of the 1495

securities issued or to be issued, or the related proceedings, 1496  
is involved or questioned before a court or a commission or 1497  
other tribunal, administrative agency, or board. 1498

(3) Securities representing a portion of the amount 1499  
authorized at an election that are issued within the applicable 1500  
limitation on net indebtedness are valid and in no manner 1501  
affected by the fact that the balance of the securities 1502  
authorized cannot be issued by reason of the net indebtedness 1503  
limitation or lapse of time. 1504

(4) Nothing in this division (I) shall be interpreted or 1505  
applied to prevent the issuance of securities in an amount to 1506  
fund or refund anticipatory securities lawfully issued. 1507

(5) The limitations of divisions (I) (1) and (2) of this 1508  
section do not apply to any securities authorized at an election 1509  
under this section if at least ten per cent of the principal 1510  
amount of the securities, including anticipatory securities, 1511  
authorized has theretofore been issued, or if the securities are 1512  
to be issued for the purpose of participating in any federally 1513  
or state-assisted program. 1514

(6) The certificate of the fiscal officer of the 1515  
subdivision is conclusive proof of the facts referred to in this 1516  
division. 1517

**Sec. 513.13.** ~~The board of elections of the county in which~~ 1518  
~~a joint township hospital district, or the most populous portion~~ 1519  
~~of such district, lies shall, by resolution approved by a two-~~ 1520  
~~thirds vote of the~~ (A) A joint township district hospital board, 1521  
may adopt a resolution by the affirmative vote of two-thirds of 1522  
its members to place upon the ballot for submission to in the 1523  
~~electorate of such district, at the next primary or general-~~ 1524

~~election, occurring not less than ninety nor more than one-~~ 1525  
~~hundred thirty-five days after the request is received from such-~~ 1526  
~~joint township district hospital board,~~ the question of levying 1527  
a tax, not to exceed one mill outside the ten-mill limitation, 1528  
for a period not to exceed five years, to provide funds for the 1529  
payment of necessary expenses incurred in the operation of 1530  
hospital facilities or, if required by agreement made under 1531  
section 140.03 of the Revised Code, for costs of hospital 1532  
facilities or current operating expenses of hospital facilities, 1533  
or both. ~~Such resolution-~~ 1534

(B) Not later than four p.m. of the ninetieth day before 1535  
the day of the election at which the question is to appear on 1536  
the ballot, the joint township district hospital board shall be- 1537  
~~certified~~ certify the resolution to the board of elections ~~not-~~ 1538  
~~later than four p.m. of the ninetieth day before the day of the~~ 1539  
election of the county in which the district is located or, if 1540  
the district has territory in more than one county, to the board 1541  
of elections of the county that contains the most populous 1542  
portion of the district, for placement on the ballot at the next 1543  
general election, or at the next special election held on the 1544  
day of a primary election, occurring not less than ninety nor 1545  
more than one hundred thirty-five days after the resolution is 1546  
certified to the board of elections. ~~-If-~~ 1547

(C) If a majority of the electors in such district voting 1548  
on the proposition, vote in favor thereof, the county auditor of 1549  
each county in which such district lies shall annually place a 1550  
levy on the tax duplicate against the property in such district, 1551  
in the amount required by the joint board of trustees of the 1552  
district, but not to exceed one mill. 1553

**Sec. 718.01.** Any term used in this chapter that is not 1554

otherwise defined in this chapter has the same meaning as when 1555  
used in a comparable context in laws of the United States 1556  
relating to federal income taxation or in Title LVII of the 1557  
Revised Code, unless a different meaning is clearly required. 1558  
Except as provided in section 718.81 of the Revised Code, if a 1559  
term used in this chapter that is not otherwise defined in this 1560  
chapter is used in a comparable context in both the laws of the 1561  
United States relating to federal income tax and in Title LVII 1562  
of the Revised Code and the use is not consistent, then the use 1563  
of the term in the laws of the United States relating to federal 1564  
income tax shall control over the use of the term in Title LVII 1565  
of the Revised Code. 1566

Except as otherwise provided in section 718.81 of the 1567  
Revised Code, as used in this chapter: 1568

(A) (1) "Municipal taxable income" means the following: 1569

(a) For a person other than an individual, income 1570  
apportioned or situated to the municipal corporation under 1571  
section 718.02 of the Revised Code, as applicable, reduced by 1572  
any pre-2017 net operating loss carryforward available to the 1573  
person for the municipal corporation. 1574

(b) (i) For an individual who is a resident of a municipal 1575  
corporation other than a qualified municipal corporation, income 1576  
reduced by exempt income to the extent otherwise included in 1577  
income, then reduced as provided in division (A) (2) of this 1578  
section, and further reduced by any pre-2017 net operating loss 1579  
carryforward available to the individual for the municipal 1580  
corporation. 1581

(ii) For an individual who is a resident of a qualified 1582  
municipal corporation, Ohio adjusted gross income reduced by 1583

income exempted, and increased by deductions excluded, by the 1584  
qualified municipal corporation from the qualified municipal 1585  
corporation's tax. If a qualified municipal corporation, on or 1586  
before December 31, 2013, exempts income earned by individuals 1587  
who are not residents of the qualified municipal corporation and 1588  
net profit of persons that are not wholly located within the 1589  
qualified municipal corporation, such individual or person shall 1590  
have no municipal taxable income for the purposes of the tax 1591  
levied by the qualified municipal corporation and may be 1592  
exempted by the qualified municipal corporation from the 1593  
requirements of section 718.03 of the Revised Code. 1594

(c) For an individual who is a nonresident of a municipal 1595  
corporation, income reduced by exempt income to the extent 1596  
otherwise included in income and then, as applicable, 1597  
apportioned or situated to the municipal corporation under 1598  
section 718.02 of the Revised Code, then reduced as provided in 1599  
division (A)(2) of this section, and further reduced by any pre- 1600  
2017 net operating loss carryforward available to the individual 1601  
for the municipal corporation. 1602

(2) In computing the municipal taxable income of a 1603  
taxpayer who is an individual, the taxpayer may subtract, as 1604  
provided in division (A)(1)(b)(i) or (c) of this section, the 1605  
amount of the individual's employee business expenses reported 1606  
on the individual's form 2106 that the individual deducted for 1607  
federal income tax purposes for the taxable year, subject to the 1608  
limitation imposed by section 67 of the Internal Revenue Code. 1609  
For the municipal corporation in which the taxpayer is a 1610  
resident, the taxpayer may deduct all such expenses allowed for 1611  
federal income tax purposes. For a municipal corporation in 1612  
which the taxpayer is not a resident, the taxpayer may deduct 1613  
such expenses only to the extent the expenses are related to the 1614

taxpayer's performance of personal services in that nonresident 1615  
municipal corporation. 1616

(B) "Income" means the following: 1617

(1) (a) For residents, all income, salaries, qualifying 1618  
wages, commissions, and other compensation from whatever source 1619  
earned or received by the resident, including the resident's 1620  
distributive share of the net profit of pass-through entities 1621  
owned directly or indirectly by the resident and any net profit 1622  
of the resident, except as provided in division (D) (5) of this 1623  
section. 1624

(b) For the purposes of division (B) (1) (a) of this 1625  
section: 1626

(i) Any net operating loss of the resident incurred in the 1627  
taxable year and the resident's distributive share of any net 1628  
operating loss generated in the same taxable year and 1629  
attributable to the resident's ownership interest in a pass- 1630  
through entity shall be allowed as a deduction, for that taxable 1631  
year and the following five taxable years, against any other net 1632  
profit of the resident or the resident's distributive share of 1633  
any net profit attributable to the resident's ownership interest 1634  
in a pass-through entity until fully utilized, subject to 1635  
division (B) (1) (d) of this section; 1636

(ii) The resident's distributive share of the net profit 1637  
of each pass-through entity owned directly or indirectly by the 1638  
resident shall be calculated without regard to any net operating 1639  
loss that is carried forward by that entity from a prior taxable 1640  
year and applied to reduce the entity's net profit for the 1641  
current taxable year. 1642

(c) Division (B) (1) (b) of this section does not apply with 1643



respect to any net profit or net operating loss attributable to 1644  
an ownership interest in an S corporation unless shareholders' 1645  
distributive shares of net profits from S corporations are 1646  
subject to tax in the municipal corporation as provided in 1647  
division (C) (14) (b) or (c) of this section. 1648

(d) Any amount of a net operating loss used to reduce a 1649  
taxpayer's net profit for a taxable year shall reduce the amount 1650  
of net operating loss that may be carried forward to any 1651  
subsequent year for use by that taxpayer. In no event shall the 1652  
cumulative deductions for all taxable years with respect to a 1653  
taxpayer's net operating loss exceed the original amount of that 1654  
net operating loss available to that taxpayer. 1655

(2) In the case of nonresidents, all income, salaries, 1656  
qualifying wages, commissions, and other compensation from 1657  
whatever source earned or received by the nonresident for work 1658  
done, services performed or rendered, or activities conducted in 1659  
the municipal corporation, including any net profit of the 1660  
nonresident, but excluding the nonresident's distributive share 1661  
of the net profit or loss of only pass-through entities owned 1662  
directly or indirectly by the nonresident. 1663

(3) For taxpayers that are not individuals, net profit of 1664  
the taxpayer; 1665

(4) Lottery, sweepstakes, gambling and sports winnings, 1666  
winnings from games of chance, and prizes and awards. If the 1667  
taxpayer is a professional gambler for federal income tax 1668  
purposes, the taxpayer may deduct related wagering losses and 1669  
expenses to the extent authorized under the Internal Revenue 1670  
Code and claimed against such winnings. 1671

(C) "Exempt income" means all of the following: 1672

- (1) The military pay or allowances of members of the armed forces of the United States or members of their reserve components, including the national guard of any state; 1673  
1674  
1675
- (2) (a) Except as provided in division (C) (2) (b) of this section, intangible income; 1676  
1677
- (b) A municipal corporation that taxed any type of intangible income on March 29, 1988, pursuant to Section 3 of S.B. 238 of the 116th general assembly, may continue to tax that type of income if a majority of the electors of the municipal corporation voting on the question of whether to permit the taxation of that type of intangible income after 1988 voted in favor thereof at an election held on November 8, 1988. 1678  
1679  
1680  
1681  
1682  
1683  
1684
- (3) Social security benefits, railroad retirement benefits, unemployment compensation, pensions, retirement benefit payments, payments from annuities, and similar payments made to an employee or to the beneficiary of an employee under a retirement program or plan, disability payments received from private industry or local, state, or federal governments or from charitable, religious or educational organizations, and the proceeds of sickness, accident, or liability insurance policies. As used in division (C) (3) of this section, "unemployment compensation" does not include supplemental unemployment compensation described in section 3402(o) (2) of the Internal Revenue Code. 1685  
1686  
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- (4) The income of religious, fraternal, charitable, scientific, literary, or educational institutions to the extent such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property, or tax-exempt activities. 1697  
1698  
1699  
1700
- (5) Compensation paid under section 3501.28 or 3501.36 of 1701

the Revised Code to a person serving as a precinct election 1702  
official to the extent that such compensation does not exceed 1703  
one thousand dollars for the taxable year. Such compensation in 1704  
excess of one thousand dollars for the taxable year may be 1705  
subject to taxation by a municipal corporation. A municipal 1706  
corporation shall not require the payer of such compensation to 1707  
withhold any tax from that compensation. 1708

(6) Dues, contributions, and similar payments received by 1709  
charitable, religious, educational, or literary organizations or 1710  
labor unions, lodges, and similar organizations; 1711

(7) Alimony and child support received; 1712

(8) Compensation for personal injuries or for damages to 1713  
property from insurance proceeds or otherwise, excluding 1714  
compensation paid for lost salaries or wages or compensation 1715  
from punitive damages; 1716

(9) Income of a public utility when that public utility is 1717  
subject to the tax levied under section 5727.24 or 5727.30 of 1718  
the Revised Code. Division (C) (9) of this section does not apply 1719  
for purposes of Chapter 5745. of the Revised Code. 1720

(10) Gains from involuntary conversions, interest on 1721  
federal obligations, items of income subject to a tax levied by 1722  
the state and that a municipal corporation is specifically 1723  
prohibited by law from taxing, and income of a decedent's estate 1724  
during the period of administration except such income from the 1725  
operation of a trade or business; 1726

(11) Compensation or allowances excluded from federal 1727  
gross income under section 107 of the Internal Revenue Code; 1728

(12) Employee compensation that is not qualifying wages as 1729  
defined in division (R) of this section; 1730

(13) Compensation paid to a person employed within the 1731  
boundaries of a United States air force base under the 1732  
jurisdiction of the United States air force that is used for the 1733  
housing of members of the United States air force and is a 1734  
center for air force operations, unless the person is subject to 1735  
taxation because of residence or domicile. If the compensation 1736  
is subject to taxation because of residence or domicile, tax on 1737  
such income shall be payable only to the municipal corporation 1738  
of residence or domicile. 1739

(14) (a) Except as provided in division (C) (14) (b) or (c) 1740  
of this section, an S corporation shareholder's distributive 1741  
share of net profits of the S corporation, other than any part 1742  
of the distributive share of net profits that represents wages 1743  
as defined in section 3121(a) of the Internal Revenue Code or 1744  
net earnings from self-employment as defined in section 1402(a) 1745  
of the Internal Revenue Code. 1746

(b) If, pursuant to division (H) of former section 718.01 1747  
of the Revised Code as it existed before March 11, 2004, a 1748  
majority of the electors of a municipal corporation voted in 1749  
favor of the question at an election held on November 4, 2003, 1750  
the municipal corporation may continue after 2002 to tax an S 1751  
corporation shareholder's distributive share of net profits of 1752  
an S corporation. 1753

(c) If, on December 6, 2002, a municipal corporation was 1754  
imposing, assessing, and collecting a tax on an S corporation 1755  
shareholder's distributive share of net profits of the S 1756  
corporation to the extent the distributive share would be 1757  
allocated or apportioned to this state under divisions (B) (1) 1758  
and (2) of section 5733.05 of the Revised Code if the S 1759  
corporation were a corporation subject to taxes imposed under 1760

Chapter 5733. of the Revised Code, the municipal corporation may 1761  
continue to impose the tax on such distributive shares to the 1762  
extent such shares would be so allocated or apportioned to this 1763  
state only until December 31, 2004, unless a majority of the 1764  
electors of the municipal corporation voting on the question of 1765  
continuing to tax such shares after that date voted in favor of 1766  
that question at an election held November 2, 2004. If a 1767  
majority of those electors voted in favor of the question, the 1768  
municipal corporation may continue after December 31, 2004, to 1769  
impose the tax on such distributive shares only to the extent 1770  
such shares would be so allocated or apportioned to this state. 1771

(d) A municipal corporation shall be deemed to have 1772  
elected to tax S corporation shareholders' distributive shares 1773  
of net profits of the S corporation in the hands of the 1774  
shareholders if a majority of the electors of a municipal 1775  
corporation voted in favor of a question at an election held 1776  
under division (C) (14) (b) or (c) of this section. The municipal 1777  
corporation shall specify by resolution or ordinance that the 1778  
tax applies to the distributive share of a shareholder of an S 1779  
corporation in the hands of the shareholder of the S 1780  
corporation. 1781

(15) To the extent authorized under a resolution or 1782  
ordinance adopted by a municipal corporation before January 1, 1783  
2016, all or a portion of the income of individuals or a class 1784  
of individuals under eighteen years of age. 1785

(16) (a) Except as provided in divisions (C) (16) (b), (c), 1786  
and (d) of this section, qualifying wages described in division 1787  
(B) (1) or (E) of section 718.011 of the Revised Code to the 1788  
extent the qualifying wages are not subject to withholding for 1789  
the municipal corporation under either of those divisions. 1790

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

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

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

(i) For qualifying wages described in division (B) (1) of section 718.011 of the Revised Code, the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employee's principal place of work is situated, or, for qualifying wages described in division (E) of section 718.011 of the Revised Code, the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employer's fixed location is located;

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

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

(b) The exemption provided in division (C) (17) (a) of this

section does not apply under either of the following 1820  
circumstances: 1821

(i) The individual's base of operation is located in the 1822  
municipal corporation. 1823

(ii) The individual is a professional athlete, 1824  
professional entertainer, or public figure, and the compensation 1825  
is paid for the performance of services in the individual's 1826  
capacity as a professional athlete, professional entertainer, or 1827  
public figure. For purposes of division (C) (17) (b) (ii) of this 1828  
section, "professional athlete," "professional entertainer," and 1829  
"public figure" have the same meanings as in section 718.011 of 1830  
the Revised Code. 1831

(c) Compensation to which division (C) (17) of this section 1832  
applies shall be treated as earned or received at the 1833  
individual's base of operation. If the individual does not have 1834  
a base of operation, the compensation shall be treated as earned 1835  
or received where the individual is domiciled. 1836

(d) For purposes of division (C) (17) of this section, 1837  
"base of operation" means the location where an individual owns 1838  
or rents an office, storefront, or similar facility to which the 1839  
individual regularly reports and at which the individual 1840  
regularly performs personal services for compensation. 1841

(18) Compensation paid to a person for personal services 1842  
performed for a political subdivision on property owned by the 1843  
political subdivision, regardless of whether the compensation is 1844  
received by an employee of the subdivision or another person 1845  
performing services for the subdivision under a contract with 1846  
the subdivision, if the property on which services are performed 1847  
is annexed to a municipal corporation pursuant to section 1848

709.023 of the Revised Code on or after March 27, 2013, unless 1849  
the person is subject to such taxation because of residence. If 1850  
the compensation is subject to taxation because of residence, 1851  
municipal income tax shall be payable only to the municipal 1852  
corporation of residence. 1853

(19) In the case of a tax administered, collected, and 1854  
enforced by a municipal corporation pursuant to an agreement 1855  
with the board of directors of a joint economic development 1856  
district under section 715.72 of the Revised Code, the net 1857  
profits of a business, and the income of the employees of that 1858  
business, exempted from the tax under division (Q) of that 1859  
section. 1860

(20) Income the taxation of which is prohibited by the 1861  
constitution or laws of the United States. 1862

Any item of income that is exempt income of a pass-through 1863  
entity under division (C) of this section is exempt income of 1864  
each owner of the pass-through entity to the extent of that 1865  
owner's distributive or proportionate share of that item of the 1866  
entity's income. 1867

(D) (1) "Net profit" for a person who is an individual 1868  
means the individual's net profit required to be reported on 1869  
schedule C, schedule E, or schedule F reduced by any net 1870  
operating loss carried forward. For the purposes of division (D) 1871  
(1) of this section, the net operating loss carried forward 1872  
shall be calculated and deducted in the same manner as provided 1873  
in division (D) (3) of this section. 1874

(2) "Net profit" for a person other than an individual 1875  
means adjusted federal taxable income reduced by any net 1876  
operating loss incurred by the person in a taxable year 1877



beginning on or after January 1, 2017, subject to the 1878  
limitations of division (D) (3) of this section. 1879

(3) (a) The amount of such net operating loss shall be 1880  
deducted from net profit to the extent necessary to reduce 1881  
municipal taxable income to zero, with any remaining unused 1882  
portion of the net operating loss carried forward to not more 1883  
than five consecutive taxable years following the taxable year 1884  
in which the loss was incurred, but in no case for more years 1885  
than necessary for the deduction to be fully utilized. 1886

(b) No person shall use the deduction allowed by division 1887  
(D) (3) of this section to offset qualifying wages. 1888

(c) (i) For taxable years beginning in 2018, 2019, 2020, 1889  
2021, or 2022, a person may not deduct, for purposes of an 1890  
income tax levied by a municipal corporation that levies an 1891  
income tax before January 1, 2016, more than fifty per cent of 1892  
the amount of the deduction otherwise allowed by division (D) (3) 1893  
of this section. 1894

(ii) For taxable years beginning in 2023 or thereafter, a 1895  
person may deduct, for purposes of an income tax levied by a 1896  
municipal corporation that levies an income tax before January 1897  
1, 2016, the full amount allowed by division (D) (3) of this 1898  
section without regard to the limitation of division (D) (3) (b) 1899  
(i) of this section. 1900

(d) Any pre-2017 net operating loss carryforward deduction 1901  
that is available may be utilized before a taxpayer may deduct 1902  
any amount pursuant to division (D) (3) of this section. 1903

(e) Nothing in division (D) (3) (c) (i) of this section 1904  
precludes a person from carrying forward, for use with respect 1905  
to any return filed for a taxable year beginning after 2018, any 1906

amount of net operating loss that was not fully utilized by 1907  
operation of division (D) (3) (c) (i) of this section. To the 1908  
extent that an amount of net operating loss that was not fully 1909  
utilized in one or more taxable years by operation of division 1910  
(D) (3) (c) (i) of this section is carried forward for use with 1911  
respect to a return filed for a taxable year beginning in 2019, 1912  
2020, 2021, or 2022, the limitation described in division (D) (3) 1913  
(c) (i) of this section shall apply to the amount carried 1914  
forward. 1915

(4) For the purposes of this chapter, and notwithstanding 1916  
division (D) (2) of this section, net profit of a disregarded 1917  
entity shall not be taxable as against that disregarded entity, 1918  
but shall instead be included in the net profit of the owner of 1919  
the disregarded entity. 1920

(5) For the purposes of this chapter, and notwithstanding 1921  
any other provision of this chapter, the net profit of a 1922  
publicly traded partnership that makes the election described in 1923  
division (D) (5) of this section shall be taxed as if the 1924  
partnership were a C corporation, and shall not be treated as 1925  
the net profit or income of any owner of the partnership. 1926

A publicly traded partnership that is treated as a 1927  
partnership for federal income tax purposes and that is subject 1928  
to tax on its net profits in one or more municipal corporations 1929  
in this state may elect to be treated as a C corporation for 1930  
municipal income tax purposes. The publicly traded partnership 1931  
shall make the election in every municipal corporation in which 1932  
the partnership is subject to taxation on its net profits. The 1933  
election shall be made on the annual tax return filed in each 1934  
such municipal corporation. The publicly traded partnership 1935  
shall not be required to file the election with any municipal 1936

corporation in which the partnership is not subject to taxation 1937  
on its net profits, but division (D) (5) of this section applies 1938  
to all municipal corporations in which an individual owner of 1939  
the partnership resides. 1940

(E) "Adjusted federal taxable income," for a person 1941  
required to file as a C corporation, or for a person that has 1942  
elected to be taxed as a C corporation under division (D) (5) of 1943  
this section, means a C corporation's federal taxable income 1944  
before net operating losses and special deductions as determined 1945  
under the Internal Revenue Code, adjusted as follows: 1946

(1) Deduct intangible income to the extent included in 1947  
federal taxable income. The deduction shall be allowed 1948  
regardless of whether the intangible income relates to assets 1949  
used in a trade or business or assets held for the production of 1950  
income. 1951

(2) Add an amount equal to five per cent of intangible 1952  
income deducted under division (E) (1) of this section, but 1953  
excluding that portion of intangible income directly related to 1954  
the sale, exchange, or other disposition of property described 1955  
in section 1221 of the Internal Revenue Code; 1956

(3) Add any losses allowed as a deduction in the 1957  
computation of federal taxable income if the losses directly 1958  
relate to the sale, exchange, or other disposition of an asset 1959  
described in section 1221 or 1231 of the Internal Revenue Code; 1960

(4) (a) Except as provided in division (E) (4) (b) of this 1961  
section, deduct income and gain included in federal taxable 1962  
income to the extent the income and gain directly relate to the 1963  
sale, exchange, or other disposition of an asset described in 1964  
section 1221 or 1231 of the Internal Revenue Code; 1965

(b) Division (E) (4) (a) of this section does not apply to the extent the income or gain is income or gain described in section 1245 or 1250 of the Internal Revenue Code.	1966 1967 1968
(5) Add taxes on or measured by net income allowed as a deduction in the computation of federal taxable income;	1969 1970
(6) In the case of a real estate investment trust or regulated investment company, add all amounts with respect to dividends to, distributions to, or amounts set aside for or credited to the benefit of investors and allowed as a deduction in the computation of federal taxable income;	1971 1972 1973 1974 1975
(7) Deduct, to the extent not otherwise deducted or excluded in computing federal taxable income, any income derived from a transfer agreement or from the enterprise transferred under that agreement under section 4313.02 of the Revised Code;	1976 1977 1978 1979
(8) Deduct exempt income to the extent not otherwise deducted or excluded in computing adjusted federal taxable income.	1980 1981 1982
(9) Deduct any net profit of a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that net profit in the group's federal taxable income in accordance with division (E) (3) (b) of section 718.06 of the Revised Code.	1983 1984 1985 1986 1987 1988
(10) Add any loss incurred by a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that loss in the group's federal taxable income in accordance with division (E) (3) (b) of section 718.06 of the Revised Code.	1989 1990 1991 1992 1993 1994

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

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

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

(G) "Schedule E" means internal revenue service schedule E 2025  
(form 1040) filed by a taxpayer pursuant to the Internal Revenue 2026  
Code. 2027

(H) "Schedule F" means internal revenue service schedule F 2028  
(form 1040) filed by a taxpayer pursuant to the Internal Revenue 2029  
Code. 2030

(I) "Internal Revenue Code" has the same meaning as in 2031  
section 5747.01 of the Revised Code. 2032

(J) "Resident" means an individual who is domiciled in the 2033  
municipal corporation as determined under section 718.012 of the 2034  
Revised Code. 2035

(K) "Nonresident" means an individual that is not a 2036  
resident. 2037

(L) (1) "Taxpayer" means a person subject to a tax levied 2038  
on income by a municipal corporation in accordance with this 2039  
chapter. "Taxpayer" does not include a grantor trust or, except 2040  
as provided in division (L) (2) (a) of this section, a disregarded 2041  
entity. 2042

(2) (a) A single member limited liability company that is a 2043  
disregarded entity for federal tax purposes may be a separate 2044  
taxpayer from its single member in all Ohio municipal 2045  
corporations in which it either filed as a separate taxpayer or 2046  
did not file for its taxable year ending in 2003, if all of the 2047  
following conditions are met: 2048

(i) The limited liability company's single member is also 2049  
a limited liability company. 2050

(ii) The limited liability company and its single member 2051  
were formed and doing business in one or more Ohio municipal 2052

corporations for at least five years before January 1, 2004. 2053

(iii) Not later than December 31, 2004, the limited 2054  
liability company and its single member each made an election to 2055  
be treated as a separate taxpayer under division (L) of this 2056  
section as this section existed on December 31, 2004. 2057

(iv) The limited liability company was not formed for the 2058  
purpose of evading or reducing Ohio municipal corporation income 2059  
tax liability of the limited liability company or its single 2060  
member. 2061

(v) The Ohio municipal corporation that was the primary 2062  
place of business of the sole member of the limited liability 2063  
company consented to the election. 2064

(b) For purposes of division (L) (2) (a) (v) of this section, 2065  
a municipal corporation was the primary place of business of a 2066  
limited liability company if, for the limited liability 2067  
company's taxable year ending in 2003, its income tax liability 2068  
was greater in that municipal corporation than in any other 2069  
municipal corporation in Ohio, and that tax liability to that 2070  
municipal corporation for its taxable year ending in 2003 was at 2071  
least four hundred thousand dollars. 2072

(M) "Person" includes individuals, firms, companies, joint 2073  
stock companies, business trusts, estates, trusts, partnerships, 2074  
limited liability partnerships, limited liability companies, 2075  
associations, C corporations, S corporations, governmental 2076  
entities, and any other entity. 2077

(N) "Pass-through entity" means a partnership not treated 2078  
as an association taxable as a C corporation for federal income 2079  
tax purposes, a limited liability company not treated as an 2080  
association taxable as a C corporation for federal income tax 2081

purposes, an S corporation, or any other class of entity from 2082  
which the income or profits of the entity are given pass-through 2083  
treatment for federal income tax purposes. "Pass-through entity" 2084  
does not include a trust, estate, grantor of a grantor trust, or 2085  
disregarded entity. 2086

(O) "S corporation" means a person that has made an 2087  
election under subchapter S of Chapter 1 of Subtitle A of the 2088  
Internal Revenue Code for its taxable year. 2089

(P) "Single member limited liability company" means a 2090  
limited liability company that has one direct member. 2091

(Q) "Limited liability company" means a limited liability 2092  
company formed under Chapter 1705. of the Revised Code or under 2093  
the laws of another state. 2094

(R) "Qualifying wages" means wages, as defined in section 2095  
3121(a) of the Internal Revenue Code, without regard to any wage 2096  
limitations, adjusted as follows: 2097

(1) Deduct the following amounts: 2098

(a) Any amount included in wages if the amount constitutes 2099  
compensation attributable to a plan or program described in 2100  
section 125 of the Internal Revenue Code. 2101

(b) Any amount included in wages if the amount constitutes 2102  
payment on account of a disability related to sickness or an 2103  
accident paid by a party unrelated to the employer, agent of an 2104  
employer, or other payer. 2105

(c) Any amount attributable to a nonqualified deferred 2106  
compensation plan or program described in section 3121(v) (2) (C) 2107  
of the Internal Revenue Code if the compensation is included in 2108  
wages and the municipal corporation has, by resolution or 2109



ordinance adopted before January 1, 2016, exempted the amount 2110  
from withholding and tax. 2111

(d) Any amount included in wages if the amount arises from 2112  
the sale, exchange, or other disposition of a stock option, the 2113  
exercise of a stock option, or the sale, exchange, or other 2114  
disposition of stock purchased under a stock option and the 2115  
municipal corporation has, by resolution or ordinance adopted 2116  
before January 1, 2016, exempted the amount from withholding and 2117  
tax. 2118

(e) Any amount included in wages that is exempt income. 2119

(2) Add the following amounts: 2120

(a) Any amount not included in wages solely because the 2121  
employee was employed by the employer before April 1, 1986. 2122

(b) Any amount not included in wages because the amount 2123  
arises from the sale, exchange, or other disposition of a stock 2124  
option, the exercise of a stock option, or the sale, exchange, 2125  
or other disposition of stock purchased under a stock option and 2126  
the municipal corporation has not, by resolution or ordinance, 2127  
exempted the amount from withholding and tax adopted before 2128  
January 1, 2016. Division (R) (2) (b) of this section applies only 2129  
to those amounts constituting ordinary income. 2130

(c) Any amount not included in wages if the amount is an 2131  
amount described in section 401(k), 403(b), or 457 of the 2132  
Internal Revenue Code. Division (R) (2) (c) of this section 2133  
applies only to employee contributions and employee deferrals. 2134

(d) Any amount that is supplemental unemployment 2135  
compensation benefits described in section 3402(o) (2) of the 2136  
Internal Revenue Code and not included in wages. 2137

(e) Any amount received that is treated as self-employment 2138  
income for federal tax purposes in accordance with section 2139  
1402(a) (8) of the Internal Revenue Code. 2140

(f) Any amount not included in wages if all of the 2141  
following apply: 2142

(i) For the taxable year the amount is employee 2143  
compensation that is earned outside of the United States and 2144  
that either is included in the taxpayer's gross income for 2145  
federal income tax purposes or would have been included in the 2146  
taxpayer's gross income for such purposes if the taxpayer did 2147  
not elect to exclude the income under section 911 of the 2148  
Internal Revenue Code; 2149

(ii) For no preceding taxable year did the amount 2150  
constitute wages as defined in section 3121(a) of the Internal 2151  
Revenue Code; 2152

(iii) For no succeeding taxable year will the amount 2153  
constitute wages; and 2154

(iv) For any taxable year the amount has not otherwise 2155  
been added to wages pursuant to either division (R) (2) of this 2156  
section or section 718.03 of the Revised Code, as that section 2157  
existed before the effective date of H.B. 5 of the 130th general 2158  
assembly, March 23, 2015. 2159

(S) "Intangible income" means income of any of the 2160  
following types: income yield, interest, capital gains, 2161  
dividends, or other income arising from the ownership, sale, 2162  
exchange, or other disposition of intangible property including, 2163  
but not limited to, investments, deposits, money, or credits as 2164  
those terms are defined in Chapter 5701. of the Revised Code, 2165  
and patents, copyrights, trademarks, tradenames, investments in 2166

real estate investment trusts, investments in regulated 2167  
investment companies, and appreciation on deferred compensation. 2168  
"Intangible income" does not include prizes, awards, or other 2169  
income associated with any lottery winnings, gambling winnings, 2170  
or other similar games of chance. 2171

(T) "Taxable year" means the corresponding tax reporting 2172  
period as prescribed for the taxpayer under the Internal Revenue 2173  
Code. 2174

(U) "Tax administrator" means the individual charged with 2175  
direct responsibility for administration of an income tax levied 2176  
by a municipal corporation in accordance with this chapter, and 2177  
also includes the following: 2178

(1) A municipal corporation acting as the agent of another 2179  
municipal corporation; 2180

(2) A person retained by a municipal corporation to 2181  
administer a tax levied by the municipal corporation, but only 2182  
if the municipal corporation does not compensate the person in 2183  
whole or in part on a contingency basis; 2184

(3) The central collection agency or the regional income 2185  
tax agency or their successors in interest, or another entity 2186  
organized to perform functions similar to those performed by the 2187  
central collection agency and the regional income tax agency. 2188

"Tax administrator" does not include the tax commissioner. 2189

(V) "Employer" means a person that is an employer for 2190  
federal income tax purposes. 2191

(W) "Employee" means an individual who is an employee for 2192  
federal income tax purposes. 2193

(X) "Other payer" means any person, other than an 2194

individual's employer or the employer's agent, that pays an 2195  
individual any amount included in the federal gross income of 2196  
the individual. "Other payer" includes casino operators and 2197  
video lottery terminal sales agents. 2198

(Y) "Calendar quarter" means the three-month period ending 2199  
on the last day of March, June, September, or December. 2200

(Z) "Form 2106" means internal revenue service form 2106 2201  
filed by a taxpayer pursuant to the Internal Revenue Code. 2202

(AA) "Municipal corporation" includes a joint economic 2203  
development district or joint economic development zone that 2204  
levies an income tax under section 715.691, 715.70, 715.71, or 2205  
715.72 of the Revised Code. 2206

(BB) "Disregarded entity" means a single member limited 2207  
liability company, a qualifying subchapter S subsidiary, or 2208  
another entity if the company, subsidiary, or entity is a 2209  
disregarded entity for federal income tax purposes. 2210

(CC) "Generic form" means an electronic or paper form that 2211  
is not prescribed by a particular municipal corporation and that 2212  
is designed for reporting taxes withheld by an employer, agent 2213  
of an employer, or other payer, estimated municipal income 2214  
taxes, or annual municipal income tax liability or for filing a 2215  
refund claim. 2216

(DD) "Tax return preparer" means any individual described 2217  
in section 7701(a)(36) of the Internal Revenue Code and 26 2218  
C.F.R. 301.7701-15. 2219

(EE) "Ohio business gateway" means the online computer 2220  
network system, created under section 125.30 of the Revised 2221  
Code, that allows persons to electronically file business reply 2222  
forms with state agencies and includes any successor electronic 2223

filing and payment system.	2224
(FF) "Local board of tax review" and "board of tax review"	2225
mean the entity created under section 718.11 of the Revised	2226
Code.	2227
(GG) "Net operating loss" means a loss incurred by a	2228
person in the operation of a trade or business. "Net operating	2229
loss" does not include unutilized losses resulting from basis	2230
limitations, at-risk limitations, or passive activity loss	2231
limitations.	2232
(HH) "Casino operator" and "casino facility" have the same	2233
meanings as in section 3772.01 of the Revised Code.	2234
(II) "Video lottery terminal" has the same meaning as in	2235
section 3770.21 of the Revised Code.	2236
(JJ) "Video lottery terminal sales agent" means a lottery	2237
sales agent licensed under Chapter 3770. of the Revised Code to	2238
conduct video lottery terminals on behalf of the state pursuant	2239
to section 3770.21 of the Revised Code.	2240
(KK) "Postal service" means the United States postal	2241
service.	2242
(LL) "Certified mail," "express mail," "United States	2243
mail," "postal service," and similar terms include any delivery	2244
service authorized pursuant to section 5703.056 of the Revised	2245
Code.	2246
(MM) "Postmark date," "date of postmark," and similar	2247
terms include the date recorded and marked in the manner	2248
described in division (B) (3) of section 5703.056 of the Revised	2249
Code.	2250
(NN) "Related member" means a person that, with respect to	2251

the taxpayer during all or any portion of the taxable year, is 2252  
either a related entity, a component member as defined in 2253  
section 1563(b) of the Internal Revenue Code, or a person to or 2254  
from whom there is attribution of stock ownership in accordance 2255  
with section 1563(e) of the Internal Revenue Code except, for 2256  
purposes of determining whether a person is a related member 2257  
under this division, "twenty per cent" shall be substituted for 2258  
"5 percent" wherever "5 percent" appears in section 1563(e) of 2259  
the Internal Revenue Code. 2260

(00) "Related entity" means any of the following: 2261

(1) An individual stockholder, or a member of the 2262  
stockholder's family enumerated in section 318 of the Internal 2263  
Revenue Code, if the stockholder and the members of the 2264  
stockholder's family own directly, indirectly, beneficially, or 2265  
constructively, in the aggregate, at least fifty per cent of the 2266  
value of the taxpayer's outstanding stock; 2267

(2) A stockholder, or a stockholder's partnership, estate, 2268  
trust, or corporation, if the stockholder and the stockholder's 2269  
partnerships, estates, trusts, or corporations own directly, 2270  
indirectly, beneficially, or constructively, in the aggregate, 2271  
at least fifty per cent of the value of the taxpayer's 2272  
outstanding stock; 2273

(3) A corporation, or a party related to the corporation 2274  
in a manner that would require an attribution of stock from the 2275  
corporation to the party or from the party to the corporation 2276  
under division (00) (4) of this section, provided the taxpayer 2277  
owns directly, indirectly, beneficially, or constructively, at 2278  
least fifty per cent of the value of the corporation's 2279  
outstanding stock; 2280

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

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

(2) "Assessment" does not include an informal notice denying a request for refund issued under division (B) (3) of section 718.19 of the Revised Code, a billing statement notifying a taxpayer of current or past-due balances owed to the municipal corporation, a tax administrator's request for additional information, a notification to the taxpayer of mathematical errors, or a tax administrator's other written correspondence to a person or taxpayer that does meet the criteria prescribed by division (PP) (1) of this section.

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

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

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

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

(TT) "Small employer" means any employer that had total revenue of less than five hundred thousand dollars during the preceding taxable year. For purposes of this division, "total revenue" means receipts of any type or kind, including, but not limited to, sales receipts; payments; rents; profits; gains, dividends, and other investment income; compensation; commissions; premiums; money; property; grants; contributions; donations; gifts; program service revenue; patient service revenue; premiums; fees, including premium fees and service fees; tuition payments; unrelated business revenue;



reimbursements; any type of payment from a governmental unit, 2341  
including grants and other allocations; and any other similar 2342  
receipts reported for federal income tax purposes or under 2343  
generally accepted accounting principles. "Small employer" does 2344  
not include the federal government; any state government, 2345  
including any state agency or instrumentality; any political 2346  
subdivision; or any entity treated as a government for financial 2347  
accounting and reporting purposes. 2348

(UU) "Audit" means the examination of a person or the 2349  
inspection of the books, records, memoranda, or accounts of a 2350  
person for the purpose of determining liability for a municipal 2351  
income tax. 2352

(VV) "Publicly traded partnership" means any partnership, 2353  
an interest in which is regularly traded on an established 2354  
securities market. A "publicly traded partnership" may have any 2355  
number of partners. 2356

(WW) "Tax commissioner" means the tax commissioner 2357  
appointed under section 121.03 of the Revised Code. 2358

(XX) "Appropriate board of elections" means the board of 2359  
elections of the county in which the municipal corporation is 2360  
located. If the municipal corporation has territory in more than 2361  
one county, "appropriate board of elections" means the board of 2362  
elections of the county that contains the most populous portion 2363  
of the municipal corporation. 2364

**Sec. 718.04.** (A) Notwithstanding division (A) of section 2365  
715.013 of the Revised Code, a municipal corporation may levy a 2366  
tax on income and a withholding tax if such taxes are levied in 2367  
accordance with the provisions and limitations specified in this 2368  
chapter. On or after January 1, 2016, the ordinance or 2369

resolution levying such taxes, as adopted or amended by the 2370  
legislative authority of the municipal corporation, shall 2371  
include all of the following: 2372

(1) A statement that the tax is an annual tax levied on 2373  
the income of every person residing in or earning or receiving 2374  
income in the municipal corporation and that the tax shall be 2375  
measured by municipal taxable income; 2376

(2) A statement that the municipal corporation is levying 2377  
the tax in accordance with the limitations specified in this 2378  
chapter and that the resolution or ordinance thereby 2379  
incorporates the provisions of this chapter; 2380

(3) The rate of the tax; 2381

(4) Whether, and the extent to which, a credit, as 2382  
described in division (D) of this section, will be allowed 2383  
against the tax; 2384

(5) The purpose or purposes of the tax; 2385

(6) Any other provision necessary for the administration 2386  
of the tax, provided that the provision does not conflict with 2387  
any provision of this chapter. 2388

(B) Any municipal corporation that, on or before March 23, 2389  
2015, levies an income tax at a rate in excess of one per cent 2390  
may continue to levy the tax at the rate specified in the 2391  
original ordinance or resolution, provided that such rate 2392  
continues in effect as specified in the original ordinance or 2393  
resolution. 2394

(C) (1) No municipal corporation shall tax income at other 2395  
than a uniform rate. 2396

(2) Except as provided in division (B) of this section, no 2397

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 appropriate 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 passed?

<del>FOR THE INCOME TAX</del> <u>For the Income Tax</u>
<del>AGAINST THE INCOME TAX</del> <u>Against the Income Tax</u>

"

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

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

(E) Except as otherwise provided in this chapter, a 2428  
municipal corporation that levies an income tax in effect for 2429  
taxable years beginning before January 1, 2016, may continue to 2430  
administer and enforce the provisions of such tax for all 2431  
taxable years beginning before January 1, 2016, provided that 2432  
the provisions of such tax are consistent with this chapter as 2433  
it existed prior to March 23, 2015. 2434

(F) Nothing in this chapter authorizes a municipal 2435  
corporation to levy a tax on income, or to administer or collect 2436  
such a tax or penalties or interest related to such a tax, 2437  
contrary to the provisions and limitations specified in this 2438  
chapter. No municipal corporation shall enforce an ordinance or 2439  
resolution that conflicts with the provisions of this chapter. 2440

(G) (1) Division (G) of this section applies to a municipal 2441  
corporation that, at the time of entering into a written 2442  
agreement under division (G) (2) of this section, shares the same 2443  
territory as a city, local, or exempted village school district, 2444  
to the extent that not more than thirty per cent of the 2445  
territory of the municipal corporation is located outside the 2446  
school district and a portion of the territory of the school 2447  
district that is not located within the municipal corporation is 2448  
located within another municipal corporation having a population 2449  
of four hundred thousand or more according to the federal 2450  
decennial census most recently completed before the agreement is 2451  
entered into under division (G) (2) of this section. 2452

(2) The legislative authority of a municipal corporation 2453  
to which division (G) of this section applies may propose to the 2454  
electors an income tax, one of the purposes of which shall be to 2455  
provide financial assistance to the school district described in 2456  
division (G) (1) of this section. Prior to proposing the tax, the 2457

legislative authority shall negotiate and enter into a written 2458  
agreement with the board of education of that school district 2459  
specifying the tax rate; the percentage or amount of tax revenue 2460  
to be paid to the school district or the method of establishing 2461  
or determining that percentage or amount, which may be subject 2462  
to change periodically; the purpose for which the school 2463  
district will use the money; the first year the tax will be 2464  
levied; the date of the election on the question of the tax; and 2465  
the method and schedule by which, and the conditions under 2466  
which, the municipal corporation will make payments to the 2467  
school district. The tax shall otherwise comply with the 2468  
provisions and limitations specified in this chapter. 2469

**Sec. 718.09.** (A) This section applies to either of the 2470  
following: 2471

(1) A municipal corporation that shares the same territory 2472  
as a city, local, or exempted village school district, to the 2473  
extent that not more than five per cent of the territory of the 2474  
municipal corporation is located outside the school district and 2475  
not more than five per cent of the territory of the school 2476  
district is located outside the municipal corporation; 2477

(2) A municipal corporation that shares the same territory 2478  
as a city, local, or exempted village school district, to the 2479  
extent that not more than five per cent of the territory of the 2480  
municipal corporation is located outside the school district, 2481  
more than five per cent but not more than ten per cent of the 2482  
territory of the school district is located outside the 2483  
municipal corporation, and that portion of the territory of the 2484  
school district that is located outside the municipal 2485  
corporation is located entirely within another municipal 2486  
corporation having a population of four hundred thousand or more 2487

according to the federal decennial census most recently 2488  
completed before the agreement is entered into under division 2489  
(B) of this section. 2490

(B) The legislative authority of a municipal corporation 2491  
to which this section applies may propose to the electors an 2492  
income tax, one of the purposes of which shall be to provide 2493  
financial assistance to the school district through payment to 2494  
the district of not less than twenty-five per cent of the 2495  
revenue generated by the tax, except that the legislative 2496  
authority may not propose to levy the income tax on the incomes 2497  
of nonresident individuals. Prior to proposing the tax, the 2498  
legislative authority shall negotiate and enter into a written 2499  
agreement with the board of education of the school district 2500  
specifying the tax rate, the percentage of tax revenue to be 2501  
paid to the school district, the purpose for which the school 2502  
district will use the money, the first year the tax will be 2503  
levied, which shall be the first year after the year in which 2504  
the levy is approved or any later year, the date of the special 2505  
election on the question of the tax, and the method and schedule 2506  
by which the municipal corporation will make payments to the 2507  
school district. The special election shall be held on a day 2508  
specified in division (D) of section 3501.01 of the Revised 2509  
Code, except that the special election may not be held on the 2510  
day for holding a primary election as authorized by the 2511  
municipal corporation's charter unless the municipal corporation 2512  
is to have a primary election on that day. 2513

After the legislative authority and board of education 2514  
have entered into the agreement, the legislative authority shall 2515  
provide for levying the tax by ordinance. The ordinance shall 2516  
include the provisions described in division (A) of section 2517  
718.04 of the Revised Code and shall state the tax rate, the 2518

percentage of tax revenue to be paid to the school district, the 2519  
purpose for which the municipal corporation will use its share 2520  
of the tax revenue, the first year the tax will be levied, and 2521  
that the question of the income tax will be submitted to the 2522  
electors of the municipal corporation. The legislative authority 2523  
also shall adopt a resolution specifying the regular or special 2524  
election date the election will be held and directing the 2525  
appropriate board of elections to conduct the election. At least 2526  
ninety days before the date of the election, the legislative 2527  
authority shall file certified copies of the ordinance and 2528  
resolution with the appropriate board of elections. 2529

(C) The appropriate board of elections shall make the 2530  
necessary arrangements for the submission of the question to the 2531  
electors of the municipal corporation, and shall conduct the 2532  
election in the same manner as any other municipal income tax 2533  
election. Notice of the election shall be published in a 2534  
newspaper of general circulation in the municipal corporation 2535  
once a week for four consecutive weeks, or as provided in 2536  
section 7.16 of the Revised Code, prior to the election, and 2537  
shall include statements of the rate and municipal corporation 2538  
and school district purposes of the income tax, the percentage 2539  
of tax revenue that will be paid to the school district, and the 2540  
first year the tax will be levied. The ballot shall be in the 2541  
following form: 2542

"Shall the ordinance providing for a ..... per cent levy 2543  
on income for (brief description of the municipal corporation 2544  
and school district purposes of the levy, including a statement 2545  
of the percentage of tax revenue that will be paid to the school 2546  
district) be passed? The income tax, if approved, will not be 2547  
levied on the incomes of individuals who do not reside in (the 2548  
name of the municipal corporation). 2549

For the <del>income tax</del> <u>Income Tax</u>
Against the <del>income tax</del> <u>Income Tax</u>

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

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

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(B) The legislative authorities of the municipal corporations in a group of municipal corporations to which this section applies each may propose to the electors an income tax, to be levied in concert with income taxes in the other municipal corporations of the group, except that a legislative authority may not propose to levy the income tax on the incomes of individuals who do not reside in the municipal corporation. One of the purposes of such a tax shall be to provide financial assistance to the school district through payment to the district of not less than twenty-five per cent of the revenue generated by the tax. Prior to proposing the taxes, the

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legislative authorities shall negotiate and enter into a written agreement with each other and with the board of education of the school district specifying the tax rate, the percentage of the tax revenue to be paid to the school district, the first year the tax will be levied, which shall be the first year after the year in which the levy is approved or any later year, and the date of the election on the question of the tax, all of which shall be the same for each municipal corporation. The agreement also shall state the purpose for which the school district will use the money, and specify the method and schedule by which each municipal corporation will make payments to the school district. The special election shall be held on a day specified in division (D) of section 3501.01 of the Revised Code, including a day on which all of the municipal corporations are to have a primary election.

After the legislative authorities and board of education have entered into the agreement, each legislative authority shall provide for levying its tax by ordinance. Each ordinance shall include the provisions described in division (A) of section 718.04 of the Revised Code and shall state the rate of the tax, the percentage of tax revenue to be paid to the school district, the purpose for which the municipal corporation will use its share of the tax revenue, and the first year the tax will be levied. Each ordinance also shall state that the question of the income tax will be submitted to the electors of the municipal corporation on the same date as the submission of questions of an identical tax to the electors of each of the other municipal corporations in the group, and that unless the electors of all of the municipal corporations in the group approve the tax in their respective municipal corporations, none of the municipal corporations in the group shall levy the tax.

Each legislative authority also shall adopt a resolution 2611  
specifying the regular or special election date the election 2612  
will be held and directing the appropriate board of elections to 2613  
conduct the election. At least ninety days before the date of 2614  
the election, each legislative authority shall file certified 2615  
copies of the ordinance and resolution with the appropriate 2616  
board of elections. 2617

(C) For each of the municipal corporations, the 2618  
appropriate board of elections shall make the necessary 2619  
arrangements for the submission of the question to the electors, 2620  
and shall conduct the election in the same manner as any other 2621  
municipal income tax election. For each of the municipal 2622  
corporations, notice of the election shall be published in a 2623  
newspaper of general circulation in the municipal corporation 2624  
once a week for four consecutive weeks, or as provided in 2625  
section 7.16 of the Revised Code, prior to the election. The 2626  
notice shall include a statement of the rate and municipal 2627  
corporation and school district purposes of the income tax, the 2628  
percentage of tax revenue that will be paid to the school 2629  
district, and the first year the tax will be levied, and an 2630  
explanation that the tax will not be levied unless an identical 2631  
tax is approved by the electors of each of the other municipal 2632  
corporations in the group. The ballot shall be in the following 2633  
form: 2634

"Shall the ordinance providing for a ... per cent levy on 2635  
income for (brief description of the municipal corporation and 2636  
school district purposes of the levy, including a statement of 2637  
the percentage of income tax revenue that will be paid to the 2638  
school district) be passed? The income tax, if approved, will 2639  
not be levied on the incomes of individuals who do not reside in 2640  
(the name of the municipal corporation). In order for the income 2641

tax to be levied, the voters of (the other municipal 2642  
corporations in the group), which are also in the (name of the 2643  
school district) school district, must approve an identical 2644  
income tax and agree to pay the same percentage of the tax 2645  
revenue to the school district. 2646

For the <del>income tax</del> <u>Income Tax</u>
Against the <del>income tax</del> <u>Income</u> <u>Tax</u>

2647

2648

2649

2650

"

2651

(D) If the question is approved by a majority of the 2652  
electors and identical taxes are approved by a majority of the 2653  
electors in each of the other municipal corporations in the 2654  
group, the municipal corporation shall impose the tax beginning 2655  
on the first day of January of the year specified in the 2656  
ordinance. The proceeds of the levy may be used only for the 2657  
specified purposes, including payment of the specified 2658  
percentage to the school district. 2659

**Sec. 731.01.** (A) Except as provided in divisions (B) and 2660  
(D) of this section, the legislative power of each city shall be 2661  
vested in, and exercised by, a legislative authority, composed 2662  
of not fewer than seven members, four of whom shall be elected 2663  
by wards and three of whom shall be elected by electors of the 2664  
city at large. For the first twenty thousand inhabitants in any 2665  
city, in addition to the original five thousand, there shall be 2666  
two additional members of such legislative authority, elected by 2667  
wards, and for every fifteen thousand inhabitants thereafter 2668  
there shall be one additional member similarly elected. The 2669  
total number of members of such legislative authority shall not 2670  
exceed seventeen. 2671

(B) (1) The legislative power of a city may be vested in, 2672  
and exercised by, a legislative authority composed of not fewer 2673  
than five nor more than seventeen members, to be determined in 2674  
the manner provided in this division, and in lieu of the number 2675  
required in division (A) of this section. Under the alternative 2676  
plan for the composition of the legislative authority, the 2677  
number of members shall be fixed in a resolution which may be 2678  
submitted to the electors for their approval or rejection by ~~a~~ 2679  
one of the following methods: 2680

(a) By a two-thirds vote of the members of the legislative 2681  
authority, or by the people through an initiative petition in 2682  
accordance with section 731.28 of the Revised Code. Such a 2683  
resolution passed by the legislative authority which shall not 2684  
be subject to veto by the mayor, need not be published, and 2685  
shall be immediately effective for purposes of placing such 2686  
issue on the ballot. ~~The resolution legislative authority shall~~ 2687  
certify the resolution to the board of elections of the county 2688  
in which the city is located or, if the city has territory in 2689  
more than one county, to the board of elections of the county 2690  
that contains the most populous portion of the city. The ballot 2691  
question shall be submitted to the electors at the next general 2692  
or primary election, or at the next special election held on the 2693  
day of a primary election, occurring not less than seventy-five 2694  
days after ~~its passage by the legislative authority, or the~~ 2695  
~~certification of~~ adopts the text of a resolution proposed by 2696  
~~initiative petition to the board of elections. The~~ 2697

(b) By the people through an initiative petition, in 2698  
accordance with section 731.28 of the Revised Code. The ballot 2699  
question shall be submitted to the electors at the next general 2700  
election, or at the next special election held on the day of a 2701  
primary election, occurring not less than seventy-five days 2702

after the auditor or clerk transmits the resolution to the 2703  
appropriate board of elections under that section. 2704

(2) A resolution described in division (B)(1)(a) or (b) of 2705  
this section shall specify the total number of members, the 2706  
number to be elected from the city at large, and the number to 2707  
be elected from wards. Members may all be elected from the city 2708  
at large or all elected from wards, or some may be elected from 2709  
the city at large and the remainder elected from wards, as 2710  
determined by the resolution. A resolution that changes the 2711  
total number of members shall specify the method by which the 2712  
change in number is to take effect, but no reduction in the 2713  
number of members shall terminate the term of an incumbent. When 2714  
the number of members elected from wards is changed, new ward 2715  
boundaries shall be determined as provided in section 731.06 of 2716  
the Revised Code. 2717

(C) The number of members of the legislative authority 2718  
determined under an alternative plan for the composition of the 2719  
legislative authority under division (B) of this section may be 2720  
changed or abandoned by a resolution submitted to the electors 2721  
in the same manner as provided in division (B) of this section 2722  
for a resolution to institute such an alternative plan. When the 2723  
alternative plan for determining the number of members of the 2724  
legislative authority under division (B) of this section is 2725  
abandoned, the number of members of the legislative authority 2726  
shall be determined by division (A) of this section. 2727

(D) When a city has just been incorporated from township 2728  
territory pursuant to Chapter 707. of the Revised Code, the 2729  
legislative authority of the city initially shall be vested in 2730  
and exercised by a legislative authority composed of not fewer 2731  
than seven members elected by electors of the city at large. In 2732

all subsequent elections for the city legislative authority, the 2733  
members shall be elected as provided in division (A) of this 2734  
section. 2735

**Sec. 733.261.** (A) The legislative authority of a village 2736  
may, by ordinance or resolution passed by at least a majority 2737  
vote, combine the duties of the clerk and the treasurer into one 2738  
office, to be known as the clerk-treasurer. The combination 2739  
shall be effective on the first day of January following the 2740  
next regular municipal election at which the village clerk is to 2741  
be elected, provided that a clerk-treasurer shall be elected at 2742  
such election pursuant to this section and shall be elected for 2743  
a term of four years, commencing on the first day of April 2744  
following election. Between the first day of January and the 2745  
first day of April following such an election, the clerk shall 2746  
perform the duties of clerk-treasurer. ~~The Not later than the~~ 2747  
one hundred twentieth day before the day of the next municipal 2748  
primary election at which candidates for village clerk are to be 2749  
nominated, the legislative authority of the village shall file 2750  
certification of such action with the board of elections ~~not~~ 2751  
~~less than one hundred twenty days before the day of the next~~ 2752  
~~municipal primary election at which the village clerk is to be~~ 2753  
~~elected; provided that in of the county in which the village is~~ 2754  
located or, if the village has territory in more than one 2755  
county, with the board of elections of the county that contains 2756  
the most populous portion of the village. In villages under two 2757  
thousand population in which no petition for a primary election 2758  
was filed pursuant to section 3513.01 of the Revised Code, or in 2759  
villages in which no primary is held pursuant to section 3513.02 2760  
of the Revised Code, ~~such the~~ legislative authority shall 2761  
certify that action ~~shall be certified to the board of elections~~ 2762  
and submit any additional required notices not less than one 2763

hundred twenty days before the next general election at which 2764  
the village clerk is to be elected. 2765

At such succeeding regular municipal election and 2766  
thereafter, the clerk-treasurer shall be elected for a term of 2767  
four years, commencing on the first day of April following the 2768  
clerk-treasurer's election. The clerk-treasurer shall be an 2769  
elector of the corporation. 2770

(B) In addition to the circumstances described in division 2771  
(A) of this section, when a vacancy exists in the office of 2772  
village treasurer or village clerk the legislative authority of 2773  
a village may, by ordinance or resolution passed by at least a 2774  
majority vote, combine the duties of the clerk and the treasurer 2775  
into one office, to be known as the clerk-treasurer. The 2776  
combination shall be effective on the effective date of the 2777  
ordinance or resolution combining the duties of the offices of 2778  
clerk and treasurer. At the next regular municipal election at 2779  
which the village clerk would have been elected and each four 2780  
years thereafter, the clerk-treasurer shall be elected for a 2781  
term of four years, commencing on the first day of April 2782  
following the clerk-treasurer's election. The clerk-treasurer 2783  
shall be an elector of the municipal corporation. 2784

(C) The clerk-treasurer shall perform the duties provided 2785  
by law for the clerk and the treasurer. All laws pertaining to 2786  
the clerk and to the treasurer shall be construed to apply to 2787  
the clerk-treasurer, provided that the initial compensation for 2788  
the office of clerk-treasurer shall be established by the 2789  
legislative authority and that action shall not be subject to 2790  
section 731.13 of the Revised Code relating to the time when the 2791  
compensation of village elected officials shall be fixed and 2792  
pertaining to changes in compensation of officials during the 2793

term of office. 2794

(D) The legislative authority of a village having a clerk- 2795  
treasurer may separate the offices by ordinance or resolution 2796  
passed by at least a majority vote. The action to separate the 2797  
offices may be taken in either of the following circumstances: 2798

(1) When a vacancy exists in the office of clerk- 2799  
treasurer, in which case the separation shall be effective upon 2800  
the effective date of the ordinance or resolution; 2801

(2) When the action of the legislative authority is 2802  
certified to and filed, not later than the one hundred twentieth 2803  
day before the day of the next primary election at which 2804  
candidates for the offices of the village clerk and treasurer 2805  
are to be nominated, with the board of elections ~~not less than~~ 2806  
~~one hundred twenty days before the day of the next primary~~ 2807  
~~election at which the village clerk and treasurer are to be~~ 2808  
~~elected; provided that in of the county in which the village is~~ 2809  
located or, if the village has territory in more than one 2810  
county, with the board of elections of the county that contains 2811  
the most populous portion of the village. In villages under two 2812  
thousand population in which no petition for a primary election 2813  
was filed pursuant to section 3513.01 of the Revised Code, or in 2814  
villages in which no primary is held pursuant to section 3513.02 2815  
of the Revised Code, ~~such action~~ the legislative authority shall 2816  
~~be certified to the board of elections~~ certify that action and 2817  
submit any additional required notices not less than one hundred 2818  
twenty days before the next general election at which the 2819  
village clerk and treasurer are to be elected. 2820

**Sec. 733.262.** (A) In lieu of having the elected office of 2821  
village clerk and the office of village treasurer, or the 2822  
combined elected office of village clerk-treasurer, a village 2823



may combine the duties of the clerk and treasurer into one 2824  
appointed office, to be known as the village fiscal officer. To 2825  
make this change, the village legislative authority shall pass, 2826  
by a two-thirds vote, an ordinance or resolution proposing to 2827  
make the change effective on the first day of January following 2828  
the next regular municipal election at which the village clerk 2829  
or village clerk-treasurer is to be elected. 2830

So that no election for the office of village clerk or 2831  
village clerk-treasurer is held after the passage of the 2832  
ordinance or resolution, not later than the one hundred 2833  
twentieth day before the day of the next municipal primary 2834  
election at which candidates for the office of village clerk or 2835  
village clerk-treasurer are to be nominated, the village 2836  
legislative authority shall file a certified copy of the 2837  
ordinance or resolution with the board of elections ~~not less~~ 2838  
~~than one hundred twenty days before the day of the next~~ 2839  
~~succeeding municipal primary election at which candidates for~~ 2840  
~~the office of village clerk or village clerk-treasurer are to be~~ 2841  
~~nominated, or, in~~ of the county in which the village is located 2842  
or, if the village has territory in more than one county, with 2843  
the board of elections of the county that contains the most 2844  
populous portion of the village. In villages with a population 2845  
of under two thousand in which no petition for a primary 2846  
election is filed under section 3513.01 of the Revised Code or 2847  
in villages in which no primary is held under section 3513.02 of 2848  
the Revised Code, the legislative authority shall file a 2849  
certified copy of the ordinance or resolution and submit any 2850  
additional required notices not less than one hundred twenty 2851  
days before the next succeeding regular municipal election at 2852  
which the village clerk or village clerk-treasurer is to be 2853  
elected. 2854

(B) In addition to the circumstances described in division 2855  
(A) of this section, when a vacancy exists in the office of 2856  
village clerk or village clerk-treasurer, the village 2857  
legislative authority may pass, by a two-thirds vote, an 2858  
ordinance or resolution to combine the duties of the clerk and 2859  
the treasurer into the appointed office of village fiscal 2860  
officer. That change shall take effect on the effective date of 2861  
the ordinance or resolution. 2862

(C) A village fiscal officer appointed under this section 2863  
shall perform the duties provided by law for the village clerk 2864  
and treasurer and any other duties consistent with the nature of 2865  
the office that are provided for by municipal ordinance. 2866

(D) A village fiscal officer shall be appointed by the 2867  
mayor of the village, but that appointment does not become 2868  
effective until it is approved by a majority vote of the village 2869  
legislative authority. The village fiscal officer need not be an 2870  
elector of the village or reside in the village at the time of 2871  
appointment; however, the fiscal officer shall become a resident 2872  
of the village within six months after the appointment takes 2873  
effect, unless an ordinance is passed approving the fiscal 2874  
officer's residence outside of the village. 2875

The village fiscal officer may be removed without cause 2876  
either by the mayor with the consent of a majority of the 2877  
members of the village legislative authority or by a three- 2878  
fourths vote of the village legislative authority with or 2879  
without the consent of the mayor. 2880

(E) The legislative authority of a village that has a 2881  
village fiscal officer may abolish that appointed office and 2882  
return to an elected office of village clerk-treasurer by 2883  
passing an ordinance or resolution by a two-thirds vote. 2884

If a vacancy exists in the office of village fiscal officer when this ordinance or resolution is passed, the abolition shall take effect on the effective date of the ordinance or resolution, and the mayor shall appoint a village clerk-treasurer to serve until the first day of April following the next regular municipal election at which a clerk-treasurer can be elected. So an election can be held, not later than the one hundred twentieth day before the day of the next municipal primary election, the village legislative authority shall file a certified copy of the ordinance or resolution with the board of elections ~~not less than one hundred twenty days before the day of the next succeeding municipal primary election of the county in which the village is located or, if the village has territory in more than one county, with the board of elections of the county that contains the most populous portion of the village.~~

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

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

**Sec. 3311.21.** (A) In addition to the resolutions 2915  
authorized by sections 5705.194, 5705.199, 5705.21, 5705.212, 2916  
and 5705.213 of the Revised Code, the board of education of a 2917  
joint vocational or cooperative education school district by a 2918  
vote of two-thirds of its full membership may at any time adopt 2919  
a resolution declaring the necessity to levy a tax in excess of 2920  
the ten-mill limitation for a period not to exceed ten years to 2921  
provide funds for any one or more of the following purposes, 2922  
which may be stated in the following manner in such resolution, 2923  
the ballot, and the notice of election: purchasing a site or 2924  
enlargement thereof and for the erection and equipment of 2925  
buildings; for the purpose of enlarging, improving, or 2926  
rebuilding thereof; for the purpose of providing for the current 2927  
expenses of the joint vocational or cooperative school district; 2928  
or for a continuing period for the purpose of providing for the 2929  
current expenses of the joint vocational or cooperative 2930  
education school district. The resolution shall specify the 2931  
amount of the proposed rate and, if a renewal, whether the levy 2932  
is to renew all, or a portion of, the existing levy, and shall 2933  
specify the first year in which the levy will be imposed. If the 2934  
levy provides for but is not limited to current expenses, the 2935  
resolution shall apportion the annual rate of the levy between 2936  
current expenses and the other purpose or purposes. Such 2937  
apportionment may but need not be the same for each year of the 2938  
levy, but the respective portions of the rate actually levied 2939  
each year for current expenses and the other purpose or purposes 2940  
shall be limited by such apportionment. The portion of any such 2941  
rate actually levied for current expenses of a joint vocational 2942  
or cooperative education school district shall be used in 2943  
applying division (A) of section 3317.01 of the Revised Code. 2944  
The portion of any such rate not apportioned to the current 2945  
expenses of a joint vocational or cooperative education school 2946

district shall be used in applying division (B) of this section. 2947  
On the adoption of such resolution, the joint vocational or 2948  
cooperative education school district board of education shall 2949  
certify the resolution to the board of elections of the county 2950  
containing the most populous portion of the district, ~~which.~~ The 2951  
~~board shall receive resolutions for filing and send them to~~ of 2952  
elections with which the resolution is filed shall notify the 2953  
secretary of state and the boards of elections of each county in 2954  
which territory of the district is located, using the local 2955  
elections database established under section 3501.054 of the 2956  
Revised Code. The board of elections of the county containing 2957  
the most populous portion of the district shall furnish all 2958  
ballots for the election as provided in section 3505.071 of the 2959  
Revised Code, and prepare the election notice; and the board of 2960  
elections of each county in which the territory of such district 2961  
is located shall make the other necessary arrangements for the 2962  
submission of the question to the electors of the joint 2963  
vocational or cooperative education school district at the next 2964  
primary or general election occurring not less than ninety days 2965  
after the resolution was received from the joint vocational or 2966  
cooperative education school district board of education, or at 2967  
a special election to be held at a time designated by the 2968  
district board of education consistent with the requirements of 2969  
section 3501.01 of the Revised Code, which date shall not be 2970  
earlier than ninety days after the adoption and certification of 2971  
the resolution. 2972

The board of elections of the county or counties in which 2973  
territory of the joint vocational or cooperative education 2974  
school district is located shall cause to be published in a 2975  
newspaper of general circulation in that district an 2976  
advertisement of the proposed tax levy question, together with a 2977

statement of the amount of the proposed levy once a week for two 2978  
consecutive weeks or as provided in section 7.16 of the Revised 2979  
Code, prior to the election at which the question is to appear 2980  
on the ballot. If the board of elections operates and maintains 2981  
a web site, the board also shall post the advertisement on its 2982  
web site for thirty days prior to that election. 2983

If a majority of the electors voting on the question of 2984  
levying such tax vote in favor of the levy, the joint vocational 2985  
or cooperative education school district board of education 2986  
shall annually make the levy within the district at the rate 2987  
specified in the resolution and ballot or at any lesser rate, 2988  
and the county auditor of each affected county shall annually 2989  
place the levy on the tax list and duplicate of each school 2990  
district in the county having territory in the joint vocational 2991  
or cooperative education school district. The taxes realized 2992  
from the levy shall be collected at the same time and in the 2993  
same manner as other taxes on the duplicate, and the taxes, when 2994  
collected, shall be paid to the treasurer of the joint 2995  
vocational or cooperative education school district and 2996  
deposited to a special fund, which shall be established by the 2997  
joint vocational or cooperative education school district board 2998  
of education for all revenue derived from any tax levied 2999  
pursuant to this section and for the proceeds of anticipation 3000  
notes which shall be deposited in such fund. After the approval 3001  
of the levy, the joint vocational or cooperative education 3002  
school district board of education may anticipate a fraction of 3003  
the proceeds of the levy and from time to time, during the life 3004  
of the levy, but in any year prior to the time when the tax 3005  
collection from the levy so anticipated can be made for that 3006  
year, issue anticipation notes in an amount not exceeding fifty 3007  
per cent of the estimated proceeds of the levy to be collected 3008

in each year up to a period of five years after the date of the  
issuance of the notes, less an amount equal to the proceeds of  
the levy obligated for each year by the issuance of anticipation  
notes, provided that the total amount maturing in any one year  
shall not exceed fifty per cent of the anticipated proceeds of  
the levy for that year. Each issue of notes shall be sold as  
provided in Chapter 133. of the Revised Code, and shall, except  
for such limitation that the total amount of such notes maturing  
in any one year shall not exceed fifty per cent of the  
anticipated proceeds of the levy for that year, mature serially  
in substantially equal installments, during each year over a  
period not to exceed five years after their issuance.

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

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

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

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

(B) "Classroom facilities" means rooms in which pupils  
regularly assemble in public school buildings to receive

instruction and education and such facilities and building 3038  
improvements for the operation and use of such rooms as may be 3039  
needed in order to provide a complete educational program, and 3040  
may include space within which a child care facility or a 3041  
community resource center is housed. "Classroom facilities" 3042  
includes any space necessary for the operation of a vocational 3043  
education program for secondary students in any school district 3044  
that operates such a program. 3045

(C) "Project" means a project to construct or acquire 3046  
classroom facilities, or to reconstruct or make additions to 3047  
existing classroom facilities, to be used for housing the 3048  
applicable school district and its functions. 3049

(D) "School district" means a local, exempted village, or 3050  
city school district as such districts are defined in Chapter 3051  
3311. of the Revised Code, acting as an agency of state 3052  
government, performing essential governmental functions of state 3053  
government pursuant to sections 3318.01 to 3318.20 of the 3054  
Revised Code. 3055

For purposes of assistance provided under sections 3318.40 3056  
to 3318.45 of the Revised Code, the term "school district" as 3057  
used in this section and in divisions (A), (C), and (D) of 3058  
section 3318.03 and in sections 3318.031, 3318.042, 3318.07, 3059  
3318.08, 3318.083, 3318.084, 3318.085, 3318.086, 3318.10, 3060  
3318.11, 3318.12, 3318.13, 3318.14, 3318.15, 3318.16, and 3061  
3318.20 of the Revised Code means a joint vocational school 3062  
district established pursuant to section 3311.18 of the Revised 3063  
Code. 3064

(E) "School district board" means the board of education 3065  
of a school district. 3066



(F) "Net bonded indebtedness" means the difference between 3067  
the sum of the par value of all outstanding and unpaid bonds and 3068  
notes which a school district board is obligated to pay and any 3069  
amounts the school district is obligated to pay under lease- 3070  
purchase agreements entered into under section 3313.375 of the 3071  
Revised Code, and the amount held in the sinking fund and other 3072  
indebtedness retirement funds for their redemption. Notes issued 3073  
for school buses in accordance with section 3327.08 of the 3074  
Revised Code, notes issued in anticipation of the collection of 3075  
current revenues, and bonds issued to pay final judgments shall 3076  
not be considered in calculating the net bonded indebtedness. 3077

"Net bonded indebtedness" does not include indebtedness 3078  
arising from the acquisition of land to provide a site for 3079  
classroom facilities constructed, acquired, or added to pursuant 3080  
to sections 3318.01 to 3318.20 of the Revised Code or the par 3081  
value of bonds that have been authorized by the electors and the 3082  
proceeds of which will be used by the district to provide any 3083  
part of its portion of the basic project cost. 3084

(G) "~~Board~~ Appropriate board of elections" means the board 3085  
of elections of the county in which the school district is 3086  
located. If the school district has territory in more than one 3087  
county, "appropriate board of elections" means the board of 3088  
elections of the county containing the most populous portion of 3089  
the school district. 3090

(H) "County auditor" means the auditor of the county in 3091  
which the greatest value of taxable property of such school 3092  
district is located. 3093

(I) "Tax duplicates" means the general tax lists and 3094  
duplicates prescribed by sections 319.28 and 319.29 of the 3095  
Revised Code. 3096

(J) "Required level of indebtedness" means: 3097

(1) In the case of school districts in the first 3098  
percentile, five per cent of the district's valuation for the 3099  
year preceding the year in which the controlling board approved 3100  
the project under section 3318.04 of the Revised Code. 3101

(2) In the case of school districts ranked in a subsequent 3102  
percentile, five per cent of the district's valuation for the 3103  
year preceding the year in which the controlling board approved 3104  
the project under section 3318.04 of the Revised Code, plus [two 3105  
one-hundredths of one per cent multiplied by (the percentile in 3106  
which the district ranks for the fiscal year preceding the 3107  
fiscal year in which the controlling board approved the 3108  
district's project minus one)]. 3109

(K) "Required percentage of the basic project costs" means 3110  
one per cent of the basic project costs times the percentile in 3111  
which the school district ranks for the fiscal year preceding 3112  
the fiscal year in which the controlling board approved the 3113  
district's project. 3114

(L) "Basic project cost" means a cost amount determined in 3115  
accordance with rules adopted under section 111.15 of the 3116  
Revised Code by the Ohio facilities construction commission. The 3117  
basic project cost calculation shall take into consideration the 3118  
square footage and cost per square foot necessary for the grade 3119  
levels to be housed in the classroom facilities, the variation 3120  
across the state in construction and related costs, the cost of 3121  
the installation of site utilities and site preparation, the 3122  
cost of demolition of all or part of any existing classroom 3123  
facilities that are abandoned under the project, the cost of 3124  
insuring the project until it is completed, any contingency 3125  
reserve amount prescribed by the commission under section 3126

3318.086 of the Revised Code, and the professional planning, 3127  
administration, and design fees that a school district may have 3128  
to pay to undertake a classroom facilities project. 3129

For a joint vocational school district that receives 3130  
assistance under sections 3318.40 to 3318.45 of the Revised 3131  
Code, the basic project cost calculation for a project under 3132  
those sections shall also take into account the types of 3133  
laboratory spaces and program square footages needed for the 3134  
vocational education programs for high school students offered 3135  
by the school district. 3136

For a district that opts to divide its entire classroom 3137  
facilities needs into segments, as authorized by section 3138  
3318.034 of the Revised Code, "basic project cost" means the 3139  
cost determined in accordance with this division of a segment. 3140

(M) (1) Except for a joint vocational school district that 3141  
receives assistance under sections 3318.40 to 3318.45 of the 3142  
Revised Code, a "school district's portion of the basic project 3143  
cost" means the amount determined under section 3318.032 of the 3144  
Revised Code. 3145

(2) For a joint vocational school district that receives 3146  
assistance under sections 3318.40 to 3318.45 of the Revised 3147  
Code, a "school district's portion of the basic project cost" 3148  
means the amount determined under division (C) of section 3149  
3318.42 of the Revised Code. 3150

(N) "Child care facility" means space within a classroom 3151  
facility in which the needs of infants, toddlers, preschool 3152  
children, and school children are provided for by persons other 3153  
than the parent or guardian of such children for any part of the 3154  
day, including persons not employed by the school district 3155

operating such classroom facility. 3156

(O) "Community resource center" means space within a 3157  
classroom facility in which comprehensive services that support 3158  
the needs of families and children are provided by community- 3159  
based social service providers. 3160

(P) "Valuation" means the total value of all property in 3161  
the school district as listed and assessed for taxation on the 3162  
tax duplicates. 3163

(Q) "Percentile" means the percentile in which the school 3164  
district is ranked pursuant to section 3318.011 of the Revised 3165  
Code. 3166

(R) "Installation of site utilities" means the 3167  
installation of a site domestic water system, site fire 3168  
protection system, site gas distribution system, site sanitary 3169  
system, site storm drainage system, and site telephone and data 3170  
system. 3171

(S) "Site preparation" means the earthwork necessary for 3172  
preparation of the building foundation system, the paved 3173  
pedestrian and vehicular circulation system, playgrounds on the 3174  
project site, and lawn and planting on the project site. 3175

**Sec. 3318.06.** (A) After receipt of the conditional 3176  
approval of the Ohio facilities construction commission, the 3177  
school district board by a majority of all of its members shall, 3178  
if it desires to proceed with the project, declare all of the 3179  
following by resolution: 3180

(1) That by issuing bonds in an amount equal to the school 3181  
district's portion of the basic project cost the district is 3182  
unable to provide adequate classroom facilities without 3183  
assistance from the state; 3184

(2) Unless the school district board has resolved to 3185  
transfer money in accordance with section 3318.051 of the 3186  
Revised Code or to apply the proceeds of a property tax or the 3187  
proceeds of an income tax, or a combination of proceeds from 3188  
such taxes, as authorized under section 3318.052 of the Revised 3189  
Code, that to qualify for such state assistance it is necessary 3190  
to do either of the following: 3191

(a) Levy a tax outside the ten-mill limitation the 3192  
proceeds of which shall be used to pay the cost of maintaining 3193  
the classroom facilities included in the project; 3194

(b) Earmark for maintenance of classroom facilities from 3195  
the proceeds of an existing permanent improvement tax levied 3196  
under section 5705.21 of the Revised Code, if such tax can be 3197  
used for maintenance, an amount equivalent to the amount of the 3198  
additional tax otherwise required under this section and 3199  
sections 3318.05 and 3318.08 of the Revised Code. 3200

(3) That the question of any tax levy specified in a 3201  
resolution described in division (A)(2)(a) of this section, if 3202  
required, shall be submitted to the electors of the school 3203  
district at the next general or primary election, if there be a 3204  
general or primary election not less than ninety and not more 3205  
than one hundred ten days after the day of the adoption of such 3206  
resolution or, if not, at a special election to be held at a 3207  
time specified in the resolution which shall be not less than 3208  
ninety days after the day of the adoption of the resolution and 3209  
which shall be in accordance with the requirements of section 3210  
3501.01 of the Revised Code. 3211

Such resolution shall also state that the question of 3212  
issuing bonds of the board shall be combined in a single 3213  
proposal with the question of such tax levy. More than one 3214

election under this section may be held in any one calendar 3215  
year. Such resolution shall specify both of the following: 3216

(a) That the rate which it is necessary to levy shall be 3217  
at the rate of not less than one-half mill for each one dollar 3218  
of valuation, and that such tax shall be levied for a period of 3219  
twenty-three years; 3220

(b) That the proceeds of the tax shall be used to pay the 3221  
cost of maintaining the classroom facilities included in the 3222  
project. 3223

(B) A copy of a resolution adopted under division (A) of 3224  
this section shall after its passage and not less than ninety 3225  
days prior to the date set therein for the election be certified 3226  
to the ~~county~~appropriate board of elections. 3227

The resolution of the school district board, in addition 3228  
to meeting other applicable requirements of section 133.18 of 3229  
the Revised Code, shall state that the amount of bonds to be 3230  
issued will be an amount equal to the school district's portion 3231  
of the basic project cost, and state the maximum maturity of the 3232  
bonds which may be any number of years not exceeding the term 3233  
calculated under section 133.20 of the Revised Code as 3234  
determined by the board. In estimating the amount of bonds to be 3235  
issued, the board shall take into consideration the amount of 3236  
moneys then in the bond retirement fund and the amount of moneys 3237  
to be collected for and disbursed from the bond retirement fund 3238  
during the remainder of the year in which the resolution of 3239  
necessity is adopted. 3240

If the bonds are to be issued in more than one series, the 3241  
resolution may state, in addition to the information required to 3242  
be stated under division (B) (3) of section 133.18 of the Revised 3243

Code, the number of series, which shall not exceed five, the 3244  
principal amount of each series, and the approximate date each 3245  
series will be issued, and may provide that no series, or any 3246  
portion thereof, may be issued before such date. Upon such a 3247  
resolution being certified to the county auditor as required by 3248  
division (C) of section 133.18 of the Revised Code, the county 3249  
auditor, in calculating, advising, and confirming the estimated 3250  
average annual property tax levy under that division, shall also 3251  
calculate, advise, and confirm by certification the estimated 3252  
average property tax levy for each series of bonds to be issued. 3253

Notice of the election shall include the fact that the tax 3254  
levy shall be at the rate of not less than one-half mill for 3255  
each one dollar of valuation for a period of twenty-three years, 3256  
and that the proceeds of the tax shall be used to pay the cost 3257  
of maintaining the classroom facilities included in the project. 3258

If the bonds are to be issued in more than one series, the 3259  
board of education, when filing copies of the resolution with 3260  
the appropriate board of elections as required by division (D) 3261  
of section 133.18 of the Revised Code, may direct the 3262  
appropriate board of elections to include in the notice of 3263  
election the principal amount and approximate date of each 3264  
series, the maximum number of years over which the principal of 3265  
each series may be paid, the estimated additional average 3266  
property tax levy for each series, and the first calendar year 3267  
in which the tax is expected to be due for each series, in 3268  
addition to the information required to be stated in the notice 3269  
under divisions (E) (3) (a) to (e) of section 133.18 of the 3270  
Revised Code. 3271

(C) (1) Except as otherwise provided in division (C) (2) of 3272  
this section, the form of the ballot to be used at such election 3273

shall be: 3274

    "A majority affirmative vote is necessary for passage. 3275

    Shall bonds be issued by the ..... (here insert 3276  
name of school district) school district to pay the local share 3277  
of school construction under the State of Ohio Classroom 3278  
Facilities Assistance Program in the principal amount 3279  
of ..... (here insert principal amount of the bond 3280  
issue), to be repaid annually over a maximum period 3281  
of ..... (here insert the maximum number of years over 3282  
which the principal of the bonds may be paid) years, and an 3283  
annual levy of property taxes be made outside the ten-mill 3284  
limitation, estimated by the county auditor to average over the 3285  
repayment period of the bond issue ..... (here insert the 3286  
number of mills estimated) mills for each one dollar of tax 3287  
valuation, which amounts to ..... (rate expressed in 3288  
cents or dollars and cents, such as "thirty-six cents" or 3289  
"\$0.36") for each one hundred dollars of tax valuation to pay 3290  
the annual debt charges on the bonds and to pay debt charges on 3291  
any notes issued in anticipation of the bonds?" 3292

        and, unless the additional levy 3293

        of taxes is not required pursuant 3294

        to division (C) of section 3295

        3318.05 of the Revised Code, 3296

    "Shall an additional levy of taxes be made for a period of 3297  
twenty-three years to benefit the ..... (here insert name 3298  
of school district) school district, the proceeds of which shall 3299  
be used to pay the cost of maintaining the classroom facilities 3300  
included in the project at the rate of ..... (here insert 3301  
the number of mills, which shall not be less than one-half mill) 3302



mills for each one dollar of valuation? 3303

<del>FOR THE BOND ISSUE AND TAX LEVY</del> For the	3305
<u>Bond Issue and Tax Levy</u>	3306
<del>AGAINST THE BOND ISSUE AND TAX</del>	3307
<del>LEVY</del> Against the Bond Issue and Tax Levy	3308

" 3309

(2) If authority is sought to issue bonds in more than one 3310  
series and the board of education so elects, the form of the 3311  
ballot shall be as prescribed in section 3318.062 of the Revised 3312  
Code. If the board of education elects the form of the ballot 3313  
prescribed in that section, it shall so state in the resolution 3314  
adopted under this section. 3315

(D) If it is necessary for the school district to acquire 3316  
a site for the classroom facilities to be acquired pursuant to 3317  
sections 3318.01 to 3318.20 of the Revised Code, the district 3318  
board may propose either to issue bonds of the board or to levy 3319  
a tax to pay for the acquisition of such site, and may combine 3320  
the question of doing so with the questions specified in 3321  
division (B) of this section. Bonds issued under this division 3322  
for the purpose of acquiring a site are a general obligation of 3323  
the school district and are Chapter 133. securities. 3324

The form of that portion of the ballot to include the 3325  
question of either issuing bonds or levying a tax for site 3326  
acquisition purposes shall be one of the following: 3327

(1) "Shall bonds be issued by the ..... (here 3328  
insert name of the school district) school district to pay costs 3329  
of acquiring a site for classroom facilities under the State of 3330  
Ohio Classroom Facilities Assistance Program in the principal 3331

amount of ..... (here insert principal amount of the bond  
issue), to be repaid annually over a maximum period  
of ..... (here insert 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 ..... (here insert number of  
mills) mills for each one dollar of tax valuation, which amount  
to ..... (here insert rate expressed in cents or dollars  
and cents, such as "thirty-six cents" or "\$0.36") for each one  
hundred dollars of valuation to pay the annual debt charges on  
the bonds and to pay debt charges on any notes issued in  
anticipation of the bonds?"

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

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

Where it is necessary to combine the question of issuing

bonds of the school district and levying a tax as described in 3362  
division (B) of this section with the question of levying a tax 3363  
for the acquisition of a site, the question specified in that 3364  
division to be voted on shall be "For the Bond Issue and the Tax 3365  
Levies" and "Against the Bond Issue and the Tax Levies." 3366

Where the school district board chooses to combine the 3367  
question in division (B) of this section with any of the 3368  
additional questions described in divisions (A) to (D) of 3369  
section 3318.056 of the Revised Code, the question specified in 3370  
division (B) of this section to be voted on shall be "For the 3371  
Bond Issues and the Tax Levies" and "Against the Bond Issues and 3372  
the Tax Levies." 3373

If a majority of those voting upon a proposition hereunder 3374  
which includes the question of issuing bonds vote in favor 3375  
thereof, and if the agreement provided for by section 3318.08 of 3376  
the Revised Code has been entered into, the school district 3377  
board may proceed under Chapter 133. of the Revised Code, with 3378  
the issuance of bonds or bond anticipation notes in accordance 3379  
with the terms of the agreement. 3380

**Sec. 3318.061.** This section applies only to school 3381  
districts eligible to receive additional assistance under 3382  
division (B) (2) of section 3318.04 of the Revised Code. 3383

The board of education of a school district in which a tax 3384  
described by division (B) of section 3318.05 and levied under 3385  
section 3318.06 of the Revised Code is in effect, may adopt a 3386  
resolution by vote of a majority of its members to extend the 3387  
term of that tax beyond the expiration of that tax as originally 3388  
approved under that section. The school district board may 3389  
include in the resolution a proposal to extend the term of that 3390  
tax at the rate of not less than one-half mill for each dollar 3391

of valuation for a period of twenty-three years from the year in 3392  
which the school district board and the Ohio facilities 3393  
construction commission enter into an agreement under division 3394  
(B) (2) of section 3318.04 of the Revised Code or in the 3395  
following year, as specified in the resolution. Such a 3396  
resolution may be adopted at any time before such an agreement 3397  
is entered into and before the tax levied pursuant to section 3398  
3318.06 of the Revised Code expires. If the resolution is 3399  
combined with a resolution to issue bonds to pay the school 3400  
district's portion of the basic project cost, it shall conform 3401  
with the requirements of divisions (A) (1), (2), and (3) of 3402  
section 3318.06 of the Revised Code, except that the resolution 3403  
also shall state that the tax levy proposed in the resolution is 3404  
an extension of an existing tax levied under that section. A 3405  
resolution proposing an extension adopted under this section 3406  
does not take effect until it is approved by a majority of 3407  
electors voting in favor of the resolution at a general, 3408  
primary, or special election as provided in this section. 3409

A tax levy extended under this section is subject to the 3410  
same terms and limitations to which the original tax levied 3411  
under section 3318.06 of the Revised Code is subject under that 3412  
section, except the term of the extension shall be as specified 3413  
in this section. 3414

The school district board shall certify a copy of the 3415  
resolution adopted under this section to the ~~proper county~~ 3416  
appropriate board of elections not later than ninety days before 3417  
the date set in the resolution as the date of the election at 3418  
which the question will be submitted to electors. The notice of 3419  
the election shall conform with the requirements of division (A) 3420  
(3) of section 3318.06 of the Revised Code, except that the 3421  
notice also shall state that the maintenance tax levy is an 3422

extension of an existing tax levy. 3423

The form of the ballot shall be as follows: 3424

"Shall the existing tax levied to pay the cost of 3425  
maintaining classroom facilities constructed with the proceeds 3426  
of the previously issued bonds at the rate of ..... (here 3427  
insert the number of mills, which shall not be less than one- 3428  
half mill) mills per dollar of tax valuation, be extended 3429  
until ..... (here insert the year that is twenty-three years 3430  
after the year in which the district and commission will enter 3431  
into an agreement under division (B) (2) of section 3318.04 of 3432  
the Revised Code or the following year)? 3433

<del>FOR EXTENDING THE EXISTING TAX LEVY</del> For
<u>Extending the Existing Tax Levy</u>
<del>AGAINST EXTENDING THE EXISTING TAX</del>
<u>LEVY</u> Against Extending the Existing Tax Levy

3434  
3435  
3436  
3437  
3438

" 3439

Section 3318.07 of the Revised Code applies to ballot 3440  
questions under this section. 3441

**Sec. 3318.063.** If the board of education of a city, 3442  
exempted village, or local school district that has entered into 3443  
an agreement under section 3318.051 of the Revised Code to make 3444  
transfers of money in lieu of levying the tax for maintenance of 3445  
the classroom facilities included in the district's project 3446  
determines that it no longer can continue making the transfers 3447  
so agreed to and desires to rescind that agreement, the board 3448  
shall adopt the resolution to submit the question of the tax 3449  
levy prescribed in this section. 3450

The resolution shall declare that the question of a tax 3451  
levy specified in division (F) of section 3318.051 of the 3452  
Revised Code shall be submitted to the electors of the school 3453  
district at the next general or primary election, if there be a 3454  
general or primary election not less than seventy-five and not 3455  
more than ninety-five days after the day of the adoption of such 3456  
resolution or, if not, at a special election to be held at a 3457  
time specified in the resolution which shall be not less than 3458  
seventy-five days after the day of the adoption of the 3459  
resolution and which shall be in accordance with the 3460  
requirements of section 3501.01 of the Revised Code. Such 3461  
resolution shall specify both of the following: 3462

(A) That the rate which it is necessary to levy shall be 3463  
at the rate of not less than one-half mill for each one dollar 3464  
of valuation, and that such tax shall be levied for the number 3465  
of years required by division (F) of section 3318.051 of the 3466  
Revised Code; 3467

(B) That the proceeds of the tax shall be used to pay the 3468  
cost of maintaining the classroom facilities included in the 3469  
project. 3470

A copy of such resolution shall after its passage and not 3471  
less than seventy-five days prior to the date set therein for 3472  
the election be certified to the ~~county~~appropriate board of 3473  
elections. 3474

Notice of the election shall include the fact that the tax 3475  
levy shall be at the rate of not less than one-half mill for 3476  
each one dollar of valuation for the number of years required by 3477  
division (F) of section 3318.051 of the Revised Code, and that 3478  
the proceeds of the tax shall be used to pay the cost of 3479  
maintaining the classroom facilities included in the project. 3480

The form of the ballot to be used at such election shall 3481  
be: 3482

"Shall a levy of taxes be made for a period 3483  
of ..... (here insert the number of years, which shall 3484  
not be less than the number required by division (F) of section 3485  
3318.051 of the Revised Code) years to benefit the ..... 3486  
(here insert name of school district) school district, the 3487  
proceeds of which shall be used to pay the cost of maintaining 3488  
the classroom facilities included in the project at the rate 3489  
of ..... (here insert the number of mills, which shall not 3490  
be less than one-half mill) mills for each one dollar of 3491  
valuation? 3492

<p style="text-align: center;">  <del>FOR THE TAX LEVY</del> <u>For the Tax Levy</u></p>	3493 3494 3495
<p style="text-align: center;">  <del>AGAINST THE TAX LEVY</del> <u>Against the</u> <u>Tax Levy</u></p>	3496 3497

" 3498

**Sec. 3318.07.** The appropriate board of elections shall 3499  
certify the result of the election to the tax commissioner, to 3500  
the auditor of the county or counties in which the school 3501  
district is located, to the treasurer of the school district 3502  
board, and to the Ohio facilities construction commission. The 3503  
necessary tax levy for debt service on the bonds shall be 3504  
included in the annual tax budget that is certified to the 3505  
county budget commission or, if adoption of the tax budget is 3506  
waived under section 5705.281 of the Revised Code, included 3507  
among the tax rates required to be provided to the budget 3508  
commission under that section. 3509

**Sec. 3318.361.** A school district board opting to qualify 3510  
for state assistance pursuant to section 3318.36 of the Revised 3511  
Code through levying the tax specified in division (D) (2) (a) or 3512  
(D) (4) of that section shall declare by resolution that the 3513  
question of a tax levy specified in division (D) (2) (a) or (4), 3514  
as applicable, of section 3318.36 of the Revised Code shall be 3515  
submitted to the electors of the school district at the next 3516  
general or primary election, if there be a general or primary 3517  
election not less than ninety and not more than one hundred ten 3518  
days after the day of the adoption of such resolution or, if 3519  
not, at a special election to be held at a time specified in the 3520  
resolution which shall be not less than ninety days after the 3521  
day of the adoption of the resolution and which shall be in 3522  
accordance with the requirements of section 3501.01 of the 3523  
Revised Code. Such resolution shall specify both of the 3524  
following: 3525

(A) That the rate which it is necessary to levy shall be 3526  
at the rate of not less than one-half mill for each one dollar 3527  
of valuation, and that such tax shall be levied for a period of 3528  
twenty-three years; 3529

(B) That the proceeds of the tax shall be used to pay the 3530  
cost of maintaining the classroom facilities included in the 3531  
project. 3532

A copy of such resolution shall after its passage and not 3533  
less than ninety days prior to the date set therein for the 3534  
election be certified to the ~~county~~appropriate board of 3535  
elections. 3536

Notice of the election shall include the fact that the tax 3537  
levy shall be at the rate of not less than one-half mill for 3538  
each one dollar of valuation for a period of twenty-three years, 3539



and that the proceeds of the tax shall be used to pay the cost 3540  
of maintaining the classroom facilities included in the project. 3541

The form of the ballot to be used at such election shall 3542  
be: 3543

"Shall a levy of taxes be made for a period of twenty- 3544  
three years to benefit the ..... (here insert name of 3545  
school district) school district, the proceeds of which shall be 3546  
used to pay the cost of maintaining the classroom facilities 3547  
included in the project at the rate of ..... (here insert 3548  
the number of mills, which shall not be less than one-half mill) 3549  
mills for each one dollar of valuation? 3550

<p style="text-align: center;">  <del>FOR THE TAX LEVY</del> <u>For the Tax Levy</u></p>	3551
<p style="text-align: center;">  <del>AGAINST THE TAX LEVY</del> <u>Against the</u> <u>Tax Levy</u></p>	3552

3553

3554

3555

"

3556

**Sec. 3354.02.** A community college district may be created 3557  
with the approval of the Ohio board of regents pursuant to 3558  
standards established by the board. The standards shall take 3559  
into consideration such factors as the population of the 3560  
proposed district, the present and potential pupil enrollment, 3561  
the present and potential higher education facilities in the 3562  
district, and such other factors as pertain to the educational 3563  
needs of the district. The Ohio board of regents may undertake 3564  
or contract for a study to be made relative to the establishment 3565  
of a community college district. 3566

The attorney general shall be the attorney for each 3567  
community college district and shall provide legal advice in all 3568

matters relating to its powers and duties. 3569

A proposal to create a community college district may be 3570  
presented to the Ohio board of regents in any of the following 3571  
ways: 3572

(A) The board of county commissioners of any county, 3573  
having a population of not less than seventy-five thousand, may, 3574  
by resolution approved by two-thirds of its members, propose the 3575  
creation of a community college district consisting of the whole 3576  
territory of such county. 3577

(B) The boards of county commissioners of any two or more 3578  
contiguous counties, which together have a combined population 3579  
of not less than seventy-five thousand, may, by a resolution 3580  
approved by two-thirds of the members of each such board, 3581  
together and jointly propose the creation of a community college 3582  
district consisting of the whole territories of such counties 3583  
together. 3584

(C) Qualified electors residing in a county or in two or 3585  
more contiguous counties may execute a petition proposing the 3586  
creation of a community college district comprised of the 3587  
territory of a county or two or more contiguous counties, 3588  
respectively. Such petition shall be presented to the board of 3589  
elections of the most populous county in which the proposed 3590  
community college district is situated, and shall be signed by 3591  
at least two per cent of the total number of resident electors 3592  
who voted in the most recent election for governor in the 3593  
territory of such proposed district. Such petition shall set 3594  
forth the necessity for the district, a demonstration that it 3595  
will be conducive to the public convenience and welfare, and a 3596  
description of the territory to be included in the proposed 3597  
district. 3598

Upon receiving a petition duly executed pursuant to this 3599  
division, the board of elections of the most populous county 3600  
shall ~~certify~~ notify the fact ~~secretary of state and the boards~~ 3601  
of elections of any other counties in which the proposed 3602  
district would have territory of such ~~the petition to the~~ 3603  
~~election boards of the other counties, if any, to be included in~~ 3604  
~~such district~~ using the local elections database established 3605  
under section 3501.054 of the Revised Code. The proposal to 3606  
create such district shall be placed on the ballot by the board 3607  
of elections and submitted to vote in each affected county or 3608  
group of contiguous counties, at the next primary or general 3609  
election occurring more than seventy-five days after the filing 3610  
of such petition. If there is no primary or general election 3611  
occurring within ninety days after the filing of such petition, 3612  
the board of elections of the most populous county shall fix the 3613  
date of a special election to be held in each affected county, 3614  
or group of contiguous counties, such date to be not less than 3615  
seventy-five days after the filing of the petition and to be 3616  
consistent with the requirements of section 3501.01 of the 3617  
Revised Code. If a majority of the electors voting on the 3618  
proposition in the proposed community college district vote in 3619  
favor thereof, the board of elections of the most populous 3620  
county in which the proposed district is situated shall certify 3621  
such fact to the Ohio board of regents. 3622

(D) No county shall be included in the territory of more 3623  
than one community college district. 3624

A community college district may also be created under 3625  
division (D) of section 3358.02 of the Revised Code. 3626

**Sec. 3355.02.** (A) The legislative authority of any 3627  
municipal corporation having a population of not less than fifty 3628

thousand as determined by the most recent federal decennial 3629  
census may, by resolution approved by two-thirds of its members, 3630  
create a university branch district, if a branch of a public 3631  
university has been in operation in that municipality for at 3632  
least the full two years immediately preceding that time. 3633

(B) The board of county commissioners of any county having 3634  
a population of not less than fifty thousand as determined by 3635  
the most recent federal decennial census may, by resolution 3636  
approved by two-thirds of its members, create a university 3637  
branch district if a branch of a public university has been in 3638  
operation in that county for at least the full two years 3639  
immediately preceding that time. 3640

(C) The boards of county commissioners of any two or more 3641  
contiguous counties which together have a combined population of 3642  
not less than fifty thousand, as determined by the most recent 3643  
federal decennial census may, by resolution approved by two- 3644  
thirds of the members of each such board, together and jointly 3645  
create a university branch district, if a branch of a public 3646  
university has been in operation in any one of the counties for 3647  
at least the full two years immediately preceding that time. 3648

(D) A resolution creating a university branch district 3649  
shall set forth the name of such district, and a description of 3650  
the territory to be included in the proposed district. The 3651  
creation of an authority of this nature by a municipality, 3652  
county, or group of counties shall cause this authority to 3653  
create university branch districts, to be unavailable to the 3654  
other units of local government in the affected county or 3655  
counties. 3656

(E) In any municipal corporation or county or group of two 3657  
or more contiguous counties, having a total population of not 3658

less than fifty thousand as determined by the most recent 3659  
federal decennial census, where no university branch district 3660  
has been created either by action of the legislative authority 3661  
of the municipal corporation or by action of the board or boards 3662  
of county commissioners, the electors in such municipal 3663  
corporation or county or counties may petition for the creation 3664  
of a university branch district. Such petition shall be 3665  
presented to the board of elections of the county or of the most 3666  
populous county in the proposed university branch district and 3667  
shall be signed by qualified voters of the territory within the 3668  
proposed university branch district, not less in number than 3669  
five per cent of the vote cast in the most recent gubernatorial 3670  
election. A petition calling for the creation of a university 3671  
branch district shall set forth the proposed name of such 3672  
district, the necessity for the district, and a description of 3673  
the territory to be included in the proposed district. 3674

In a petition submitted by qualified voters, pursuant to 3675  
this section, which proposes the creation of a university branch 3676  
district comprised of two or more counties, the number of valid 3677  
signatures from each county shall be not less in number than 3678  
five per cent of the vote cast in the most recent gubernatorial 3679  
election. 3680

Upon receiving a petition calling for creation of a 3681  
university branch district, pursuant to this section, the board 3682  
of elections ~~of the county~~ of the most populous county in ~~such~~ 3683  
the district shall certify the validity of the signatures and 3684  
~~the fact of such petition to the election~~ use the local 3685  
elections database established under section 3501.054 of the 3686  
Revised Code to notify the secretary of state and the boards of 3687  
elections of the any other counties, if any, to be included in 3688  
~~such the~~ district, ~~and shall certify to such other boards that,~~ 3689

~~pursuant to this section,~~ the proposal to create ~~such~~the district shall be placed on the ballot at the next primary or general election occurring more than ninety days after the filing of such petition. If a majority of the electors voting on the proposition in each county of the proposed district vote in favor thereof, such district shall be established.

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

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

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

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

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

(B) The boards of two or more contiguous city, exempted

village, or local school districts or educational service 3719  
centers may by resolutions approved by a majority of the members 3720  
of each participating board propose the creation of a technical 3721  
college district consisting of the whole territories of all the 3722  
participating school districts and educational service centers. 3723

(C) The governing board of any educational service center 3724  
may by resolution approved by a majority of its members propose 3725  
the creation of a technical college district consisting of the 3726  
whole territory of such educational service center. 3727

(D) The governing boards of any two or more contiguous 3728  
educational service centers may by resolutions approved by a 3729  
majority of the members of each participating board, propose the 3730  
creation of a technical college district consisting of the whole 3731  
territories of such educational service centers. 3732

(E) Qualified electors residing in a city school district, 3733  
in a county, in two or more contiguous school districts, or in 3734  
two or more contiguous counties may execute a petition proposing 3735  
the creation of a technical college district comprised of the 3736  
territory of the city school district, educational service 3737  
center, two or more contiguous school districts or educational 3738  
service centers, or two or more contiguous counties, 3739  
respectively. Such petition shall be presented to the board of 3740  
elections of the most populous county in which the technical 3741  
college district is situated and shall bear the signatures of at 3742  
least two per cent of the total number of resident electors who 3743  
voted in the most recent election for governor in the territory 3744  
of such proposed district. Such petition shall set forth the 3745  
necessity for the district, a demonstration that it will be 3746  
conducive to the public convenience and welfare, and a 3747  
description of the territory to be included in the proposed 3748

district. 3749

Upon receiving a petition duly executed pursuant to 3750  
division (E) of this section, the board of elections of the most 3751  
populous county shall ~~certify~~ notify the ~~fact~~ secretary of state 3752  
and the boards of elections of any other counties in which the 3753  
proposed district would have territory of such the petition to 3754  
~~the boards of elections of the other counties, if any, in which~~ 3755  
~~any of the territory of the proposed district is situated~~ using 3756  
the local elections database established under section 3501.054 3757  
of the Revised Code. The proposal to create a technical college 3758  
district shall be placed on the ballot by the board of elections 3759  
and submitted to vote in each affected city school district, 3760  
county, or group of contiguous school districts or counties, at 3761  
the next primary or general election occurring more than ninety 3762  
days after the filing of such petition. If there is no primary 3763  
or general election occurring within one hundred five days after 3764  
the filing of such petition, the board of elections of the most 3765  
populous county shall fix the date of a special election to be 3766  
held in each affected city school district, county, or group of 3767  
contiguous school districts or counties, such date to be not 3768  
less than ninety days after the filing of the petition. If a 3769  
majority of electors voting on the proposition in the proposed 3770  
technical college district vote in favor thereof, the board of 3771  
elections of the most populous county in which the proposed 3772  
district is situated shall certify such fact to the Ohio board 3773  
of regents. 3774

**Sec. 3501.05.** The secretary of state shall do all of the 3775  
following: 3776

(A) Appoint all members of boards of elections; 3777

(B) Issue instructions by directives and advisories in 3778



accordance with section 3501.053 of the Revised Code to members	3779
of the boards as to the proper methods of conducting elections.	3780
(C) Prepare rules and instructions for the conduct of	3781
elections;	3782
(D) Publish and furnish to the boards from time to time a	3783
sufficient number of indexed copies of all election laws then in	3784
force;	3785
(E) Edit and issue all pamphlets concerning proposed laws	3786
or amendments required by law to be submitted to the voters;	3787
(F) Prescribe the form of registration cards, blanks, and	3788
records;	3789
(G) Determine and prescribe the forms of ballots and the	3790
forms of all blanks, cards of instructions, pollbooks, tally	3791
sheets, certificates of election, and forms and blanks required	3792
by law for use by candidates, committees, and boards;	3793
(H) Prepare the ballot title or statement to be placed on	3794
the ballot for any proposed law or amendment to the constitution	3795
to be submitted to the voters of the state;	3796
(I) Except as otherwise provided in section 3519.08 of the	3797
Revised Code, certify to the several boards the forms of ballots	3798
and names of candidates for state offices, and the form and	3799
wording of state referendum questions and issues, as they shall	3800
appear on the ballot;	3801
(J) Except as otherwise provided in division (I) (2) (b) of	3802
section 3501.38 of the Revised Code, give final approval to	3803
ballot language for any local question or issue approved and	3804
transmitted by boards of elections under section 3501.11 of the	3805
Revised Code <u>using the local elections database established</u>	3806

under section 3501.054 of the Revised Code; 3807

(K) Receive all initiative and referendum petitions on 3808  
state questions and issues and determine and certify to the 3809  
sufficiency of those petitions; 3810

(L) Require such reports from the several boards as are 3811  
provided by law, or as the secretary of state considers 3812  
necessary; 3813

(M) Compel the observance by election officers in the 3814  
several counties of the requirements of the election laws; 3815

(N) (1) Except as otherwise provided in division (N) (2) of 3816  
this section, investigate the administration of election laws, 3817  
frauds, and irregularities in elections in any county, and 3818  
report violations of election laws to the attorney general or 3819  
prosecuting attorney, or both, for prosecution; 3820

(2) On and after August 24, 1995, report a failure to 3821  
comply with or a violation of a provision in sections 3517.08 to 3822  
3517.13, 3517.17, 3517.18, 3517.20 to 3517.22, 3599.03, or 3823  
3599.031 of the Revised Code, whenever the secretary of state 3824  
has or should have knowledge of a failure to comply with or a 3825  
violation of a provision in one of those sections, by filing a 3826  
complaint with the Ohio elections commission under section 3827  
3517.153 of the Revised Code. 3828

(O) Make an annual report to the governor containing the 3829  
results of elections, the cost of elections in the various 3830  
counties, a tabulation of the votes in the several political 3831  
subdivisions, and other information and recommendations relative 3832  
to elections the secretary of state considers desirable; 3833

(P) Prescribe and distribute to boards of elections a list 3834  
of instructions indicating all legal steps necessary to petition 3835

successfully for local option elections under sections 4301.32 3836  
to 4301.41, 4303.29, 4305.14, and 4305.15 of the Revised Code; 3837

(Q) Adopt rules pursuant to Chapter 119. of the Revised 3838  
Code for the removal by boards of elections of ineligible voters 3839  
from the statewide voter registration database and, if 3840  
applicable, from the poll list or signature pollbook used in 3841  
each precinct, which rules shall provide for all of the 3842  
following: 3843

(1) A process for the removal of voters who have changed 3844  
residence, which shall be uniform, nondiscriminatory, and in 3845  
compliance with the Voting Rights Act of 1965 and the National 3846  
Voter Registration Act of 1993, including a program that uses 3847  
the national change of address service provided by the United 3848  
States postal system through its licensees; 3849

(2) A process for the removal of ineligible voters under 3850  
section 3503.21 of the Revised Code; 3851

(3) A uniform system for marking or removing the name of a 3852  
voter who is ineligible to vote from the statewide voter 3853  
registration database and, if applicable, from the poll list or 3854  
signature pollbook used in each precinct and noting the reason 3855  
for that mark or removal. 3856

(R) Prescribe a general program for registering voters or 3857  
updating voter registration information, such as name and 3858  
residence changes, by boards of elections, designated agencies, 3859  
offices of deputy registrars of motor vehicles, public high 3860  
schools and vocational schools, public libraries, and offices of 3861  
county treasurers consistent with the requirements of section 3862  
3503.09 of the Revised Code; 3863

(S) Prescribe a program of distribution of voter 3864

registration forms through boards of elections, designated 3865  
agencies, offices of the registrar and deputy registrars of 3866  
motor vehicles, public high schools and vocational schools, 3867  
public libraries, and offices of county treasurers; 3868

(T) To the extent feasible, provide copies, at no cost and 3869  
upon request, of the voter registration form in post offices in 3870  
this state; 3871

(U) Adopt rules pursuant to section 111.15 of the Revised 3872  
Code for the purpose of implementing the program for registering 3873  
voters through boards of elections, designated agencies, and the 3874  
offices of the registrar and deputy registrars of motor vehicles 3875  
consistent with this chapter; 3876

(V) Establish the full-time position of Americans with 3877  
Disabilities Act coordinator within the office of the secretary 3878  
of state to do all of the following: 3879

(1) Assist the secretary of state with ensuring that there 3880  
is equal access to polling places for persons with disabilities; 3881

(2) Assist the secretary of state with ensuring that each 3882  
voter may cast the voter's ballot in a manner that provides the 3883  
same opportunity for access and participation, including privacy 3884  
and independence, as for other voters; 3885

(3) Advise the secretary of state in the development of 3886  
standards for the certification of voting machines, marking 3887  
devices, and automatic tabulating equipment. 3888

(W) Establish and maintain a computerized statewide 3889  
database of all legally registered voters under section 3503.15 3890  
of the Revised Code that complies with the requirements of the 3891  
"Help America Vote Act of 2002," Pub. L. No. 107-252, 116 Stat. 3892  
1666, and provide training in the operation of that system; 3893

(X) Ensure that all directives, advisories, other 3894  
instructions, or decisions issued or made during or as a result 3895  
of any conference or teleconference call with a board of 3896  
elections to discuss the proper methods and procedures for 3897  
conducting elections, to answer questions regarding elections, 3898  
or to discuss the interpretation of directives, advisories, or 3899  
other instructions issued by the secretary of state are posted 3900  
on a web site of the office of the secretary of state as soon as 3901  
is practicable after the completion of the conference or 3902  
teleconference call, but not later than the close of business on 3903  
the same day as the conference or teleconference call takes 3904  
place. 3905

(Y) Publish a report on a web site of the office of the 3906  
secretary of state not later than one month after the completion 3907  
of the canvass of the election returns for each primary and 3908  
general election, identifying, by county, the number of absent 3909  
voter's ballots cast and the number of those ballots that were 3910  
counted, and the number of provisional ballots cast and the 3911  
number of those ballots that were counted, for that election. 3912  
The secretary of state shall maintain the information on the web 3913  
site in an archive format for each subsequent election. 3914

(Z) Conduct voter education outlining voter 3915  
identification, absent voters ballot, provisional ballot, and 3916  
other voting requirements; 3917

(AA) Establish a procedure by which a registered elector 3918  
may make available to a board of elections a more recent 3919  
signature to be used in the poll list or signature pollbook 3920  
produced by the board of elections of the county in which the 3921  
elector resides; 3922

(BB) Disseminate information, which may include all or 3923

part of the official explanations and arguments, by means of 3924  
direct mail or other written publication, broadcast, or other 3925  
means or combination of means, as directed by the Ohio ballot 3926  
board under division (F) of section 3505.062 of the Revised 3927  
Code, in order to inform the voters as fully as possible 3928  
concerning each proposed constitutional amendment, proposed law, 3929  
or referendum; 3930

(CC) Be the single state office responsible for the 3931  
implementation of the "Uniformed and Overseas Citizens Absentee 3932  
Voting Act," Pub. L. No. 99-410, 100 Stat. 924, 42 U.S.C. 3933  
1973ff, et seq., as amended, in this state. The secretary of 3934  
state may delegate to the boards of elections responsibilities 3935  
for the implementation of that act, including responsibilities 3936  
arising from amendments to that act made by the "Military and 3937  
Overseas Voter Empowerment Act," Subtitle H of the "National 3938  
Defense Authorization Act for Fiscal Year 2010," Pub. L. No. 3939  
111-84, 123 Stat. 3190. 3940

(DD) Adopt rules, under Chapter 119. of the Revised Code, 3941  
to establish procedures and standards for determining when a 3942  
board of elections shall be placed under the official oversight 3943  
of the secretary of state, placing a board of elections under 3944  
the official oversight of the secretary of state, a board that 3945  
is under official oversight to transition out of official 3946  
oversight, and the secretary of state to supervise a board of 3947  
elections that is under official oversight of the secretary of 3948  
state. 3949

(EE) Establish and maintain the local elections database 3950  
described in section 3501.054 of the Revised Code; 3951

(FF) Perform other duties required by law. 3952

Whenever a primary election is held under section 3513.32 3953  
of the Revised Code or a special election is held under section 3954  
3521.03 of the Revised Code to fill a vacancy in the office of 3955  
representative to congress, the secretary of state shall 3956  
establish a deadline, notwithstanding any other deadline 3957  
required under the Revised Code, by which any or all of the 3958  
following shall occur: the filing of a declaration of candidacy 3959  
and petitions or a statement of candidacy and nominating 3960  
petition together with the applicable filing fee; the filing of 3961  
protests against the candidacy of any person filing a 3962  
declaration of candidacy or nominating petition; the filing of a 3963  
declaration of intent to be a write-in candidate; the filing of 3964  
campaign finance reports; the preparation of, and the making of 3965  
corrections or challenges to, precinct voter registration lists; 3966  
the receipt of applications for absent voter's ballots or 3967  
uniformed services or overseas absent voter's ballots; the 3968  
supplying of election materials to precincts by boards of 3969  
elections; the holding of hearings by boards of elections to 3970  
consider challenges to the right of a person to appear on a 3971  
voter registration list; and the scheduling of programs to 3972  
instruct or reinstruct election officers. 3973

In the performance of the secretary of state's duties as 3974  
the chief election officer, the secretary of state may 3975  
administer oaths, issue subpoenas, summon witnesses, compel the 3976  
production of books, papers, records, and other evidence, and 3977  
fix the time and place for hearing any matters relating to the 3978  
administration and enforcement of the election laws. 3979

In any controversy involving or arising out of the 3980  
adoption of registration or the appropriation of funds for 3981  
registration, the secretary of state may, through the attorney 3982  
general, bring an action in the name of the state in the court 3983

of common pleas of the county where the cause of action arose or 3984  
in an adjoining county, to adjudicate the question. 3985

In any action involving the laws in Title XXXV of the 3986  
Revised Code wherein the interpretation of those laws is in 3987  
issue in such a manner that the result of the action will affect 3988  
the lawful duties of the secretary of state or of any board of 3989  
elections, the secretary of state may, on the secretary of 3990  
state's motion, be made a party. 3991

The secretary of state may apply to any court that is 3992  
hearing a case in which the secretary of state is a party, for a 3993  
change of venue as a substantive right, and the change of venue 3994  
shall be allowed, and the case removed to the court of common 3995  
pleas of an adjoining county named in the application or, if 3996  
there are cases pending in more than one jurisdiction that 3997  
involve the same or similar issues, the court of common pleas of 3998  
Franklin county. 3999

Public high schools and vocational schools, public 4000  
libraries, and the office of a county treasurer shall implement 4001  
voter registration programs as directed by the secretary of 4002  
state pursuant to this section. 4003

The secretary of state may mail unsolicited applications 4004  
for absent voter's ballots to individuals only for a general 4005  
election and only if the general assembly has made an 4006  
appropriation for that particular mailing. Under no other 4007  
circumstance shall a public office, or a public official or 4008  
employee who is acting in an official capacity, mail unsolicited 4009  
applications for absent voter's ballots to any individuals. 4010

Sec. 3501.054. (A) The secretary of state shall establish 4011  
and maintain a local elections database to facilitate 4012



communication between the boards of elections and the secretary 4013  
of state concerning local elections. 4014

(B) The secretary of state shall make the local elections 4015  
database available to each board of elections, to any other 4016  
state or local agency or political subdivision in this state 4017  
that requests access to the database, and to the public. The 4018  
version of the local elections database that is available to the 4019  
public shall exclude any information that is exempt from the 4020  
definition of a public record under section 149.43 of the 4021  
Revised Code. 4022

(C) (1) The local elections database shall allow a board of 4023  
elections that receives a valid resolution, ordinance, or 4024  
petition concerning a ballot question or issue to be voted on by 4025  
the electors of a political subdivision, precinct, or portion of 4026  
a precinct to send an electronic notice of that fact to the 4027  
secretary of state. 4028

(2) In the case of a ballot question or issue to be voted 4029  
on by the electors of a political subdivision that has territory 4030  
in more than one county, the local elections database shall 4031  
automatically send an electronic notice of the election to the 4032  
board of elections of every other county in which the political 4033  
subdivision has territory. 4034

(3) The local elections database shall allow a board of 4035  
elections to submit the ballot language for any question or 4036  
issue to be voted on by the electors of a political subdivision, 4037  
precinct, or portion of a precinct to the secretary of state for 4038  
final approval and shall allow the secretary of state to 4039  
transmit that approval, disapproval, or other information to the 4040  
board of elections. 4041

(4) When the secretary of state approves the ballot language for a question or issue to be voted on by the electors of a political subdivision that has territory in more than one county, the appropriate board of elections, upon its approval of the secretary of state's changes, shall immediately provide notification of that approval through the local elections database. The local elections database shall automatically transmit that ballot language to the board of elections of every county in which the political subdivision has territory. 4042  
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(D) (1) The local elections database shall allow a board of elections to notify the secretary of state of the names of the candidates to be printed on the ballot at an election held in a district, ward, political subdivision, or precinct. 4051  
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(2) In the case of a candidacy to be voted on by the electors of a district, ward, or political subdivision that has territory in more than one county, the local elections database shall automatically send an electronic notice of the names of the candidates to be printed on the ballot at that election to the board of elections of every other county in which the district, ward, or political subdivision has territory. 4055  
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(E) As used in this section, "political subdivision" means a county, township, municipal corporation, or any other body corporate and politic that is responsible for government activities in a geographic area smaller than that of the state. 4062  
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**Sec. 3501.11.** Each board of elections shall exercise by a majority vote all powers granted to the board by Title XXXV of the Revised Code, shall perform all the duties imposed by law, and shall do all of the following: 4066  
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(A) Establish, define, provide, rearrange, and combine 4070

election precincts; 4071

(B) Fix and provide the places for registration and for 4072  
holding primaries and elections; 4073

(C) Provide for the purchase, preservation, and 4074  
maintenance of booths, ballot boxes, books, maps, flags, blanks, 4075  
cards of instructions, and other forms, papers, and equipment 4076  
used in registration, nominations, and elections; 4077

(D) Appoint and remove its director, deputy director, and 4078  
employees and all registrars, precinct election officials, and 4079  
other officers of elections, fill vacancies, and designate the 4080  
ward or district and precinct in which each shall serve; 4081

(E) Make and issue rules and instructions, not 4082  
inconsistent with law or the rules, directives, or advisories 4083  
issued by the secretary of state, as it considers necessary for 4084  
the guidance of election officers and voters; 4085

(F) Advertise and contract for the printing of all ballots 4086  
and other supplies used in registrations and elections; 4087

(G) Provide for the issuance of all notices, 4088  
advertisements, and publications concerning elections, except as 4089  
otherwise provided in division (G) of section 3501.17 and 4090  
divisions (F) and (G) of section 3505.062 of the Revised Code; 4091

(H) Provide for the delivery of ballots, pollbooks, and 4092  
other required papers and material to the polling places; 4093

(I) Cause the polling places to be suitably provided with 4094  
voting machines, marking devices, automatic tabulating 4095  
equipment, stalls, and other required supplies. In fulfilling 4096  
this duty, each board of a county that uses voting machines, 4097  
marking devices, or automatic tabulating equipment shall conduct 4098

a full vote of the board during a public session of the board on 4099  
the allocation and distribution of voting machines, marking 4100  
devices, and automatic tabulating equipment for each precinct in 4101  
the county. 4102

(J) Investigate irregularities, nonperformance of duties, 4103  
or violations of Title XXXV of the Revised Code by election 4104  
officers and other persons; administer oaths, issue subpoenas, 4105  
summon witnesses, and compel the production of books, papers, 4106  
records, and other evidence in connection with any such 4107  
investigation; and report the facts to the prosecuting attorney 4108  
or the secretary of state; 4109

(K) (1) Review, examine, and certify the sufficiency and 4110  
validity of petitions and nomination papers, and, after 4111  
certification, return to the secretary of state all petitions 4112  
and nomination papers that the secretary of state forwarded to 4113  
the board; 4114

(2) Examine each initiative petition, or a petition filed 4115  
under section 307.94 or 307.95 of the Revised Code, received by 4116  
the board to determine whether the petition falls within the 4117  
scope of authority to enact via initiative and whether the 4118  
petition satisfies the statutory prerequisites to place the 4119  
issue on the ballot, as described in division (M) of section 4120  
3501.38 of the Revised Code. The petition shall be invalid if 4121  
any portion of the petition is not within the initiative power. 4122

(L) Receive the returns of elections, canvass the returns, 4123  
make abstracts of them, and transmit those abstracts to the 4124  
proper authorities; 4125

(M) Issue certificates of election on forms to be 4126  
prescribed by the secretary of state; 4127

(N) Make an annual report to the secretary of state, on 4128  
the form prescribed by the secretary of state, containing a 4129  
statement of the number of voters registered, elections held, 4130  
votes cast, appropriations received, expenditures made, and 4131  
other data required by the secretary of state; 4132

(O) Prepare and submit to the proper appropriating officer 4133  
a budget estimating the cost of elections for the ensuing fiscal 4134  
year; 4135

(P) Perform other duties as prescribed by law or the 4136  
rules, directives, or advisories of the secretary of state; 4137

(Q) Investigate and determine the residence qualifications 4138  
of electors; 4139

(R) Administer oaths in matters pertaining to the 4140  
administration of the election laws; 4141

(S) Prepare and submit to the secretary of state, whenever 4142  
the secretary of state requires, a report containing the names 4143  
and residence addresses of all incumbent county, municipal, 4144  
township, and board of education officials serving in their 4145  
respective counties; 4146

(T) Establish and maintain a voter registration database 4147  
of all qualified electors in the county who offer to register; 4148

(U) Maintain voter registration records, make reports 4149  
concerning voter registration as required by the secretary of 4150  
state, and remove ineligible electors from voter registration 4151  
lists in accordance with law and directives of the secretary of 4152  
state; 4153

(V) Give approval to ballot language for any local 4154  
question or issue and transmit the language to the secretary of 4155

state for the secretary of state's final approval using the 4156  
local elections database established under section 3501.054 of 4157  
the Revised Code; 4158

(W) Prepare and cause the following notice to be displayed 4159  
in a prominent location in every polling place: 4160

"NOTICE 4161

Ohio law prohibits any person from voting or attempting to 4162  
vote more than once at the same election. 4163

Violators are guilty of a felony of the fourth degree and 4164  
shall be imprisoned and additionally may be fined in accordance 4165  
with law." 4166

(X) In all cases of a tie vote or a disagreement in the 4167  
board, if no decision can be arrived at, the director or 4168  
chairperson shall submit the matter in controversy, not later 4169  
than fourteen days after the tie vote or the disagreement, to 4170  
the secretary of state, who shall summarily decide the question, 4171  
and the secretary of state's decision shall be final. 4172

(Y) Assist each designated agency, deputy registrar of 4173  
motor vehicles, public high school and vocational school, public 4174  
library, and office of a county treasurer in the implementation 4175  
of a program for registering voters at all voter registration 4176  
locations as prescribed by the secretary of state. Under this 4177  
program, each board of elections shall direct to the appropriate 4178  
board of elections any voter registration applications for 4179  
persons residing outside the county where the board is located 4180  
within five days after receiving the applications. 4181

(Z) On any day on which an elector may vote in person at 4182  
the office of the board or at another site designated by the 4183  
board, consider the board or other designated site a polling 4184

place for that day. All requirements or prohibitions of law that 4185  
apply to a polling place shall apply to the office of the board 4186  
or other designated site on that day. 4187

(AA) Perform any duties with respect to voter registration 4188  
and voting by uniformed services and overseas voters that are 4189  
delegated to the board by law or by the rules, directives, or 4190  
advisories of the secretary of state; 4191

(BB) Notify the secretary of state of any candidacy, 4192  
ballot question, or issue to be voted on by the electors of a 4193  
district, ward, political subdivision, precinct, or portion of a 4194  
precinct using the local elections database described in section 4195  
3501.054 of the Revised Code. As used in this division, 4196  
"political subdivision" means a county, township, municipal 4197  
corporation, or any other body corporate and politic that is 4198  
responsible for government activities in a geographic area 4199  
smaller than that of the state. 4200

**Sec. 3505.01.** (A) (1) Except as otherwise provided in 4201  
section 3519.08 of the Revised Code, on the seventieth day 4202  
before the day of the next general election, the secretary of 4203  
state shall certify to the board of elections of each county the 4204  
forms of the official ballots to be used at that general 4205  
election, together with the names of the candidates to be 4206  
printed on those ballots whose candidacy is to be submitted to 4207  
the electors of the entire state. On the seventieth day before a 4208  
special election to be held on the day specified by division (E) 4209  
of section 3501.01 of the Revised Code for the holding of a 4210  
primary election, designated by the general assembly for the 4211  
purpose of submitting to the voters of the state constitutional 4212  
amendments proposed by the general assembly, the secretary of 4213  
state shall certify to the board of elections of each county the 4214

forms of the official ballots to be used at that election. 4215

(2) The board of the most populous county in each district 4216  
comprised of more than one county but less than all of the 4217  
counties of the state, in which there are candidates whose 4218  
candidacies are to be submitted to the electors of that 4219  
district, shall, ~~on~~ not later than the seventieth day before the 4220  
day of the next general election, certify to the secretary of 4221  
state and to the board of each county in the district the names 4222  
of those candidates to be printed on such ballots using the 4223  
local elections database established under section 3501.054 of 4224  
the Revised Code. 4225

(3) The board of a county in which the major portion of a 4226  
subdivision, located in more than one county, is located shall, 4227  
~~on~~ not later than the seventieth day before the day of the next 4228  
general election, certify to the board of each county in which 4229  
other portions of that subdivision are located the names of 4230  
candidates whose candidacies are to be submitted to the electors 4231  
of that subdivision, to be printed on such ballots. 4232

(B) If, subsequently to the seventieth day before and 4233  
prior to the tenth day before the day of a general election, a 4234  
certificate is filed with the secretary of state to fill a 4235  
vacancy caused by the death of a candidate, the secretary of 4236  
state shall forthwith make a supplemental certification to the 4237  
board of each county amending and correcting the secretary of 4238  
state's original certification provided for in the first 4239  
paragraph of this section. If, within that time, such a 4240  
certificate is filed with the board of the most populous county 4241  
in a district comprised of more than one county but less than 4242  
all of the counties of the state, or with the board of a county 4243  
in which the major portion of the population of a subdivision, 4244



located in more than one county, is located, the board with 4245  
which the certificate is filed shall forthwith make a 4246  
supplemental certification to the board of each county in the 4247  
district or to the board of each county in which other portions 4248  
of the subdivision are located, amending and correcting its 4249  
original certification provided for in division (A) (2) or (3) of 4250  
this section. If, at the time such supplemental certification is 4251  
received by a board, ballots carrying the name of the deceased 4252  
candidate have been printed, the board shall cause strips of 4253  
paper bearing the name of the candidate certified to fill the 4254  
vacancy to be printed and pasted on those ballots so as to cover 4255  
the name of the deceased candidate, except that in voting places 4256  
using marking devices, the board shall cause strips of paper 4257  
bearing the revised list of candidates for the office, after 4258  
certification of a candidate to fill the vacancy, to be printed 4259  
and pasted on the ballot cards so as to cover the names of 4260  
candidates shown prior to the new certification, before such 4261  
ballots are delivered to electors. 4262

**Sec. 3505.071.** ~~In the event that (A) If a school district~~ 4263  
~~extends into one or political subdivision has territory in more~~ 4264  
~~counties than one county, upon the filing of any resolution or~~ 4265  
~~candidate's petitions in declaration of candidacy, declaration~~ 4266  
~~of intent to be a write-in candidate, nominating petition,~~ 4267  
~~certification of a candidate to fill a ballot vacancy,~~ 4268  
~~resolution, petition, or other document concerning a candidacy,~~ 4269  
~~ballot question, or issue to be voted on by the electors of the~~ 4270  
~~political subdivision shall be filed in the office of the board~~ 4271  
~~of elections of the county containing the most populous portion~~ 4272  
~~of the school district, such county political subdivision.~~ 4273

(B) Not later than ten days after a board of elections 4274  
receives a filing under division (A) of this section, if the 4275

~~board determines that the filing is valid, the board of~~ 4276  
~~elections shall, within ten days after such filing, send to all~~ 4277  
~~other~~ notify the secretary of state and the boards of elections 4278  
of the other counties having in which the political subdivision 4279  
has territory within the school district, notice of such filing 4280  
using the local elections database established under section 4281  
3501.054 of the Revised Code. The county containing the most 4282  
populous portion of the ~~school district~~ political subdivision 4283  
shall furnish all ballots for ~~school~~ questions and issues ~~for to~~ 4284  
be voted on by the electors of the school district political 4285  
subdivision. 4286

~~In the event that a regional transit authority includes~~ 4287  
~~territory in more than one county, any resolution, petition, or~~ 4288  
~~other action providing for a referendum or other election~~ 4289  
~~concerning the transit authority shall be filed with the board~~ 4290  
~~of elections of the county containing the most populous portion~~ 4291  
~~of the regional transit authority, and such board of elections~~ 4292  
~~shall, within ten days after such filing, send to the boards of~~ 4293  
~~elections of all other counties having territory within the~~ 4294  
~~regional transit authority notice of such filing and shall~~ 4295  
~~furnish all ballots for such election.~~ (C) As used in this 4296  
section, "political subdivision" means a county, township, 4297  
municipal corporation, or any other body corporate and politic 4298  
that is responsible for government activities in a geographic 4299  
area smaller than that of the state. 4300

**Sec. 3513.02.** (A) (1) If, in any odd-numbered year, no 4301  
~~valid declaration of candidacy person is filed for nomination~~ 4302  
certified as a candidate for the nomination of a political party 4303  
for election to any of the offices an office to be voted for at 4304  
the a general election to be held in such year, or if the number 4305  
of persons filing such declarations of candidacy for nominations 4306

certified as candidates for the nomination of one that political 4307  
party for election to such offices that office does not exceed, 4308  
as to any such office, the number of candidates which such that 4309  
political party is entitled to nominate as its candidates for 4310  
election to such that office, then no primary election shall be 4311  
held for the purpose of nominating party candidates of such that 4312  
party for election to offices to be voted for at such general 4313  
election and no primary ballots shall be provided for such party 4314  
that office. If, however, the only office for which there are 4315  
more valid declarations of candidacy filed certified candidates 4316  
than the number to be nominated by a political party, is the 4317  
office of councilperson in a ward, a primary election shall be 4318  
held for such that party for that office only in the ward or 4319  
wards in which there is a contest, and only the names of the 4320  
candidates for the office of councilperson in such that ward 4321  
shall appear on the primary ballot of such that political party. 4322

The (2) If the number of persons certified as candidates 4323  
for the nomination of a political party for an office does not 4324  
exceed the number of candidates the political party is entitled 4325  
to nominate as its candidates for that office, then the election 4326  
officials whose duty it would have been to provide for and 4327  
conduct the holding of such primary election, declare the 4328  
results thereof, and issue certificates of nomination to the 4329  
persons entitled thereto if such nominated at the primary 4330  
election had been held shall declare each of such those persons 4331  
to be nominated as of the date of the ninetieth sixty-fifth day 4332  
before the primary election, issue appropriate certificates of 4333  
nomination to each of them, and certify their names to the 4334  
proper election officials, in order that their names may be 4335  
printed on the official ballots provided for use in the 4336  
succeeding general election in the same manner as though such 4337

the primary election had been held and ~~such those~~ persons had 4338  
been nominated at ~~such the~~ election. 4339

(B) If the number of persons certified as candidates for 4340  
the nomination of a political party for an office exceeds the 4341  
number of candidates the political party is entitled to nominate 4342  
as its candidates for that office and one or more candidates 4343  
die, withdraw, or are disqualified before the day of the primary 4344  
election, such that the number of candidates no longer exceeds 4345  
the number of candidates that the political party is entitled to 4346  
nominate as its candidates for that office, and the vacancy or 4347  
vacancies are not filled under division (F) of section 3513.052 4348  
of the Revised Code, then all of the following apply: 4349

(1) No primary election shall be held for the purpose of 4350  
nominating party candidates of that party for that office. 4351

(2) If the ballots for that election have already been 4352  
prepared and primary election is to be held for that party for 4353  
the purpose of nominating or electing candidates for other 4354  
offices, the board of elections shall not remove the names of 4355  
the candidates from the ballots. The board of elections shall 4356  
post a notice at each polling place on the day of the election 4357  
that no primary is being held for the purpose of nominating 4358  
party candidates of that party for that office and that votes 4359  
for those candidates will be void and will not be counted. The 4360  
board also shall enclose a copy of that notice with each absent 4361  
voter's ballot given or mailed after all but one candidate has 4362  
died, withdrawn, or been disqualified. Any votes for those 4363  
candidates are void and shall not be counted. 4364

(3) The election officials whose duty it would have been 4365  
to issue certificates of nomination to the persons nominated at 4366  
the primary election shall declare the remaining candidate or 4367

candidates to be nominated as of the date of the primary 4368  
election, issue appropriate certificates of nomination to each 4369  
of them, and certify their names to the proper election 4370  
officials, in order that their names may be printed on the 4371  
official ballots provided for use in the succeeding general 4372  
election in the same manner as though the primary election had 4373  
been held and those persons had been nominated at that election. 4374

**Sec. 3513.05.** Each person desiring to become a candidate 4375  
for a party nomination at a primary election or for election to 4376  
an office or position to be voted for at a primary election, 4377  
except persons desiring to become joint candidates for the 4378  
offices of governor and lieutenant governor and except as 4379  
otherwise provided in section 3513.051 of the Revised Code, 4380  
shall, not later than four p.m. of the ninetieth day before the 4381  
day of the primary election, file a declaration of candidacy and 4382  
petition and pay the fees required under divisions (A) and (B) 4383  
of section 3513.10 of the Revised Code. The declaration of 4384  
candidacy and all separate petition papers shall be filed at the 4385  
same time as one instrument. When the offices are to be voted 4386  
for at a primary election, persons desiring to become joint 4387  
candidates for the offices of governor and lieutenant governor 4388  
shall, not later than four p.m. of the ninetieth day before the 4389  
day of the primary election, comply with section 3513.04 of the 4390  
Revised Code. The prospective joint candidates' declaration of 4391  
candidacy and all separate petition papers of candidacies shall 4392  
be filed at the same time as one instrument. The secretary of 4393  
state or a board of elections shall not accept for filing a 4394  
declaration of candidacy and petition of a person seeking to 4395  
become a candidate if that person, for the same election, has 4396  
already filed a declaration of candidacy or a declaration of 4397  
intent to be a write-in candidate, or has become a candidate by 4398

the filling of a vacancy under section 3513.30 of the Revised 4399  
Code for any federal, state, or county office, if the 4400  
declaration of candidacy is for a state or county office, or for 4401  
any municipal or township office, if the declaration of 4402  
candidacy is for a municipal or township office. 4403

If the declaration of candidacy declares a candidacy which 4404  
is to be submitted to electors throughout the entire state, the 4405  
petition, including a petition for joint candidates for the 4406  
offices of governor and lieutenant governor, shall be signed by 4407  
at least one thousand qualified electors who are members of the 4408  
same political party as the candidate or joint candidates, and 4409  
the declaration of candidacy and petition shall be filed with 4410  
the secretary of state; provided that the secretary of state 4411  
shall not accept or file any such petition appearing on its face 4412  
to contain signatures of more than three thousand electors. 4413

Except as otherwise provided in this paragraph, if the 4414  
declaration of candidacy is of one that is to be submitted only 4415  
to electors within a district, political subdivision, or portion 4416  
thereof, the petition shall be signed by not less than fifty 4417  
qualified electors who are members of the same political party 4418  
as the political party of which the candidate is a member. If 4419  
the declaration of candidacy is for party nomination as a 4420  
candidate for member of the legislative authority of a municipal 4421  
corporation elected by ward, the petition shall be signed by not 4422  
less than twenty-five qualified electors who are members of the 4423  
political party of which the candidate is a member. 4424

No such petition, except the petition for a candidacy that 4425  
is to be submitted to electors throughout the entire state, 4426  
shall be accepted for filing if it appears to contain on its 4427  
face signatures of more than three times the minimum number of 4428

signatures. When a petition of a candidate has been accepted for 4429  
filing by a board of elections, the petition shall not be deemed 4430  
invalid if, upon verification of signatures contained in the 4431  
petition, the board of elections finds the number of signatures 4432  
accepted exceeds three times the minimum number of signatures 4433  
required. A board of elections may discontinue verifying 4434  
signatures on petitions when the number of verified signatures 4435  
equals the minimum required number of qualified signatures. 4436

If the declaration of candidacy declares a candidacy for 4437  
party nomination or for election as a candidate of a minor 4438  
party, the minimum number of signatures on such petition is one- 4439  
half the minimum number provided in this section, except that, 4440  
when the candidacy is one for election as a member of the state 4441  
central committee or the county central committee of a political 4442  
party, the minimum number shall be the same for a minor party as 4443  
for a major party. 4444

If a declaration of candidacy is one for election as a 4445  
member of the state central committee or the county central 4446  
committee of a political party, the petition shall be signed by 4447  
five qualified electors of the district, county, ward, township, 4448  
or precinct within which electors may vote for such candidate. 4449  
The electors signing such petition shall be members of the same 4450  
political party as the political party of which the candidate is 4451  
a member. 4452

For purposes of signing or circulating a petition of 4453  
candidacy for party nomination or election, an elector is 4454  
considered to be a member of a political party if the elector 4455  
voted in that party's primary election within the preceding two 4456  
calendar years, or if the elector did not vote in any other 4457  
party's primary election within the preceding two calendar 4458

years. 4459

If the declaration of candidacy is of one that is to be 4460  
submitted only to electors within a county, or within a district 4461  
or subdivision or part thereof smaller than a county, the 4462  
petition shall be filed with the board of elections of the 4463  
county. If the declaration of candidacy is of one that is to be 4464  
submitted only to electors of a district or subdivision or part 4465  
thereof that is situated in more than one county, the petition 4466  
shall be filed with the board of elections of the county within 4467  
which the major portion of the population thereof, as 4468  
ascertained by the next preceding federal census, is located. 4469

A petition shall consist of separate petition papers, each 4470  
of which shall contain signatures of electors of only one 4471  
county. Petitions or separate petition papers containing 4472  
signatures of electors of more than one county shall not thereby 4473  
be declared invalid. In case petitions or separate petition 4474  
papers containing signatures of electors of more than one county 4475  
are filed, the board shall determine the county from which the 4476  
majority of signatures came, and only signatures from such 4477  
county shall be counted. Signatures from any other county shall 4478  
be invalid. 4479

Each separate petition paper shall be circulated by one 4480  
person only, who shall be the candidate or a joint candidate or 4481  
a member of the same political party as the candidate or joint 4482  
candidates, and each separate petition paper shall be governed 4483  
by the rules set forth in section 3501.38 of the Revised Code. 4484

The secretary of state shall promptly transmit to each 4485  
board such separate petition papers of each petition 4486  
accompanying a declaration of candidacy filed with the secretary 4487  
of state as purport to contain signatures of electors of the 4488



county of such board. The board of the most populous county of a 4489  
district shall promptly transmit to each board within such 4490  
district such separate petition papers of each petition 4491  
accompanying a declaration of candidacy filed with it as purport 4492  
to contain signatures of electors of the county of each such 4493  
board. The board of a county within which the major portion of 4494  
the population of a subdivision, situated in more than one 4495  
county, is located, shall promptly transmit to the board of each 4496  
other county within which a portion of such subdivision is 4497  
located such separate petition papers of each petition 4498  
accompanying a declaration of candidacy filed with it as purport 4499  
to contain signatures of electors of the portion of such 4500  
subdivision in the county of each such board. 4501

All petition papers so transmitted to a board and all 4502  
petitions accompanying declarations of candidacy filed with a 4503  
board shall, under proper regulations, be open to public 4504  
inspection until four p.m. of the eightieth day before the day 4505  
of the next primary election. Each board shall, not later than 4506  
the seventy-eighth day before the day of that primary election, 4507  
examine and determine the validity or invalidity of the 4508  
signatures on the petition papers so transmitted to or filed 4509  
with it and shall return to the secretary of state all petition 4510  
papers transmitted to it by the secretary of state, together 4511  
with its certification of its determination as to the validity 4512  
or invalidity of signatures thereon, and shall return to each 4513  
other board all petition papers transmitted to it by such board, 4514  
together with its certification of its determination as to the 4515  
validity or invalidity of the signatures thereon. All other 4516  
matters affecting the validity or invalidity of such petition 4517  
papers shall be determined by the secretary of state or the 4518  
board with whom such petition papers were filed. 4519

Protests against the candidacy of any person filing a 4520  
declaration of candidacy for party nomination or for election to 4521  
an office or position, as provided in this section, may be filed 4522  
by any qualified elector who is a member of the same political 4523  
party as the candidate and who is eligible to vote at the 4524  
primary election for the candidate whose declaration of 4525  
candidacy the elector objects to, or by the controlling 4526  
committee of that political party. The protest shall be in 4527  
writing, and shall be filed not later than four p.m. of the 4528  
seventy-fourth day before the day of the primary election. The 4529  
protest shall be filed with the election officials with whom the 4530  
declaration of candidacy and petition was filed. Upon the filing 4531  
of the protest, the election officials with whom it is filed 4532  
shall promptly fix the time for hearing it, and shall forthwith 4533  
mail notice of the filing of the protest and the time fixed for 4534  
hearing to the person whose candidacy is so protested. They 4535  
shall also forthwith mail notice of the time fixed for such 4536  
hearing to the person who filed the protest. At the time fixed, 4537  
such election officials shall hear the protest and determine the 4538  
validity or invalidity of the declaration of candidacy and 4539  
petition. If they find that such candidate is not an elector of 4540  
the state, district, county, or political subdivision in which 4541  
the candidate seeks a party nomination or election to an office 4542  
or position, or has not fully complied with this chapter, the 4543  
candidate's declaration of candidacy and petition shall be 4544  
determined to be invalid and shall be rejected; otherwise, it 4545  
shall be determined to be valid. That determination shall be 4546  
final. 4547

A protest against the candidacy of any persons filing a 4548  
declaration of candidacy for joint party nomination to the 4549  
offices of governor and lieutenant governor shall be filed, 4550

heard, and determined in the same manner as a protest against 4551  
the candidacy of any person filing a declaration of candidacy 4552  
singly. 4553

The secretary of state shall, on the seventieth day before 4554  
the day of a primary election, certify to each board in the 4555  
state the forms of the official ballots to be used at the 4556  
primary election, together with the names of the candidates to 4557  
be printed on the ballots whose nomination or election is to be 4558  
determined by electors throughout the entire state and who filed 4559  
valid declarations of candidacy and petitions. 4560

The board of the most populous county in a district 4561  
comprised of more than one county but less than all of the 4562  
counties of the state shall, on the seventieth day before the 4563  
day of a primary election, use the local elections database 4564  
established under section 3501.054 of the Revised Code to 4565  
certify to the board of each county in the district the names of 4566  
the candidates to be printed on the official ballots to be used 4567  
at the primary election, whose nomination or election is to be 4568  
determined only by electors within the district and who filed 4569  
valid declarations of candidacy and petitions. 4570

The board of a county within which the major portion of 4571  
the population of a subdivision smaller than the county and 4572  
situated in more than one county is located shall, on the 4573  
seventieth day before the day of a primary election, use the 4574  
local elections database established under section 3501.054 of 4575  
the Revised Code to certify to the board of each county in which 4576  
a portion of that subdivision is located the names of the 4577  
candidates to be printed on the official ballots to be used at 4578  
the primary election, whose nomination or election is to be 4579  
determined only by electors within that subdivision and who 4580

filed valid declarations of candidacy and petitions. 4581

**Sec. 3513.30.** (A) (1) ~~If only one valid declaration of~~ 4582  
~~candidacy is filed for nomination~~ the number of persons 4583  
~~certified as a candidate~~ candidates for the nomination of a 4584  
political party for an office does not exceed the number of 4585  
candidates that political party is entitled to nominate as its 4586  
candidates for that office ~~and that candidate dies one or more~~ 4587  
candidates die, withdraw, or are disqualified prior to the tenth 4588  
day before the primary election, both of the following may 4589  
occur: 4590

(a) The political party whose candidate died, withdrew, or 4591  
was disqualified may fill the vacancy so created as provided in 4592  
division (A) (2) of this section. 4593

(b) Any major political party other than the one whose 4594  
candidate died, withdrew, or was disqualified may select a 4595  
candidate as provided in division (A) (2) of this section under 4596  
either of the following circumstances: 4597

(i) No person ~~has filed a valid declaration of candidacy~~ 4598  
~~for nomination~~ is certified as that party's a candidate ~~at the~~ 4599  
primary election ~~for that party's nomination for that office.~~ 4600

(ii) ~~Only one person has filed a valid declaration of~~ 4601  
~~candidacy for nomination~~ The number of persons certified as that 4602  
party's candidate at the primary election candidates for that 4603  
party's nomination for that office does not exceed the number of 4604  
candidates that political party is entitled to nominate as its 4605  
candidates for that office, ~~that person has one or more~~ 4606  
candidates have withdrawn, died, or been disqualified under 4607  
section 3513.052 of the Revised Code, and the vacancy or 4608  
vacancies so created ~~has~~ have not been filled. 4609

(2) A vacancy may be filled under division (A) (1) (a) and a selection may be made under division (A) (1) (b) of this section by the appropriate committee of the political party in the same manner as provided in divisions (A) to (E) of section 3513.31 of the Revised Code for the filling of similar vacancies created by withdrawals or disqualifications under section 3513.052 of the Revised Code after the primary election, except that the certification required under that section may not be filed with the secretary of state, or with a board of the most populous county of a district, or with the board of a county in which the major portion of the population of a subdivision is located, later than four p.m. of the tenth day before the day of such primary election, or with any other board later than four p.m. of the fifth day before the day of such primary election.

(3) ~~If only one valid declaration of candidacy is filed for nomination~~ the number of persons certified as a candidate candidates for the nomination of a political party for an office does not exceed the number of candidates that political party is entitled to nominate as its candidates for that office and ~~that candidate dies~~ one or more candidates die, withdraw, or are disqualified on or after the tenth day before the day of the primary election, ~~that each such~~ candidate is considered to have received the nomination of that candidate's political party at that primary election, and, for purposes of filling the vacancy so created, that candidate's death, withdrawal, or disqualification shall be treated as if ~~that candidate died~~ it occurred on the day after the day of the primary election.

(B) ~~Any person filing a declaration of candidacy candidate~~ for the nomination of a political party for an office may withdraw as such candidate at any time prior to the primary election. The withdrawal shall be effected and the statement of

withdrawal shall be filed in accordance with the procedures 4641  
prescribed in division (D) of this section for the withdrawal of 4642  
persons nominated in a primary election or by nominating 4643  
petition. 4644

(C) A person who is the first choice for president of the 4645  
United States by a candidate for delegate or alternate to a 4646  
national convention of a political party may withdraw consent 4647  
for the selection of the person as such first choice no later 4648  
than four p.m. of the fortieth day before the day of the 4649  
presidential primary election. Withdrawal of consent shall be 4650  
for the entire slate of candidates for delegates and alternates 4651  
who named such person as their presidential first choice and 4652  
shall constitute withdrawal from the primary election by such 4653  
delegates and alternates. The withdrawal shall be made in 4654  
writing and delivered to the secretary of state. If the 4655  
withdrawal is delivered to the secretary of state on or before 4656  
the seventieth day before the day of the primary election, the 4657  
boards of elections shall remove both the name of the withdrawn 4658  
first choice and the names of such withdrawn candidates from the 4659  
ballots according to the directions of the secretary of state. 4660  
If the withdrawal is delivered to the secretary of state after 4661  
the seventieth day before the day of the primary election, the 4662  
board of elections shall not remove the name of the withdrawn 4663  
first choice and the names of the withdrawn candidates from the 4664  
ballots. The board of elections shall post a notice at each 4665  
polling location on the day of the primary election, and shall 4666  
enclose with each absent voter's ballot given or mailed after 4667  
the candidate withdraws, a notice that votes for the withdrawn 4668  
first choice or the withdrawn candidates will be void and will 4669  
not be counted. If such names are not removed from all ballots 4670  
before the day of the election, the votes for the withdrawn 4671

first choice or the withdrawn candidates are void and shall not 4672  
be counted. 4673

(D) Any person nominated in a primary election or by 4674  
nominating petition as a candidate for election at the next 4675  
general election may withdraw as such candidate at any time 4676  
prior to the general election. Such withdrawal may be effected 4677  
by the filing of a written statement by such candidate 4678  
announcing the candidate's withdrawal and requesting that the 4679  
candidate's name not be printed on the ballots. If such 4680  
candidate's declaration of candidacy or nominating petition was 4681  
filed with the secretary of state, the candidate's statement of 4682  
withdrawal shall be addressed to and filed with the secretary of 4683  
state. If such candidate's declaration of candidacy or 4684  
nominating petition was filed with a board of elections, the 4685  
candidate's statement of withdrawal shall be addressed to and 4686  
filed with such board. 4687

(E) When a person withdraws under division (B) or (D) of 4688  
this section on or before the seventieth day before the day of 4689  
the primary election or the general election, the board of 4690  
elections shall remove the name of the withdrawn candidate from 4691  
the ballots according to the directions of the secretary of 4692  
state. When a person withdraws under division (B) or (D) of this 4693  
section after the seventieth day before the day of the primary 4694  
election or the general election, the board of elections shall 4695  
not remove the name of the withdrawn candidate from the ballots. 4696  
The board of elections shall post a notice at each polling place 4697  
on the day of the election, and shall enclose with each absent 4698  
voter's ballot given or mailed after the candidate withdraws, a 4699  
notice that votes for the withdrawn candidate will be void and 4700  
will not be counted. If the name is not removed from all ballots 4701  
before the day of the election, the votes for the withdrawn 4702

candidate are void and shall not be counted. 4703

**Sec. 3513.301.** (A) Notwithstanding section 3513.30 of the 4704  
Revised Code and except as otherwise provided in division (B)(2) 4705  
of this section, if only one person has filed a valid 4706  
declaration of candidacy for nomination as the candidate of a 4707  
political party for the office of representative to congress and 4708  
that person withdraws as a candidate or dies at any time before 4709  
the primary election, a special election shall be held under 4710  
division (B) (1) of this section as soon as reasonably 4711  
practicable to nominate the following: 4712

(1) That party's candidate for congress; 4713

(2) The candidate for congress of any other major 4714  
political party under either of the following circumstances: 4715

(a) No person has filed a valid declaration of candidacy 4716  
for nomination as that party's candidate at the primary 4717  
election. 4718

(b) Only one person has filed a valid declaration of 4719  
candidacy for nomination as that party's candidate at the 4720  
primary election, that person has withdrawn or died, and the 4721  
vacancy so created has not been filled. 4722

(B) ~~The~~ (1) Except as otherwise provided in division (B) 4723  
(2) of this section, the boards of elections of all the counties 4724  
contained in whole or in part within the congressional district 4725  
for which a special election is being held under this section 4726  
shall, ~~as soon as reasonably practicable,~~ conduct the special 4727  
election on a date designated by the secretary of state and give 4728  
notice of the time and places of holding the election as 4729  
provided in section 3501.03 of the Revised Code. The election 4730  
shall be held and conducted and returns of it made as in the 4731



case of a primary election, except that the secretary of state shall designate the deadline to file a declaration of candidacy or a declaration of intent to be a write-in candidate for the election. 4732  
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(2) If, for each nomination to be made at the special election to be held under division (B) (1) of this section, only one person has filed a valid declaration of candidacy or no person has filed a valid declaration of candidacy, then no special election shall be held. If no special election is held, then for each nomination for which only one person has filed a valid declaration of candidacy, the board of elections of the most populous county of the congressional district shall certify the person's name to the secretary of state, the secretary of state shall issue a certificate of nomination to the person, and the person's name shall appear on the ballot as that party's candidate at the general election. 4736  
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(C) The state shall pay all costs of any special election held under this section. 4748  
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**Sec. 3513.312.** (A) Notwithstanding section 3513.31 of the Revised Code, if a person nominated in a primary election or nominated by petition under section 3517.012 of the Revised Code as a party candidate for the office of representative to congress for election at the next general election withdraws as such candidate prior to the ninetieth day before the day of such general election, or dies prior to the ninetieth day before the day of such general election, the vacancy in the party nomination so created shall be filled ~~by a special election held~~ in accordance with division (B) (1) of this section as soon as reasonably practicable. 4750  
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~~(B) The~~ (1) Except as otherwise provided in division (B) 4761

(2) of this section, the boards of elections of all the counties 4762  
contained in whole or in part within the congressional district 4763  
in which a vacancy occurs as described in division (A) of this 4764  
section shall, ~~as soon as reasonably practicable,~~ conduct the 4765  
special election on a date designated by the secretary of state 4766  
and give notice of the time and places of holding such election 4767  
as provided in section 3501.03 of the Revised Code. Such 4768  
election shall be held and conducted and returns thereof made as 4769  
in the case of a primary election, except that the secretary of 4770  
state shall designate the deadline to file a declaration of 4771  
candidacy or a declaration of intent to be a write-in candidate 4772  
for the election. 4773

(2) If only one person has filed a valid declaration of 4774  
candidacy for the special election to be held under division (B) 4775  
(1) of this section, or if no person has filed a valid 4776  
declaration of candidacy, then no special election shall be 4777  
held. If one person has filed a valid declaration of candidacy, 4778  
the board of elections of the most populous county of the 4779  
congressional district shall certify the person's name to the 4780  
secretary of state, the secretary of state shall issue a 4781  
certificate of nomination to the person, and the person's name 4782  
shall appear on the ballot as that party's candidate at the 4783  
general election. 4784

(C) The state shall pay all costs of any special election 4785  
held pursuant to this section. 4786

**Sec. 5705.01.** As used in this chapter: 4787

(A) "Subdivision" means any county; municipal corporation; 4788  
township; township police district; joint police district; 4789  
township fire district; joint fire district; joint ambulance 4790  
district; joint emergency medical services district; fire and 4791

ambulance district; joint recreation district; township waste 4792  
disposal district; township road district; community college 4793  
district; technical college district; detention facility 4794  
district; a district organized under section 2151.65 of the 4795  
Revised Code; a combined district organized under sections 4796  
2152.41 and 2151.65 of the Revised Code; a joint-county alcohol, 4797  
drug addiction, and mental health service district; a drainage 4798  
improvement district created under section 6131.52 of the 4799  
Revised Code; a lake facilities authority created under Chapter 4800  
353. of the Revised Code; a union cemetery district; a county 4801  
school financing district; a city, local, exempted village, 4802  
cooperative education, or joint vocational school district; or a 4803  
regional student education district created under section 4804  
3313.83 of the Revised Code. 4805

(B) "Municipal corporation" means all municipal 4806  
corporations, including those that have adopted a charter under 4807  
Article XVIII, Ohio Constitution. 4808

(C) "Taxing authority" or "bond issuing authority" means, 4809  
in the case of any county, the board of county commissioners; in 4810  
the case of a municipal corporation, the council or other 4811  
legislative authority of the municipal corporation; in the case 4812  
of a city, local, exempted village, cooperative education, or 4813  
joint vocational school district, the board of education; in the 4814  
case of a community college district, the board of trustees of 4815  
the district; in the case of a technical college district, the 4816  
board of trustees of the district; in the case of a detention 4817  
facility district, a district organized under section 2151.65 of 4818  
the Revised Code, or a combined district organized under 4819  
sections 2152.41 and 2151.65 of the Revised Code, the joint 4820  
board of county commissioners of the district; in the case of a 4821  
township, the board of township trustees; in the case of a joint 4822

police district, the joint police district board; in the case of 4823  
a joint fire district, the board of fire district trustees; in 4824  
the case of a joint recreation district, the joint recreation 4825  
district board of trustees; in the case of a joint-county 4826  
alcohol, drug addiction, and mental health service district, the 4827  
district's board of alcohol, drug addiction, and mental health 4828  
services; in the case of a joint ambulance district or a fire 4829  
and ambulance district, the board of trustees of the district; 4830  
in the case of a union cemetery district, the legislative 4831  
authority of the municipal corporation and the board of township 4832  
trustees, acting jointly as described in section 759.341 of the 4833  
Revised Code; in the case of a drainage improvement district, 4834  
the board of county commissioners of the county in which the 4835  
drainage district is located; in the case of a lake facilities 4836  
authority, the board of directors; in the case of a joint 4837  
emergency medical services district, the joint board of county 4838  
commissioners of all counties in which all or any part of the 4839  
district lies; and in the case of a township police district, a 4840  
township fire district, a township road district, or a township 4841  
waste disposal district, the board of township trustees of the 4842  
township in which the district is located. "Taxing authority" 4843  
also means the educational service center governing board that 4844  
serves as the taxing authority of a county school financing 4845  
district as provided in section 3311.50 of the Revised Code, and 4846  
the board of directors of a regional student education district 4847  
created under section 3313.83 of the Revised Code. 4848

(D) "Fiscal officer" in the case of a county, means the 4849  
county auditor; in the case of a municipal corporation, the city 4850  
auditor or village clerk, or an officer who, by virtue of the 4851  
charter, has the duties and functions of the city auditor or 4852  
village clerk, except that in the case of a municipal university 4853

the board of directors of which have assumed, in the manner 4854  
provided by law, the custody and control of the funds of the 4855  
university, the chief accounting officer of the university shall 4856  
perform, with respect to the funds, the duties vested in the 4857  
fiscal officer of the subdivision by sections 5705.41 and 4858  
5705.44 of the Revised Code; in the case of a school district, 4859  
the treasurer of the board of education; in the case of a county 4860  
school financing district, the treasurer of the educational 4861  
service center governing board that serves as the taxing 4862  
authority; in the case of a township, the township fiscal 4863  
officer; in the case of a joint police district, the treasurer 4864  
of the district; in the case of a joint fire district, the clerk 4865  
of the board of fire district trustees; in the case of a joint 4866  
ambulance district, the clerk of the board of trustees of the 4867  
district; in the case of a joint emergency medical services 4868  
district, the person appointed as fiscal officer pursuant to 4869  
division (D) of section 307.053 of the Revised Code; in the case 4870  
of a fire and ambulance district, the person appointed as fiscal 4871  
officer pursuant to division (B) of section 505.375 of the 4872  
Revised Code; in the case of a joint recreation district, the 4873  
person designated pursuant to section 755.15 of the Revised 4874  
Code; in the case of a union cemetery district, the clerk of the 4875  
municipal corporation designated in section 759.34 of the 4876  
Revised Code; in the case of a children's home district, 4877  
educational service center, general health district, joint- 4878  
county alcohol, drug addiction, and mental health service 4879  
district, county library district, detention facility district, 4880  
district organized under section 2151.65 of the Revised Code, a 4881  
combined district organized under sections 2152.41 and 2151.65 4882  
of the Revised Code, or a metropolitan park district for which 4883  
no treasurer has been appointed pursuant to section 1545.07 of 4884  
the Revised Code, the county auditor of the county designated by 4885

law to act as the auditor of the district; in the case of a 4886  
metropolitan park district which has appointed a treasurer 4887  
pursuant to section 1545.07 of the Revised Code, that treasurer; 4888  
in the case of a drainage improvement district, the auditor of 4889  
the county in which the drainage improvement district is 4890  
located; in the case of a lake facilities authority, the fiscal 4891  
officer designated under section 353.02 of the Revised Code; in 4892  
the case of a regional student education district, the fiscal 4893  
officer appointed pursuant to section 3313.83 of the Revised 4894  
Code; and in all other cases, the officer responsible for 4895  
keeping the appropriation accounts and drawing warrants for the 4896  
expenditure of the moneys of the district or taxing unit. 4897

(E) "Permanent improvement" or "improvement" means any 4898  
property, asset, or improvement with an estimated life or 4899  
usefulness of five years or more, including land and interests 4900  
therein, and reconstructions, enlargements, and extensions 4901  
thereof having an estimated life or usefulness of five years or 4902  
more. 4903

(F) "Current operating expenses" and "current expenses" 4904  
mean the lawful expenditures of a subdivision, except those for 4905  
permanent improvements, and except payments for interest, 4906  
sinking fund, and retirement of bonds, notes, and certificates 4907  
of indebtedness of the subdivision. 4908

(G) "Debt charges" means interest, sinking fund, and 4909  
retirement charges on bonds, notes, or certificates of 4910  
indebtedness. 4911

(H) "Taxing unit" means any subdivision or other 4912  
governmental district having authority to levy taxes on the 4913  
property in the district or issue bonds that constitute a charge 4914  
against the property of the district, including conservancy 4915

districts, metropolitan park districts, sanitary districts, road 4916  
districts, and other districts. 4917

(I) "District authority" means any board of directors, 4918  
trustees, commissioners, or other officers controlling a 4919  
district institution or activity that derives its income or 4920  
funds from two or more subdivisions, such as the educational 4921  
service center, the trustees of district children's homes, the 4922  
district board of health, a joint-county alcohol, drug 4923  
addiction, and mental health service district's board of 4924  
alcohol, drug addiction, and mental health services, detention 4925  
facility districts, a joint recreation district board of 4926  
trustees, districts organized under section 2151.65 of the 4927  
Revised Code, combined districts organized under sections 4928  
2152.41 and 2151.65 of the Revised Code, and other such boards. 4929

(J) "Tax list" and "tax duplicate" mean the general tax 4930  
lists and duplicates prescribed by sections 319.28 and 319.29 of 4931  
the Revised Code. 4932

(K) "Property" as applied to a tax levy means taxable 4933  
property listed on general tax lists and duplicates. 4934

(L) "Association library district" means a territory, the 4935  
boundaries of which are defined by the state library board 4936  
pursuant to division (I) of section 3375.01 of the Revised Code, 4937  
in which a library association or private corporation maintains 4938  
a free public library. 4939

(M) "Library district" means a territory, the boundaries 4940  
of which are defined by the state library board pursuant to 4941  
section 3375.01 of the Revised Code, in which the board of 4942  
trustees of a county, municipal corporation, school district, or 4943  
township public library maintains a free public library. 4944

(N) "Qualifying library levy" means either of the 4945  
following: 4946

(1) A levy for the support of a library association or 4947  
private corporation that has an association library district 4948  
with boundaries that are not identical to those of a 4949  
subdivision; 4950

(2) A levy proposed under section 5705.23 of the Revised 4951  
Code for the support of the board of trustees of a public 4952  
library that has a library district with boundaries that are not 4953  
identical to those of a subdivision. 4954

(O) "School library district" means a school district in 4955  
which a free public library has been established that is under 4956  
the control and management of a board of library trustees as 4957  
provided in section 3375.15 of the Revised Code. 4958

(P) "Appropriate board of elections" means the board of 4959  
elections of the county in which the subdivision is located. If 4960  
the subdivision has territory in more than one county, 4961  
"appropriate board of elections" means the board of elections of 4962  
the county that contains the most populous portion of the 4963  
subdivision. 4964

**Sec. 5705.03.** (A) The taxing authority of each subdivision 4965  
may levy taxes annually, subject to the limitations of sections 4966  
5705.01 to 5705.47 of the Revised Code, on the real and personal 4967  
property within the subdivision for the purpose of paying the 4968  
current operating expenses of the subdivision and acquiring or 4969  
constructing permanent improvements. The taxing authority of 4970  
each subdivision and taxing unit shall, subject to the 4971  
limitations of such sections, levy such taxes annually as are 4972  
necessary to pay the interest and sinking fund on and retire at 4973



maturity the bonds, notes, and certificates of indebtedness of 4974  
such subdivision and taxing unit, including levies in 4975  
anticipation of which the subdivision or taxing unit has 4976  
incurred indebtedness. 4977

(B) (1) When a taxing authority determines that it is 4978  
necessary to levy a tax outside the ten-mill limitation for any 4979  
purpose authorized by the Revised Code, the taxing authority 4980  
shall certify to the county auditor a resolution or ordinance 4981  
requesting that the county auditor certify to the taxing 4982  
authority the total current tax valuation of the subdivision, 4983  
and the number of mills required to generate a specified amount 4984  
of revenue, or the dollar amount of revenue that would be 4985  
generated by a specified number of mills. The resolution or 4986  
ordinance shall state all of the following: 4987

(a) The purpose of the tax; 4988

(b) Whether the tax is an additional levy, a renewal or a 4989  
replacement of an existing tax, or a renewal or replacement of 4990  
an existing tax with an increase or a decrease; 4991

(c) The section of the Revised Code authorizing submission 4992  
of the question of the tax; 4993

(d) The term of years of the tax or if the tax is for a 4994  
continuing period of time; 4995

(e) That the tax is to be levied upon the entire territory 4996  
of the subdivision or, if authorized by the Revised Code, a 4997  
description of the portion of the territory of the subdivision 4998  
in which the tax is to be levied; 4999

(f) The date of the election at which the question of the 5000  
tax shall appear on the ballot; 5001

(g) That the ballot measure shall be submitted to the 5002  
entire territory of the subdivision or, if authorized by the 5003  
Revised Code, a description of the portion of the territory of 5004  
the subdivision to which the ballot measure shall be submitted; 5005

(h) The tax year in which the tax will first be levied and 5006  
the calendar year in which the tax will first be collected; 5007

(i) Each such county in which the subdivision has 5008  
territory. 5009

If a subdivision is located in more than one county, the 5010  
county auditor shall obtain from the county auditor of each 5011  
other county in which the subdivision is located the current tax 5012  
valuation for the portion of the subdivision in that county. The 5013  
county auditor shall issue the certification to the taxing 5014  
authority within ten days after receiving the taxing authority's 5015  
resolution or ordinance requesting it. 5016

(2) When considering the tangible personal property 5017  
component of the tax valuation of the subdivision, the county 5018  
auditor shall take into account the assessment percentages 5019  
prescribed in section 5711.22 of the Revised Code. The tax 5020  
commissioner may issue rules, orders, or instructions directing 5021  
how the assessment percentages must be utilized. 5022

(3) Upon receiving the certification from the county 5023  
auditor, the taxing authority may adopt a resolution or 5024  
ordinance stating the rate of the tax levy, expressed in mills 5025  
for each one dollar in tax valuation as estimated by the county 5026  
auditor, and that the taxing authority will proceed with the 5027  
submission of the question of the tax to electors. The taxing 5028  
authority shall certify this resolution or ordinance, a copy of 5029  
the county auditor's certification, and the resolution or 5030

ordinance the taxing authority adopted under division (B) (1) of 5031  
this section to the ~~proper county appropriate~~ board of elections 5032  
in the manner and within the time prescribed by the section of 5033  
the Revised Code governing submission of the question. The 5034  
~~county appropriate~~ board of elections shall not submit the 5035  
question of the tax to electors unless a copy of the county 5036  
auditor's certification accompanies the resolutions or 5037  
ordinances the taxing authority certifies to the board. Before 5038  
requesting a taxing authority to submit a tax levy, any agency 5039  
or authority authorized to make that request shall first request 5040  
the certification from the county auditor provided under this 5041  
section. 5042

(4) This division is supplemental to, and not in 5043  
derogation of, any similar requirement governing the 5044  
certification by the county auditor of the tax valuation of a 5045  
subdivision or necessary tax rates for the purposes of the 5046  
submission of the question of a tax in excess of the ten-mill 5047  
limitation, including sections 133.18 and 5705.195 of the 5048  
Revised Code. 5049

(C) All taxes levied on property shall be extended on the 5050  
tax list and duplicate by the county auditor of the county in 5051  
which the property is located, and shall be collected by the 5052  
county treasurer of such county in the same manner and under the 5053  
same laws and rules as are prescribed for the assessment and 5054  
collection of county taxes. The proceeds of any tax levied by or 5055  
for any subdivision when received by its fiscal officer shall be 5056  
deposited in its treasury to the credit of the appropriate fund. 5057

**Sec. 5705.19.** This section does not apply to school 5058  
districts, county school financing districts, or lake facilities 5059  
authorities. 5060

The taxing authority of any subdivision at any time and in any year, by vote of two-thirds of all the members of the taxing authority, may declare by resolution and certify the resolution to the appropriate board of elections not less than ninety days before the election upon which it will be voted that the amount of taxes that may be raised within the ten-mill limitation will be insufficient to provide for the necessary requirements of the subdivision~~and~~. The resolution shall declare that it is necessary to levy a tax in excess of that limitation for any of the following purposes:

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

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

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

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

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

(F) For the construction or acquisition of any specific	5090
permanent improvement or class of improvements that the taxing	5091
authority of the subdivision may include in a single bond issue;	5092
(G) For the general construction, reconstruction,	5093
resurfacing, and repair of streets, roads, and bridges in	5094
municipal corporations, counties, or townships;	5095
(H) For parks and recreational purposes;	5096
(I) For providing and maintaining fire apparatus,	5097
mechanical resuscitators, underwater rescue and recovery	5098
equipment, or other fire equipment and appliances, buildings and	5099
sites therefor, or sources of water supply and materials	5100
therefor, for the establishment and maintenance of lines of	5101
fire-alarm communications, for the payment of firefighting	5102
companies or permanent, part-time, or volunteer firefighting,	5103
emergency medical service, administrative, or communications	5104
personnel to operate the same, including the payment of any	5105
employer contributions required for such personnel under section	5106
145.48 or 742.34 of the Revised Code, for the purchase of	5107
ambulance equipment, for the provision of ambulance, paramedic,	5108
or other emergency medical services operated by a fire	5109
department or firefighting company, or for the payment of other	5110
related costs;	5111
(J) For providing and maintaining motor vehicles,	5112
communications, other equipment, buildings, and sites for such	5113
buildings used directly in the operation of a police department,	5114
for the payment of salaries of permanent or part-time police,	5115
communications, or administrative personnel to operate the same,	5116
including the payment of any employer contributions required for	5117
such personnel under section 145.48 or 742.33 of the Revised	5118
Code, for the payment of the costs incurred by townships as a	5119

result of contracts made with other political subdivisions in 5120  
order to obtain police protection, for the provision of 5121  
ambulance or emergency medical services operated by a police 5122  
department, or for the payment of other related costs; 5123

(K) For the maintenance and operation of a county home or 5124  
detention facility; 5125

(L) For community developmental disabilities programs and 5126  
services pursuant to Chapter 5126. of the Revised Code, except 5127  
that such levies shall be subject to the procedures and 5128  
requirements of section 5705.222 of the Revised Code; 5129

(M) For regional planning; 5130

(N) For a county's share of the cost of maintaining and 5131  
operating schools, district detention facilities, forestry 5132  
camps, or other facilities, or any combination thereof, 5133  
established under section 2151.65 or 2152.41 of the Revised Code 5134  
or both of those sections; 5135

(O) For providing for flood defense, providing and 5136  
maintaining a flood wall or pumps, and other purposes to prevent 5137  
floods; 5138

(P) For maintaining and operating sewage disposal plants 5139  
and facilities; 5140

(Q) For the purpose of purchasing, acquiring, 5141  
constructing, enlarging, improving, equipping, repairing, 5142  
maintaining, or operating, or any combination of the foregoing, 5143  
a county transit system pursuant to sections 306.01 to 306.13 of 5144  
the Revised Code, or of making any payment to a board of county 5145  
commissioners operating a transit system or a county transit 5146  
board pursuant to section 306.06 of the Revised Code; 5147

(R) For the subdivision's share of the cost of acquiring	5148
or constructing any schools, forestry camps, detention	5149
facilities, or other facilities, or any combination thereof,	5150
under section 2151.65 or 2152.41 of the Revised Code or both of	5151
those sections;	5152
(S) For the prevention, control, and abatement of air	5153
pollution;	5154
(T) For maintaining and operating cemeteries;	5155
(U) For providing ambulance service, emergency medical	5156
service, or both;	5157
(V) For providing for the collection and disposal of	5158
garbage or refuse, including yard waste;	5159
(W) For the payment of the police officer employers'	5160
contribution or the firefighter employers' contribution required	5161
under sections 742.33 and 742.34 of the Revised Code;	5162
(X) For the construction and maintenance of a drainage	5163
improvement pursuant to section 6131.52 of the Revised Code;	5164
(Y) For providing or maintaining senior citizens services	5165
or facilities as authorized by section 307.694, 307.85, 505.70,	5166
or 505.706 or division (EE) of section 717.01 of the Revised	5167
Code;	5168
(Z) For the provision and maintenance of zoological park	5169
services and facilities as authorized under section 307.76 of	5170
the Revised Code;	5171
(AA) For the maintenance and operation of a free public	5172
museum of art, science, or history;	5173
(BB) For the establishment and operation of a 9-1-1	5174

system, as defined in section 128.01 of the Revised Code; 5175

(CC) For the purpose of acquiring, rehabilitating, or 5176  
developing rail property or rail service. As used in this 5177  
division, "rail property" and "rail service" have the same 5178  
meanings as in section 4981.01 of the Revised Code. This 5179  
division applies only to a county, township, or municipal 5180  
corporation. 5181

(DD) For the purpose of acquiring property for, 5182  
constructing, operating, and maintaining community centers as 5183  
provided for in section 755.16 of the Revised Code; 5184

(EE) For the creation and operation of an office or joint 5185  
office of economic development, for any economic development 5186  
purpose of the office, and to otherwise provide for the 5187  
establishment and operation of a program of economic development 5188  
pursuant to sections 307.07 and 307.64 of the Revised Code, or 5189  
to the extent that the expenses of a county land reutilization 5190  
corporation organized under Chapter 1724. of the Revised Code 5191  
are found by the board of county commissioners to constitute the 5192  
promotion of economic development, for the payment of such 5193  
operations and expenses; 5194

(FF) For the purpose of acquiring, establishing, 5195  
constructing, improving, equipping, maintaining, or operating, 5196  
or any combination of the foregoing, a township airport, landing 5197  
field, or other air navigation facility pursuant to section 5198  
505.15 of the Revised Code; 5199

(GG) For the payment of costs incurred by a township as a 5200  
result of a contract made with a county pursuant to section 5201  
505.263 of the Revised Code in order to pay all or any part of 5202  
the cost of constructing, maintaining, repairing, or operating a 5203



water supply improvement; 5204

(HH) For a board of township trustees to acquire, other 5205  
than by appropriation, an ownership interest in land, water, or 5206  
wetlands, or to restore or maintain land, water, or wetlands in 5207  
which the board has an ownership interest, not for purposes of 5208  
recreation, but for the purposes of protecting and preserving 5209  
the natural, scenic, open, or wooded condition of the land, 5210  
water, or wetlands against modification or encroachment 5211  
resulting from occupation, development, or other use, which may 5212  
be styled as protecting or preserving "greenspace" in the 5213  
resolution, notice of election, or ballot form. Except as 5214  
otherwise provided in this division, land is not acquired for 5215  
purposes of recreation, even if the land is used for 5216  
recreational purposes, so long as no building, structure, or 5217  
fixture used for recreational purposes is permanently attached 5218  
or affixed to the land. Except as otherwise provided in this 5219  
division, land that previously has been acquired in a township 5220  
for these greenspace purposes may subsequently be used for 5221  
recreational purposes if the board of township trustees adopts a 5222  
resolution approving that use and no building, structure, or 5223  
fixture used for recreational purposes is permanently attached 5224  
or affixed to the land. The authorization to use greenspace land 5225  
for recreational use does not apply to land located in a 5226  
township that had a population, at the time it passed its first 5227  
greenspace levy, of more than thirty-eight thousand within a 5228  
county that had a population, at that time, of at least eight 5229  
hundred sixty thousand. 5230

(II) For the support by a county of a crime victim 5231  
assistance program that is provided and maintained by a county 5232  
agency or a private, nonprofit corporation or association under 5233  
section 307.62 of the Revised Code; 5234

(JJ) For any or all of the purposes set forth in divisions (I) and (J) of this section. This division applies only to a township.	5235 5236 5237
(KK) For a countywide public safety communications system under section 307.63 of the Revised Code. This division applies only to counties.	5238 5239 5240
(LL) For the support by a county of criminal justice services under section 307.45 of the Revised Code;	5241 5242
(MM) For the purpose of maintaining and operating a jail or other detention facility as defined in section 2921.01 of the Revised Code;	5243 5244 5245
(NN) For purchasing, maintaining, or improving, or any combination of the foregoing, real estate on which to hold, and the operating expenses of, agricultural fairs operated by a county agricultural society or independent agricultural society under Chapter 1711. of the Revised Code. This division applies only to a county.	5246 5247 5248 5249 5250 5251
(OO) For constructing, rehabilitating, repairing, or maintaining sidewalks, walkways, trails, bicycle pathways, or similar improvements, or acquiring ownership interests in land necessary for the foregoing improvements;	5252 5253 5254 5255
(PP) For both of the purposes set forth in divisions (G) and (OO) of this section.	5256 5257
(QQ) For both of the purposes set forth in divisions (H) and (HH) of this section. This division applies only to a township.	5258 5259 5260
(RR) For the legislative authority of a municipal corporation, board of county commissioners of a county, or board	5261 5262

of township trustees of a township to acquire agricultural easements, as defined in section 5301.67 of the Revised Code, and to supervise and enforce the easements.	5263 5264 5265
(SS) For both of the purposes set forth in divisions (BB) and (KK) of this section. This division applies only to a county.	5266 5267 5268
(TT) For the maintenance and operation of a facility that is organized in whole or in part to promote the sciences and natural history under section 307.761 of the Revised Code.	5269 5270 5271
(UU) For the creation and operation of a county land reutilization corporation and for any programs or activities of the corporation found by the board of directors of the corporation to be consistent with the purposes for which the corporation is organized;	5272 5273 5274 5275 5276
(VV) For construction and maintenance of improvements and expenses of soil and water conservation district programs under Chapter 940. of the Revised Code;	5277 5278 5279
(WW) For the OSU extension fund created under section 3335.35 of the Revised Code for the purposes prescribed under section 3335.36 of the Revised Code for the benefit of the citizens of a county. This division applies only to a county.	5280 5281 5282 5283
(XX) For a municipal corporation that withdraws or proposes by resolution to withdraw from a regional transit authority under section 306.55 of the Revised Code to provide transportation services for the movement of persons within, from, or to the municipal corporation;	5284 5285 5286 5287 5288
(YY) For any combination of the purposes specified in divisions (NN), (VV), and (WW) of this section. This division applies only to a county.	5289 5290 5291

The resolution shall be confined to the purpose or 5292  
purposes described in one division of this section, to which the 5293  
revenue derived therefrom shall be applied. The existence in any 5294  
other division of this section of authority to levy a tax for 5295  
any part or all of the same purpose or purposes does not 5296  
preclude the use of such revenues for any part of the purpose or 5297  
purposes of the division under which the resolution is adopted. 5298

The resolution shall specify the amount of the increase in 5299  
rate that it is necessary to levy, the purpose of that increase 5300  
in rate, and the number of years during which the increase in 5301  
rate shall be in effect, which may or may not include a levy 5302  
upon the duplicate of the current year. The number of years may 5303  
be any number not exceeding five, except as follows: 5304

(1) When the additional rate is for the payment of debt 5305  
charges, the increased rate shall be for the life of the 5306  
indebtedness. 5307

(2) When the additional rate is for any of the following, 5308  
the increased rate shall be for a continuing period of time: 5309

(a) For the current expenses for a detention facility 5310  
district, a district organized under section 2151.65 of the 5311  
Revised Code, or a combined district organized under sections 5312  
2151.65 and 2152.41 of the Revised Code; 5313

(b) For providing a county's share of the cost of 5314  
maintaining and operating schools, district detention 5315  
facilities, forestry camps, or other facilities, or any 5316  
combination thereof, established under section 2151.65 or 5317  
2152.41 of the Revised Code or under both of those sections. 5318

(3) When the additional rate is for either of the 5319  
following, the increased rate may be for a continuing period of 5320

time: 5321

(a) For the purposes set forth in division (I), (J), (U), 5322  
or (KK) of this section; 5323

(b) For the maintenance and operation of a joint 5324  
recreation district. 5325

(4) When the increase is for the purpose or purposes set 5326  
forth in division (D), (G), (H), (T), (Z), (CC), or (PP) of this 5327  
section, the tax levy may be for any specified number of years 5328  
or for a continuing period of time, as set forth in the 5329  
resolution. 5330

A levy for one of the purposes set forth in division (G), 5331  
(I), (J), or (U) of this section may be reduced pursuant to 5332  
section 5705.261 or 5705.31 of the Revised Code. A levy for one 5333  
of the purposes set forth in division (G), (I), (J), or (U) of 5334  
this section may also be terminated or permanently reduced by 5335  
the taxing authority if it adopts a resolution stating that the 5336  
continuance of the levy is unnecessary and the levy shall be 5337  
terminated or that the millage is excessive and the levy shall 5338  
be decreased by a designated amount. 5339

A resolution of a detention facility district, a district 5340  
organized under section 2151.65 of the Revised Code, or a 5341  
combined district organized under both sections 2151.65 and 5342  
2152.41 of the Revised Code may include both current expenses 5343  
and other purposes, provided that the resolution shall apportion 5344  
the annual rate of levy between the current expenses and the 5345  
other purpose or purposes. The apportionment need not be the 5346  
same for each year of the levy, but the respective portions of 5347  
the rate actually levied each year for the current expenses and 5348  
the other purpose or purposes shall be limited by the 5349

apportionment. 5350

Whenever a board of county commissioners, acting either as 5351  
the taxing authority of its county or as the taxing authority of 5352  
a sewer district or subdistrict created under Chapter 6117. of 5353  
the Revised Code, by resolution declares it necessary to levy a 5354  
tax in excess of the ten-mill limitation for the purpose of 5355  
constructing, improving, or extending sewage disposal plants or 5356  
sewage systems, the tax may be in effect for any number of years 5357  
not exceeding twenty, and the proceeds of the tax, 5358  
notwithstanding the general provisions of this section, may be 5359  
used to pay debt charges on any obligations issued and 5360  
outstanding on behalf of the subdivision for the purposes 5361  
enumerated in this paragraph, provided that any such obligations 5362  
have been specifically described in the resolution. 5363

A resolution adopted by the legislative authority of a 5364  
municipal corporation that is for the purpose in division (XX) 5365  
of this section may be combined with the purpose provided in 5366  
section 306.55 of the Revised Code, by vote of two-thirds of all 5367  
members of the legislative authority. The legislative authority 5368  
may certify the resolution to the appropriate board of elections 5369  
as a combined question. The question appearing on the ballot 5370  
shall be as provided in section 5705.252 of the Revised Code. 5371

A levy for the purpose set forth in division (BB) of this 5372  
section may be imposed in all or a portion of the territory of a 5373  
subdivision. If the 9-1-1 system to be established and operated 5374  
with levy funds excludes territory located within the 5375  
subdivision, the resolution adopted under this section, or a 5376  
resolution proposing to renew such a levy that was imposed in 5377  
all of the territory of the subdivision, may describe the area 5378  
served or to be served by the system and specify that the 5379

proposed tax would be imposed only in the areas receiving or to 5380  
receive the service. Upon passage of such a resolution, the 5381  
appropriate board of elections shall submit the question of the 5382  
tax levy only to those electors residing in the area or areas in 5383  
which the tax would be imposed. If the 9-1-1 system would serve 5384  
the entire subdivision, the resolution shall not exclude 5385  
territory from the tax levy. 5386

The resolution shall go into immediate effect upon its 5387  
passage, and no publication of the resolution is necessary other 5388  
than that provided for in the notice of election 5389

When the electors of a subdivision or, in the case of a 5390  
qualifying library levy for the support of a library association 5391  
or private corporation, the electors of the association library 5392  
district or, in the case of a 9-1-1 system levy serving only a 5393  
portion of the territory of a subdivision, the electors of the 5394  
portion of the subdivision in which the levy would be imposed 5395  
have approved a tax levy under this section, the taxing 5396  
authority of the subdivision may anticipate a fraction of the 5397  
proceeds of the levy and issue anticipation notes in accordance 5398  
with section 5705.191 or 5705.193 of the Revised Code. 5399

**Sec. 5705.191.** The taxing authority of any subdivision, 5400  
other than the board of education of a school district or the 5401  
taxing authority of a county school financing district, by a 5402  
vote of two-thirds of all its members, may declare by resolution 5403  
that the amount of taxes that may be raised within the ten-mill 5404  
limitation by levies on the current tax duplicate will be 5405  
insufficient to provide an adequate amount for the necessary 5406  
requirements of the subdivision, and that it is necessary to 5407  
levy a tax in excess of such limitation for any of the purposes 5408  
in section 5705.19 of the Revised Code, or to supplement the 5409

general fund for the purpose of making appropriations for one or 5410  
more of the following purposes: public assistance, human or 5411  
social services, relief, welfare, hospitalization, health, and 5412  
support of general hospitals, and that the question of such 5413  
additional tax levy shall be submitted to the electors of the 5414  
subdivision at a general, primary, or special election to be 5415  
held at a time therein specified. In the case of a qualifying 5416  
library levy for the support of a library association or private 5417  
corporation, the question of the levy shall be submitted to the 5418  
electors of the association library district. Such resolution 5419  
shall not include a levy on the current tax list and duplicate 5420  
unless such election is to be held at or prior to the general 5421  
election day of the current tax year. Such resolution shall 5422  
conform to the requirements of section 5705.19 of the Revised 5423  
Code, except that a levy to supplement the general fund for the 5424  
purposes of public assistance, human or social services, relief, 5425  
welfare, hospitalization, health, or the support of general or 5426  
tuberculosis hospitals may not be for a longer period than ten 5427  
years. All other levies under this section may not be for a 5428  
longer period than five years unless a longer period is 5429  
permitted by section 5705.19 of the Revised Code, and the 5430  
resolution shall specify the date of holding such election, 5431  
which shall not be earlier than ninety days after the adoption 5432  
and certification of such resolution. The resolution shall go 5433  
into immediate effect upon its passage and no publication of the 5434  
same is necessary other than that provided for in the notice of 5435  
election. A copy of such resolution, immediately after its 5436  
passage, shall be certified to the appropriate board of 5437  
elections ~~of the proper county or counties~~ in the manner 5438  
provided by section 5705.25 of the Revised Code, and such 5439  
section shall govern the arrangements for the submission of such 5440  
question and other matters with respect to such election, to 5441



which section 5705.25 of the Revised Code refers, excepting that 5442  
such election shall be held on the date specified in the 5443  
resolution, which shall be consistent with the requirements of 5444  
section 3501.01 of the Revised Code, provided that only one 5445  
special election for the submission of such question may be held 5446  
in any one calendar year and provided that a special election 5447  
may be held upon the same day a primary election is held. 5448  
Publication of notice of that election shall be made in a 5449  
newspaper of general circulation in the county once a week for 5450  
two consecutive weeks, or as provided in section 7.16 of the 5451  
Revised Code, prior to the election. If the appropriate board of 5452  
elections operates and maintains a web site, the appropriate 5453  
board of elections shall post notice of the election on its web 5454  
site for thirty days prior to the election. 5455

If a majority of the electors voting on the question vote 5456  
in favor thereof, the taxing authority of the subdivision may 5457  
make the necessary levy within such subdivision or, in the case 5458  
of a qualifying library levy for the support of a library 5459  
association or private corporation, within the association 5460  
library district, at the additional rate or at any lesser rate 5461  
outside the ten-mill limitation on the tax list and duplicate 5462  
for the purpose stated in the resolution. Such tax levy shall be 5463  
included in the next annual tax budget that is certified to the 5464  
county budget commission. 5465

After the approval of such a levy by the electors, the 5466  
taxing authority of the subdivision may anticipate a fraction of 5467  
the proceeds of such levy and issue anticipation notes. In the 5468  
case of a continuing levy that is not levied for the purpose of 5469  
current expenses, notes may be issued at any time after approval 5470  
of the levy in an amount not more than fifty per cent of the 5471  
total estimated proceeds of the levy for the succeeding ten 5472

years, less an amount equal to the fraction of the proceeds of 5473  
the levy previously anticipated by the issuance of anticipation 5474  
notes. In the case of a levy for a fixed period that is not for 5475  
the purpose of current expenses, notes may be issued at any time 5476  
after approval of the levy in an amount not more than fifty per 5477  
cent of the total estimated proceeds of the levy throughout the 5478  
remaining life of the levy, less an amount equal to the fraction 5479  
of the proceeds of the levy previously anticipated by the 5480  
issuance of anticipation notes. In the case of a levy for 5481  
current expenses, notes may be issued after the approval of the 5482  
levy by the electors and prior to the time when the first tax 5483  
collection from the levy can be made. Such notes may be issued 5484  
in an amount not more than fifty per cent of the total estimated 5485  
proceeds of the levy throughout the term of the levy in the case 5486  
of a levy for a fixed period, or fifty per cent of the total 5487  
estimated proceeds for the first ten years of the levy in the 5488  
case of a continuing levy. 5489

No anticipation notes that increase the net indebtedness 5490  
of a county may be issued without the prior consent of the board 5491  
of county commissioners of that county. The notes shall be 5492  
issued as provided in section 133.24 of the Revised Code, shall 5493  
have principal payments during each year after the year of their 5494  
issuance over a period not exceeding the life of the levy 5495  
anticipated, and may have a principal payment in the year of 5496  
their issuance. 5497

"Taxing authority" and "subdivision" have the same 5498  
meanings as in section 5705.01 of the Revised Code. 5499

This section is supplemental to and not in derogation of 5500  
sections 5705.20, 5705.21, and 5705.22 of the Revised Code. 5501

**Sec. 5705.195.** Within five days after the resolution is 5502

certified to the county auditor as provided by section 5705.194 5503  
of the Revised Code, the auditor shall calculate and certify to 5504  
the taxing authority the annual levy, expressed in dollars and 5505  
cents for each one hundred dollars of valuation as well as in 5506  
mills for each one dollar of valuation, throughout the life of 5507  
the levy which will be required to produce the annual amount set 5508  
forth in the resolution assuming that the amount of the tax list 5509  
of such subdivision remains throughout the life of the levy the 5510  
same as the amount of the tax list for the current year, and if 5511  
this is not determined, the estimated amount submitted by the 5512  
auditor to the county budget commission. When considering the 5513  
tangible personal property component of the tax valuation of the 5514  
subdivision, the county auditor shall take into account the 5515  
assessment percentages prescribed in section 5711.22 of the 5516  
Revised Code. The tax commissioner may issue rules, orders, or 5517  
instructions directing how the assessment percentages must be 5518  
utilized. 5519

Upon receiving the certification from the county auditor, 5520  
if the taxing authority desires to proceed with the submission 5521  
of the question it shall, not less than ninety days before the 5522  
day of such election, certify its resolution, together with the 5523  
amount of the average tax levy, expressed in dollars and cents 5524  
for each one hundred dollars of valuation as well as in mills 5525  
for each one dollar of valuation, estimated by the auditor, and 5526  
the number of years the levy is to run to the appropriate board 5527  
of elections ~~of the county~~, which shall prepare the ballots and 5528  
make other necessary arrangements for the submission of the 5529  
question to the voters of the subdivision. 5530

**Sec. 5705.199.** (A) At any time the board of education of a 5531  
city, local, exempted village, cooperative education, or joint 5532  
vocational school district, by a vote of two-thirds of all its 5533

members, may declare by resolution that the revenue that will be 5534  
raised by all tax levies that the district is authorized to 5535  
impose, when combined with state and federal revenues, will be 5536  
insufficient to provide for the necessary requirements of the 5537  
school district, and that it is therefore necessary to levy a 5538  
tax in excess of the ten-mill limitation for the purpose of 5539  
providing for the necessary requirements of the school district. 5540  
Such a levy shall be proposed as a substitute for all or a 5541  
portion of one or more existing levies imposed under sections 5542  
5705.194 to 5705.197 of the Revised Code or under this section, 5543  
by levying a tax as follows: 5544

(1) In the initial year the levy is in effect, the levy 5545  
shall be in a specified amount of money equal to the aggregate 5546  
annual dollar amount of proceeds derived from the levy or 5547  
levies, or portion thereof, being substituted. 5548

(2) In each subsequent year the levy is in effect, the 5549  
levy shall be in a specified amount of money equal to the sum of 5550  
the following: 5551

(a) The dollar amount of the proceeds derived from the 5552  
levy in the prior year; and 5553

(b) The dollar amount equal to the product of the total 5554  
taxable value of all taxable real property in the school 5555  
district in the then-current year, excluding carryover property 5556  
as defined in section 319.301 of the Revised Code, multiplied by 5557  
the annual levy, expressed in mills for each one dollar of 5558  
valuation, that was required to produce the annual dollar amount 5559  
of the levy under this section in the prior year; provided, that 5560  
the amount under division (A) (2) (b) of this section shall not be 5561  
less than zero. 5562

(B) The resolution proposing the substitute levy shall 5563  
specify the annual dollar amount the levy is to produce in its 5564  
initial year; the first calendar year in which the levy will be 5565  
due; and the term of the levy expressed in years, which may be 5566  
any number not exceeding ten, or for a continuing period of 5567  
time. The resolution shall specify the date of holding the 5568  
election, which shall not be earlier than ninety days after 5569  
certification of the resolution to the appropriate board of 5570  
elections, and which shall be consistent with the requirements 5571  
of section 3501.01 of the Revised Code. If two or more existing 5572  
levies are to be included in a single substitute levy, but are 5573  
not scheduled to expire in the same year, the resolution shall 5574  
specify that the existing levies to be substituted shall not be 5575  
levied after the year preceding the year in which the substitute 5576  
levy is first imposed. 5577

The resolution shall go into immediate effect upon its 5578  
passage, and no publication of the resolution shall be necessary 5579  
other than that provided for in the notice of election. A copy 5580  
of the resolution shall immediately after its passage be 5581  
certified to the county auditor in the manner provided by 5582  
section 5705.195 of the Revised Code, and sections 5705.194 and 5583  
5705.196 of the Revised Code shall govern the arrangements for 5584  
the submission of the question and other matters concerning the 5585  
notice of election and the election, except as may be provided 5586  
otherwise in this section. 5587

(C) The form of the ballot to be used at the election on 5588  
the question of a levy under this section shall be as follows: 5589

"Shall a tax levy substituting for an existing levy be 5590  
imposed by the ..... (here insert name of school district) 5591  
for the purpose of providing for the necessary requirements of 5592

the school district in the initial sum of ..... (here 5593  
insert the annual dollar amount the levy is to produce in its 5594  
initial year), and a levy of taxes be made outside of the ten- 5595  
mill limitation estimated by the county auditor to 5596  
require ..... (here insert number of mills) mills for each 5597  
one dollar of valuation, which amounts to ..... (here 5598  
insert rate expressed in dollars and cents) for each one hundred 5599  
dollars of valuation for the initial year of the tax, for a 5600  
period of ..... (here insert the number of years the levy 5601  
is to be imposed, or that it will be levied for a continuing 5602  
period of time), commencing in ..... (first year the tax is 5603  
to be levied), first due in calendar year ..... (first 5604  
calendar year in which the tax shall be due), with the sum of 5605  
such tax to increase only if and as new land or real property 5606  
improvements not previously taxed by the school district are 5607  
added to its tax list? 5608

<del>FOR THE TAX LEVY</del> <u>For the Tax Levy</u>
<del>AGAINST THE TAX LEVY</del> <u>Against the Tax Levy</u>

"

If the levy submitted is a proposal to substitute all or a 5615  
portion of more than one existing levy, the form of the ballot 5616  
may be changed so long as the ballot reflects the number of 5617  
levies to be substituted and that none of the existing levies to 5618  
be substituted will be levied after the year preceding the year 5619  
in which the substitute levy is first imposed. The form of the 5620  
ballot shall be modified by substituting the statement "Shall a 5621  
tax levy substituting for an existing levy" with "Shall a tax 5622

levy substituting for existing levies" and adding the following 5623  
statement after "added to its tax list?" and before "For the Tax 5624  
Levy": 5625

"If approved, any remaining tax years on any of 5626  
the ..... (here insert the number of existing levies) 5627  
existing levies will not be collected after ..... (here 5628  
insert the current tax year or, if not the current tax year, the 5629  
applicable tax year)." 5630

(D) The submission of questions to the electors under this 5631  
section is subject to the limitation on the number of election 5632  
dates established by section 5705.214 of the Revised Code. 5633

(E) If a majority of the electors voting on the question 5634  
so submitted in an election vote in favor of the levy, the board 5635  
of education may make the necessary levy within the school 5636  
district at the rate and for the purpose stated in the 5637  
resolution. The tax levy shall be included in the next tax 5638  
budget that is certified to the county budget commission. 5639

(F) A levy for a continuing period of time may be 5640  
decreased pursuant to section 5705.261 of the Revised Code. 5641

(G) A levy under this section substituting for all or a 5642  
portion of one or more existing levies imposed under sections 5643  
5705.194 to 5705.197 of the Revised Code or under this section 5644  
shall be treated as having renewed the levy or levies being 5645  
substituted for purposes of the payments made under sections 5646  
5751.20 to 5751.22 of the Revised Code. 5647

(H) After the approval of a levy on the current tax list 5648  
and duplicate, and prior to the time when the first tax 5649  
collection from the levy can be made, the board of education may 5650  
anticipate a fraction of the proceeds of the levy and issue 5651

anticipation notes in a principal amount not exceeding fifty per 5652  
cent of the total estimated proceeds of the levy to be collected 5653  
during the first year of the levy. The notes shall be issued as 5654  
provided in section 133.24 of the Revised Code, shall have 5655  
principal payments during each year after the year of their 5656  
issuance over a period not to exceed five years, and may have a 5657  
principal payment in the year of their issuance. 5658

**Sec. 5705.21.** (A) At any time, the board of education of 5659  
any city, local, exempted village, cooperative education, or 5660  
joint vocational school district, by a vote of two-thirds of all 5661  
its members, may declare by resolution that the amount of taxes 5662  
that may be raised within the ten-mill limitation by levies on 5663  
the current tax duplicate will be insufficient to provide an 5664  
adequate amount for the necessary requirements of the school 5665  
district, that it is necessary to levy a tax in excess of such 5666  
limitation for one of the purposes specified in division (A), 5667  
(D), (F), (H), or (DD) of section 5705.19 of the Revised Code, 5668  
for general permanent improvements, for the purpose of operating 5669  
a cultural center, for the purpose of providing for school 5670  
safety and security, or for the purpose of providing education 5671  
technology, and that the question of such additional tax levy 5672  
shall be submitted to the electors of the school district at a 5673  
special election on a day to be specified in the resolution. In 5674  
the case of a qualifying library levy for the support of a 5675  
library association or private corporation, the question shall 5676  
be submitted to the electors of the association library 5677  
district. If the resolution states that the levy is for the 5678  
purpose of operating a cultural center, the ballot shall state 5679  
that the levy is "for the purpose of operating the..... 5680  
(name of cultural center).". 5681

As used in this division, "cultural center" means a 5682



freestanding building, separate from a public school building, 5683  
that is open to the public for educational, musical, artistic, 5684  
and cultural purposes; "education technology" means, but is not 5685  
limited to, computer hardware, equipment, materials, and 5686  
accessories, equipment used for two-way audio or video, and 5687  
software; and "general permanent improvements" means permanent 5688  
improvements without regard to the limitation of division (F) of 5689  
section 5705.19 of the Revised Code that the improvements be a 5690  
specific improvement or a class of improvements that may be 5691  
included in a single bond issue. 5692

A resolution adopted under this division shall be confined 5693  
to a single purpose and shall specify the amount of the increase 5694  
in rate that it is necessary to levy, the purpose of the levy, 5695  
and the number of years during which the increase in rate shall 5696  
be in effect. The number of years may be any number not 5697  
exceeding five or, if the levy is for current expenses of the 5698  
district or for general permanent improvements, for a continuing 5699  
period of time. 5700

(B) (1) The board of education of a qualifying school 5701  
district, by resolution, may declare that it is necessary to 5702  
levy a tax in excess of the ten-mill limitation for the purpose 5703  
of paying the current expenses of partnering community schools 5704  
and, if any of the levy proceeds are so allocated, of the 5705  
district. A qualifying school district that is not a municipal 5706  
school district may allocate all of the levy proceeds to 5707  
partnering community schools. A municipal school district shall 5708  
allocate a portion of the levy proceeds to the current expenses 5709  
of the district. The resolution shall declare that the question 5710  
of the additional tax levy shall be submitted to the electors of 5711  
the school district at a special election on a day to be 5712  
specified in the resolution. The resolution shall state the 5713

purpose of the levy, the rate of the tax expressed in mills per 5714  
dollar of taxable value, the number of such mills to be levied 5715  
for the current expenses of the partnering community schools and 5716  
the number of such mills, if any, to be levied for the current 5717  
expenses of the school district, the number of years the tax 5718  
will be levied, and the first year the tax will be levied. The 5719  
number of years the tax may be levied may be any number not 5720  
exceeding ten years, or for a continuing period of time. 5721

The levy of a tax for the current expenses of a partnering 5722  
community school under this section and the distribution of 5723  
proceeds from the tax by a qualifying school district to 5724  
partnering community schools is hereby determined to be a proper 5725  
public purpose. 5726

(2) (a) If any portion of the levy proceeds are to be 5727  
allocated to the current expenses of the qualifying school 5728  
district, the form of the ballot at an election held pursuant to 5729  
division (B) of this section shall be as follows: 5730

"Shall a levy be imposed by the..... (insert the name 5731  
of the qualifying school district) for the purpose of current 5732  
expenses of the school district and of partnering community 5733  
schools at a rate not exceeding..... (insert the number of 5734  
mills) mills for each one dollar of valuation, of which..... 5735  
(insert the number of mills to be allocated to partnering 5736  
community schools) mills is to be allocated to partnering 5737  
community schools), which amounts to..... (insert the rate 5738  
expressed in dollars and cents) for each one hundred dollars of 5739  
valuation, for..... (insert the number of years the levy is to 5740  
be imposed, or that it will be levied for a continuing period of 5741  
time), beginning..... (insert first year the tax is to be 5742  
levied), which will first be payable in calendar year..... 5743

(insert the first calendar year in which the tax would be payable)?

<del>FOR THE TAX LEVY</del> <u>For the Tax Levy</u>
<del>AGAINST THE TAX LEVY</del> <u>Against the Tax Levy</u>

"

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

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

<del>FOR THE TAX LEVY</del> <u>For the Tax Levy</u>
<del>AGAINST THE TAX LEVY</del> <u>Against the Tax Levy</u>

"

(3) Upon each receipt of a tax distribution by the 5773  
qualifying school district, the board of education shall credit 5774  
the portion allocated to partnering community schools to the 5775  
partnering community schools fund. All income from the 5776  
investment of money in the partnering community schools fund 5777  
shall be credited to that fund. 5778

(a) If the qualifying school district is a municipal 5779  
school district, the board of education shall distribute the 5780  
partnering community schools amount among the then qualifying 5781  
community schools not more than forty-five days after the school 5782  
district receives and deposits each tax distribution. From each 5783  
tax distribution, each such partnering community school shall 5784  
receive a portion of the partnering community schools amount in 5785  
the proportion that the number of its resident students bears to 5786  
the aggregate number of resident students of all such partnering 5787  
community schools as of the date of receipt and deposit of the 5788  
tax distribution. 5789

(b) If the qualifying school district is not a municipal 5790  
school district, the board of education may distribute all or a 5791  
portion of the amount in the partnering community schools fund 5792  
during a fiscal year to partnering community schools on or 5793  
before the first day of June of the preceding fiscal year. Each 5794  
such partnering community school shall receive a portion of the 5795  
amount distributed by the board from the partnering community 5796  
schools fund during the fiscal year in the proportion that the 5797  
number of its resident students bears to the aggregate number of 5798  
resident students of all such partnering community schools as of 5799  
the date the school district received and deposited the most 5800  
recent tax distribution. On or before the fifteenth day of June 5801  
of each fiscal year, the board of education shall announce an 5802  
estimated allocation to partnering community schools for the 5803

ensuing fiscal year. The board is not required to allocate to 5804  
partnering community schools the entire partnering community 5805  
schools amount in the fiscal year in which a tax distribution is 5806  
received and deposited in the partnering community schools fund. 5807  
The estimated allocation shall be published on the web site of 5808  
the school district and expressed as a dollar amount per 5809  
resident student. The actual allocation to community schools in 5810  
a fiscal year need not conform to the estimate published by the 5811  
school district so long if the estimate was made in good faith. 5812

Distributions by a school district under division (B) (3) 5813  
(b) of this section shall be made in accordance with 5814  
distribution agreements entered into by the board of education 5815  
and each partnering community school eligible for distributions 5816  
under this division. The distribution agreements shall be 5817  
certified to the department of education each fiscal year before 5818  
the thirtieth day of July. Each agreement shall provide for at 5819  
least three distributions by the school district to the 5820  
partnering community school during the fiscal year and shall 5821  
require the initial distribution be made on or before the 5822  
thirtieth day of July. 5823

(c) For the purposes of division (B) of this section, the 5824  
number of resident students shall be the number of such students 5825  
reported under section 3317.03 of the Revised Code and 5826  
established by the department of education as of the date of 5827  
receipt and deposit of the tax distribution. 5828

(4) To the extent an agreement whereby the qualifying 5829  
school district and a community school endorse each other's 5830  
programs is necessary for the community school to qualify as a 5831  
partnering community school under division (B) (6) (b) of this 5832  
section, the board of education of the school district shall 5833

certify to the department of education the agreement along with 5834  
the determination that such agreement satisfies the requirements 5835  
of that division. The board's determination is conclusive. 5836

(5) For the purposes of Chapter 3317. of the Revised Code 5837  
or other laws referring to the "taxes charged and payable" for a 5838  
school district, the taxes charged and payable for a qualifying 5839  
school district that levies a tax under division (B) of this 5840  
section includes only the taxes charged and payable under that 5841  
levy for the current expenses of the school district, and does 5842  
not include the taxes charged and payable for the current 5843  
expenses of partnering community schools. The taxes charged and 5844  
payable for the current expenses of partnering community schools 5845  
shall not affect the calculation of "state education aid" as 5846  
defined in section 5751.20 of the Revised Code. 5847

(6) As used in division (B) of this section: 5848

(a) "Qualifying school district" means a municipal school 5849  
district, as defined in section 3311.71 of the Revised Code or a 5850  
school district that contains within its territory a partnering 5851  
community school. 5852

(b) "Partnering community school" means a community school 5853  
established under Chapter 3314. of the Revised Code that is 5854  
located within the territory of the qualifying school district 5855  
and meets one of the following criteria: 5856

(i) If the qualifying school district is a municipal 5857  
school district, the community school is sponsored by the 5858  
district or is a party to an agreement with the district whereby 5859  
the district and the community school endorse each other's 5860  
programs; 5861

(ii) If the qualifying school district is not a municipal 5862

school district, the community school is sponsored by a sponsor 5863  
that was rated as "exemplary" in the ratings most recently 5864  
published under section 3314.016 of the Revised Code before the 5865  
resolution proposing the levy is certified to the appropriate 5866  
board of elections. 5867

(c) "Partnering community schools amount" means the 5868  
product obtained, as of the receipt and deposit of the tax 5869  
distribution, by multiplying the amount of a tax distribution by 5870  
a fraction, the numerator of which is the number of mills per 5871  
dollar of taxable value of the property tax to be allocated to 5872  
partnering community schools, and the denominator of which is 5873  
the total number of mills per dollar of taxable value authorized 5874  
by the electors in the election held under division (B) of this 5875  
section, each as set forth in the resolution levying the tax. If 5876  
the resolution allocates all of the levy proceeds to partnering 5877  
community schools, the "partnering schools amount" equals the 5878  
amount of the tax distribution. 5879

(d) "Partnering community schools fund" means a separate 5880  
fund established by the board of education of a qualifying 5881  
school district for the deposit of partnering community school 5882  
amounts under this section. 5883

(e) "Resident student" means a student enrolled in a 5884  
partnering community school who is entitled to attend school in 5885  
the qualifying school district under section 3313.64 or 3313.65 5886  
of the Revised Code. 5887

(f) "Tax distribution" means a distribution of proceeds of 5888  
the tax authorized by division (B) of this section under section 5889  
321.24 of the Revised Code and distributions that are 5890  
attributable to that tax under sections 323.156 and 4503.068 of 5891  
the Revised Code or other applicable law. 5892

(C) A resolution adopted under this section shall specify 5893  
the date of holding the election, which shall not be earlier 5894  
than ninety days after the adoption and certification of the 5895  
resolution and which shall be consistent with the requirements 5896  
of section 3501.01 of the Revised Code. 5897

A resolution adopted under this section may propose to 5898  
renew one or more existing levies imposed under division (A) or 5899  
(B) of this section or to increase or decrease a single levy 5900  
imposed under either such division. 5901

If the board of education imposes one or more existing 5902  
levies for the purpose specified in division (F) of section 5903  
5705.19 of the Revised Code, the resolution may propose to renew 5904  
one or more of those existing levies, or to increase or decrease 5905  
a single such existing levy, for the purpose of general 5906  
permanent improvements. 5907

If the resolution proposes to renew two or more existing 5908  
levies, the levies shall be levied for the same purpose. The 5909  
resolution shall identify those levies and the rates at which 5910  
they are levied. The resolution also shall specify that the 5911  
existing levies shall not be extended on the tax lists after the 5912  
year preceding the year in which the renewal levy is first 5913  
imposed, regardless of the years for which those levies 5914  
originally were authorized to be levied. 5915

If the resolution proposes to renew an existing levy 5916  
imposed under division (B) of this section, the rates allocated 5917  
to the qualifying school district and to partnering community 5918  
schools each may be increased or decreased or remain the same, 5919  
and the total rate may be increased, decreased, or remain the 5920  
same. The resolution and notice of election shall specify the 5921  
number of the mills to be levied for the current expenses of the 5922



partnering community schools and the number of the mills, if 5923  
any, to be levied for the current expenses of the qualifying 5924  
school district. 5925

A resolution adopted under this section shall go into 5926  
immediate effect upon its passage, and no publication of the 5927  
resolution shall be necessary other than that provided for in 5928  
the notice of election. A copy of the resolution shall 5929  
immediately after its passing be certified to the appropriate 5930  
board of elections ~~of the proper county~~ in the manner provided 5931  
by section 5705.25 of the Revised Code. That section shall 5932  
govern the arrangements for the submission of such question and 5933  
other matters concerning the election to which that section 5934  
refers, including publication of notice of the election, except 5935  
that the election shall be held on the date specified in the 5936  
resolution. In the case of a resolution adopted under division 5937  
(B) of this section, the publication of notice of that election 5938  
shall state the number of the mills, if any, to be levied for 5939  
the current expenses of partnering community schools and the 5940  
number of the mills to be levied for the current expenses of the 5941  
qualifying school district. If a majority of the electors voting 5942  
on the question so submitted in an election vote in favor of the 5943  
levy, the board of education may make the necessary levy within 5944  
the school district or, in the case of a qualifying library levy 5945  
for the support of a library association or private corporation, 5946  
within the association library district, at the additional rate, 5947  
or at any lesser rate in excess of the ten-mill limitation on 5948  
the tax list, for the purpose stated in the resolution. A levy 5949  
for a continuing period of time may be reduced pursuant to 5950  
section 5705.261 of the Revised Code. The tax levy shall be 5951  
included in the next tax budget that is certified to the county 5952  
budget commission. 5953

(D) (1) After the approval of a levy on the current tax list and duplicate for current expenses, for recreational purposes, for community centers provided for in section 755.16 of the Revised Code, or for a public library of the district under division (A) of this section, 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 during the first year of the levy.

(2) After the approval of a levy for general permanent improvements for a specified number of years or for permanent improvements having the purpose specified in division (F) of section 5705.19 of the Revised Code, 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 remaining to be collected in each year over a period of five years after the issuance of the notes.

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

(3) After approval of a levy for general permanent improvements for a continuing period of time, 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 in each year over a specified period of years, not

exceeding ten, after the issuance of the notes. 5984

The notes shall be issued as provided in section 133.24 of 5985  
the Revised Code, shall have principal payments during each year 5986  
after the year of their issuance over a period not to exceed ten 5987  
years, and may have a principal payment in the year of their 5988  
issuance. 5989

(4) After the approval of a levy on the current tax list 5990  
and duplicate under division (B) of this section, and prior to 5991  
the time when the first tax collection from the levy can be 5992  
made, the board of education may anticipate a fraction of the 5993  
proceeds of the levy for the current expenses of the school 5994  
district and issue anticipation notes in a principal amount not 5995  
exceeding fifty per cent of the estimated proceeds of the levy 5996  
to be collected during the first year of the levy and allocated 5997  
to the school district. The portion of the levy proceeds to be 5998  
allocated to partnering community schools under that division 5999  
shall not be included in the estimated proceeds anticipated 6000  
under this division and shall not be used to pay debt charges on 6001  
any anticipation notes. 6002

The notes shall be issued as provided in section 133.24 of 6003  
the Revised Code, shall have principal payments during each year 6004  
after the year of their issuance over a period not to exceed 6005  
five years, and may have a principal payment in the year of 6006  
their issuance. 6007

(E) The submission of questions to the electors under this 6008  
section is subject to the limitation on the number of election 6009  
dates established by section 5705.214 of the Revised Code. 6010

(F) The board of education of any school district that 6011  
levies a tax under this section for the purpose of providing for 6012

school safety and security may report to the department of 6013  
education how the district is using revenue from that tax. 6014

**Sec. 5705.211.** (A) As used in this section: 6015

(1) "Adjusted charge-off increase" for a tax year means 6016  
two and two-tenths per cent of the cumulative carryover property 6017  
value increase. 6018

(2) "Cumulative carryover property value increase" means 6019  
the sum of the increases in carryover value certified under 6020  
division (B) (2) of section 3317.015 of the Revised Code and 6021  
included in a school district's total taxable value in the 6022  
computation of recognized valuation under division (B) of that 6023  
section for all fiscal years from the fiscal year that ends in 6024  
the first tax year a levy under this section is extended on the 6025  
tax list of real and public utility property until and including 6026  
the fiscal year that ends in the current tax year. 6027

(3) "Taxes charged and payable" means the taxes charged 6028  
and payable from a tax levy extended on the real and public 6029  
utility property tax list and the general list of personal 6030  
property before any reduction under section 319.302, 323.152, or 6031  
323.158 of the Revised Code. 6032

(B) The board of education of a city, local, or exempted 6033  
village school district may adopt a resolution proposing the 6034  
levy of a tax in excess of the ten-mill limitation for the 6035  
purpose of paying the current operating expenses of the 6036  
district. If the resolution is approved as provided in division 6037  
(D) of this section, the tax may be levied at such a rate each 6038  
tax year that the total taxes charged and payable from the levy 6039  
equals the adjusted charge-off increase for the tax year or 6040  
equals a lesser amount as prescribed under division (C) of this 6041

section. The tax may be levied for a continuing period of time 6042  
or for a specific number of years, but not fewer than five 6043  
years, as provided in the resolution. The tax may not be placed 6044  
on the tax list for a tax year beginning before the first day of 6045  
January following adoption of the resolution. A board of 6046  
education may not adopt a resolution under this section 6047  
proposing to levy a tax under this section concurrently with any 6048  
other tax levied by the board under this section. 6049

(C) After the first year a tax is levied under this 6050  
section, the rate of the tax in any year shall not exceed the 6051  
rate, estimated by the county auditor, that would cause the sums 6052  
levied from the tax against carryover property to exceed one 6053  
hundred four per cent of the sums levied from the tax against 6054  
carryover property in the preceding year. A board of education 6055  
imposing a tax under this section may specify in the resolution 6056  
imposing the tax that the percentage shall be less than one 6057  
hundred four per cent, but the percentage shall not be less than 6058  
one hundred per cent. At any time after a resolution adopted 6059  
under this section is approved by a majority of electors as 6060  
provided in division (D) of this section, the board of 6061  
education, by resolution, may decrease the percentage specified 6062  
in the resolution levying the tax. 6063

(D) A resolution adopted under this section shall state 6064  
that the purpose of the tax is to pay current operating expenses 6065  
of the district, and shall specify the first year in which the 6066  
tax is to be levied, the number of years the tax will be levied 6067  
or that it will be levied for a continuing period of time, and 6068  
the election at which the question of the tax is to appear on 6069  
the ballot, which shall be a general or special election 6070  
consistent with the requirements of section 3501.01 of the 6071  
Revised Code. If the board of education specifies a percentage 6072

less than one hundred four per cent pursuant to division (C) of 6073  
this section, the percentage shall be specified in the 6074  
resolution. 6075

Upon adoption of the resolution, the board of education 6076  
may certify a copy of the resolution to the ~~proper county~~ 6077  
appropriate board of elections. The copy of the resolution shall 6078  
be certified to the appropriate board of elections not later 6079  
than ninety days before the day of the election at which the 6080  
question of the tax is to appear on the ballot. Upon receiving a 6081  
timely certified copy of such a resolution, the appropriate 6082  
board of elections shall make the necessary arrangements for the 6083  
submission of the question to the electors of the school 6084  
district, and the election shall be conducted, canvassed, and 6085  
certified in the same manner as regular elections in the school 6086  
district for the election of members of the board of education. 6087  
Notice of the election shall be published in a newspaper of 6088  
general circulation in the school district once per week for 6089  
four consecutive weeks or as provided in section 7.16 of the 6090  
Revised Code. The notice shall state that the purpose of the tax 6091  
is for the current operating expenses of the school district, 6092  
the first year the tax is to be levied, the number of years the 6093  
tax is to be levied or that it is to be levied for a continuing 6094  
period of time, that the tax is to be levied each year in an 6095  
amount estimated to offset decreases in state base cost funding 6096  
caused by appreciation in real estate values, and that the 6097  
estimated additional tax in any year shall not exceed the 6098  
previous year's by more than four per cent, or a lesser 6099  
percentage specified in the resolution levying the tax, except 6100  
for increases caused by the addition of new taxable property. 6101

The question shall be submitted as a separate proposition 6102  
but may be printed on the same ballot with any other proposition 6103

submitted at the same election other than the election of 6104  
officers. 6105

The form of the ballot shall be substantially as follows: 6106

"An additional tax for the benefit of (name of school 6107  
district) for the purpose of paying the current operating 6108  
expenses of the district, for ..... (number of years or for 6109  
continuing period of time), at a rate sufficient to offset any 6110  
reduction in basic state funding caused by appreciation in real 6111  
estate values? This levy will permit variable annual growth in 6112  
revenue up to ..... (amount specified by school district) 6113  
per cent for the duration of the levy. 6114

For the <del>tax levy</del> Tax Levy
Against the <del>tax levy</del> Tax Levy

6115  
6116  
6117

" 6118

If a majority of the electors of the school district 6119  
voting on the question vote in favor of the question, the 6120  
appropriate board of elections shall certify the results of the 6121  
election to the board of education and to the tax commissioner 6122  
immediately after the canvass. 6123

(E) When preparing any estimate of the contemplated 6124  
receipts from a tax levied pursuant to this section for the 6125  
purposes of sections 5705.28 to 5705.40 of the Revised Code, and 6126  
in preparing to certify the tax under section 5705.34 of the 6127  
Revised Code, a board of education authorized to levy such a tax 6128  
shall use information supplied by the department of education to 6129  
determine the adjusted charge-off increase for the tax year for 6130  
which that certification is made. If the board levied a tax 6131  
under this section in the preceding tax year, the sum to be 6132

certified for collection from the tax shall not exceed the sum 6133  
that would exceed the limitation imposed under division (C) of 6134  
this section. At the request of the board of education or the 6135  
treasurer of the school district, the county auditor shall 6136  
assist the board of education in determining the rate or sum 6137  
that may be levied under this section. 6138

The board of education shall certify the sum authorized to 6139  
be levied to the county auditor, and, for the purpose of the 6140  
county auditor determining the rate at which the tax is to be 6141  
levied in the tax year, the sum so certified shall be the sum to 6142  
be raised by the tax unless the sum exceeds the limitation 6143  
imposed by division (C) of this section. A tax levied pursuant 6144  
to this section shall not be levied at a rate in excess of the 6145  
rate estimated by the county auditor to produce the sum 6146  
certified by the board of education before the reductions under 6147  
sections 319.302, 323.152, and 323.158 of the Revised Code. 6148  
Notwithstanding section 5705.34 of the Revised Code, a board of 6149  
education authorized to levy a tax under this section shall 6150  
certify the tax to the county auditor before the first day of 6151  
October of the tax year in which the tax is to be levied, or at 6152  
a later date as approved by the tax commissioner. 6153

**Sec. 5705.212.** (A) (1) The board of education of any school 6154  
district, at any time and by a vote of two-thirds of all of its 6155  
members, may declare by resolution that the amount of taxes that 6156  
may be raised within the ten-mill limitation will be 6157  
insufficient to provide an adequate amount for the present and 6158  
future requirements of the school district, that it is necessary 6159  
to levy not more than five taxes in excess of that limitation 6160  
for current expenses, and that each of the proposed taxes first 6161  
will be levied in a different year, over a specified period of 6162  
time. The board shall identify the taxes proposed under this 6163



section as follows: the first tax to be levied shall be called 6164  
the "original tax." Each tax subsequently levied shall be called 6165  
an "incremental tax." The rate of each incremental tax shall be 6166  
identical, but the rates of such incremental taxes need not be 6167  
the same as the rate of the original tax. The resolution also 6168  
shall state that the question of these additional taxes shall be 6169  
submitted to the electors of the school district at a special 6170  
election. The resolution shall specify separately for each tax 6171  
proposed: the amount of the increase in rate that it is 6172  
necessary to levy, expressed separately for the original tax and 6173  
each incremental tax; that the purpose of the levy is for 6174  
current expenses; the number of years during which the original 6175  
tax shall be in effect; a specification that the last year in 6176  
which the original tax is in effect shall also be the last year 6177  
in which each incremental tax shall be in effect; and the year 6178  
in which each tax first is proposed to be levied. The original 6179  
tax may be levied for any number of years not exceeding ten, or 6180  
for a continuing period of time. The resolution shall specify 6181  
the date of holding the special election, which shall not be 6182  
earlier than ninety days after the adoption and certification of 6183  
the resolution and shall be consistent with the requirements of 6184  
section 3501.01 of the Revised Code. 6185

(2) The board of education, by a vote of two-thirds of all 6186  
of its members, may adopt a resolution proposing to renew taxes 6187  
levied other than for a continuing period of time under division 6188  
(A) (1) of this section. Such a resolution shall provide for 6189  
levying a tax and specify all of the following: 6190

(a) That the tax shall be called and designated on the 6191  
ballot as a renewal levy; 6192

(b) The rate of the renewal tax, which shall be a single 6193

rate that combines the rate of the original tax and each 6194  
incremental tax into a single rate. The rate of the renewal tax 6195  
shall not exceed the aggregate rate of the original and 6196  
incremental taxes. 6197

(c) The number of years, not to exceed ten, that the 6198  
renewal tax will be levied, or that it will be levied for a 6199  
continuing period of time; 6200

(d) That the purpose of the renewal levy is for current 6201  
expenses; 6202

(e) Subject to the certification and notification 6203  
requirements of section 5705.251 of the Revised Code, that the 6204  
question of the renewal levy shall be submitted to the electors 6205  
of the school district at the general election held during the 6206  
last year the original tax may be extended on the real and 6207  
public utility property tax list and duplicate or at a special 6208  
election held during the ensuing year. 6209

(3) A resolution adopted under division (A)(1) or (2) of 6210  
this section shall go into immediate effect upon its adoption 6211  
and no publication of the resolution is necessary other than 6212  
that provided for in the notice of election. Immediately after 6213  
its adoption, a copy of the resolution shall be certified to the 6214  
appropriate board of elections ~~of the proper county~~ in the 6215  
manner provided by division (A) of section 5705.251 of the 6216  
Revised Code, and that division shall govern the arrangements 6217  
for the submission of the question and other matters concerning 6218  
the election to which that section refers. The election shall be 6219  
held on the date specified in the resolution. If a majority of 6220  
the electors voting on the question so submitted in an election 6221  
vote in favor of the taxes or a renewal tax, the board of 6222  
education, if the original or a renewal tax is authorized to be 6223

levied for the current year, immediately may make the necessary 6224  
levy within the school district at the authorized rate, or at 6225  
any lesser rate in excess of the ten-mill limitation, for the 6226  
purpose stated in the resolution. No tax shall be imposed prior 6227  
to the year specified in the resolution as the year in which it 6228  
is first proposed to be levied. The rate of the original tax and 6229  
the rate of each incremental tax shall be cumulative, so that 6230  
the aggregate rate levied in any year is the sum of the rates of 6231  
both the original tax and all incremental taxes levied in or 6232  
prior to that year under the same proposal. A tax levied for a 6233  
continuing period of time under this section may be reduced 6234  
pursuant to section 5705.261 of the Revised Code. 6235

(B) Notwithstanding section 133.30 of the Revised Code, 6236  
after the approval of a tax to be levied in the current or the 6237  
succeeding year and prior to the time when the first tax 6238  
collection from that levy can be made, the board of education 6239  
may anticipate a fraction of the proceeds of the levy and issue 6240  
anticipation notes in an amount not to exceed fifty per cent of 6241  
the total estimated proceeds of the levy to be collected during 6242  
the first year of the levy. The notes shall be sold as provided 6243  
in Chapter 133. of the Revised Code. If anticipation notes are 6244  
issued, they shall mature serially and in substantially equal 6245  
amounts during each year over a period not to exceed five years; 6246  
and the amount necessary to pay the interest and principal as 6247  
the anticipation notes mature shall be deemed appropriated for 6248  
those purposes from the levy, and appropriations from the levy 6249  
by the board of education shall be limited each fiscal year to 6250  
the balance available in excess of that amount. 6251

If the auditor of state has certified a deficit pursuant 6252  
to section 3313.483 of the Revised Code, the notes authorized 6253  
under this section may be sold in accordance with Chapter 133. 6254

of the Revised Code, except that the board may sell the notes 6255  
after providing a reasonable opportunity for competitive 6256  
bidding. 6257

(C) (1) The board of education of a qualifying school 6258  
district, at any time and by a vote of two-thirds of all its 6259  
members, may declare by resolution that it is necessary to levy 6260  
not more than five taxes in excess of the ten-mill limitation 6261  
for the current expenses of partnering community schools and, if 6262  
any of the levy proceeds are so allocated, of the school 6263  
district, and that each of the proposed taxes first will be 6264  
levied in a different year, over a specified period of time. A 6265  
qualifying school district that is not a municipal school 6266  
district may allocate all of the levy proceeds to partnering 6267  
community schools. A municipal school district shall allocate a 6268  
portion of the levy proceeds to the current expenses of the 6269  
district. The board shall identify the taxes proposed under this 6270  
division in the same manner as in division (A) (1) of this 6271  
section. The rate of each incremental tax shall be identical, 6272  
but the rates of such incremental taxes need not be the same as 6273  
the rate of the original tax. In addition to the specifications 6274  
required of the resolution in division (A) of this section, the 6275  
resolution shall state the number of the mills to be levied each 6276  
year for the current expenses of the partnering community 6277  
schools and the number of the mills, if any, to be levied each 6278  
year for the current expenses of the school district. The number 6279  
of mills for the current expenses of partnering community 6280  
schools shall be the same for each of the incremental taxes, and 6281  
the number of mills for the current expenses of the qualifying 6282  
school district shall be the same for each of the incremental 6283  
taxes. 6284

The levy of taxes for the current expenses of a partnering 6285

community school under division (C) of this section and the 6286  
distribution of proceeds from the tax by a qualifying school 6287  
district to partnering community schools is hereby determined to 6288  
be a proper public purpose. 6289

(2) The board of education, by a vote of two-thirds of all 6290  
of its members, may adopt a resolution proposing to renew taxes 6291  
levied other than for a continuing period of time under division 6292  
(C) (1) of this section. In such a renewal levy, the rates 6293  
allocated to the qualifying school district and to partnering 6294  
community schools each may be increased or decreased or remain 6295  
the same, and the total rate may be increased, decreased, or 6296  
remain the same. In addition to the requirements of division (A) 6297  
(2) of this section, the resolution shall state the number of 6298  
the mills to be levied for the current expenses of the 6299  
partnering community schools and the number of the mills to be 6300  
levied for the current expenses of the school district. 6301

(3) A resolution adopted under division (C) (1) or (2) of 6302  
this section is subject to the rules and procedures prescribed 6303  
by division (A) (3) of this section. 6304

(4) The proceeds of each tax levied under division (C) (1) 6305  
or (2) of this section shall be credited and distributed in the 6306  
manner prescribed by division (B) (3) of section 5705.21 of the 6307  
Revised Code, and divisions (B) (4), (5), and (6) of that section 6308  
apply to taxes levied under division (C) of this section. 6309

(5) Notwithstanding section 133.30 of the Revised Code, 6310  
after the approval of a tax to be levied under division (C) (1) 6311  
or (2) of this section, in the current or succeeding year and 6312  
prior to the time when the first tax collection from that levy 6313  
can be made, the board of education may anticipate a fraction of 6314  
the proceeds of the levy for the current expenses of the 6315

qualifying school district and issue anticipation notes in a 6316  
principal amount not exceeding fifty per cent of the estimated 6317  
proceeds of the levy to be collected during the first year of 6318  
the levy and allocated to the school district. The portion of 6319  
levy proceeds to be allocated to partnering community schools 6320  
shall not be included in the estimated proceeds anticipated 6321  
under this division and shall not be used to pay debt charges on 6322  
any anticipation notes. 6323

The notes shall be sold as provided in Chapter 133. of the 6324  
Revised Code. If anticipation notes are issued, they shall 6325  
mature serially and in substantially equal amounts during each 6326  
year over a period not to exceed five years. The amount 6327  
necessary to pay the interest and principal as the anticipation 6328  
notes mature shall be deemed appropriated for those purposes 6329  
from the levy, and appropriations from the levy by the board of 6330  
education shall be limited each fiscal year to the balance 6331  
available in excess of that amount. 6332

If the auditor of state has certified a deficit pursuant 6333  
to section 3313.483 of the Revised Code, the notes authorized 6334  
under this section may be sold in accordance with Chapter 133. 6335  
of the Revised Code, except that the board may sell the notes 6336  
after providing a reasonable opportunity for competitive 6337  
bidding. 6338

As used in division (C) of this section, "qualifying 6339  
school district" and "partnering community schools" have the 6340  
same meanings as in section 5705.21 of the Revised Code. 6341

(D) The submission of questions to the electors under this 6342  
section is subject to the limitation on the number of election 6343  
dates established by section 5705.214 of the Revised Code. 6344

**Sec. 5705.213.** (A) (1) The board of education of any school 6345  
district, at any time and by a vote of two-thirds of all of its 6346  
members, may declare by resolution that the amount of taxes that 6347  
may be raised within the ten-mill limitation will be 6348  
insufficient to provide an adequate amount for the present and 6349  
future requirements of the school district and that it is 6350  
necessary to levy a tax in excess of that limitation for current 6351  
expenses. The resolution also shall state that the question of 6352  
the additional tax shall be submitted to the electors of the 6353  
school district at a special election. The resolution shall 6354  
specify, for each year the levy is in effect, the amount of 6355  
money that the levy is proposed to raise, which may, for years 6356  
after the first year the levy is made, be expressed in terms of 6357  
a dollar or percentage increase over the prior year's amount. 6358  
The resolution also shall specify that the purpose of the levy 6359  
is for current expenses, the number of years during which the 6360  
tax shall be in effect which may be for any number of years not 6361  
exceeding ten, and the year in which the tax first is proposed 6362  
to be levied. The resolution shall specify the date of holding 6363  
the special election, which shall not be earlier than ninety- 6364  
five days after the adoption and certification of the resolution 6365  
to the county auditor and not earlier than ninety days after 6366  
certification to the appropriate board of elections. The date of 6367  
the election shall be consistent with the requirements of 6368  
section 3501.01 of the Revised Code. 6369

(2) The board of education, by a vote of two-thirds of all 6370  
of its members, may adopt a resolution proposing to renew a tax 6371  
levied under division (A) (1) of this section. Such a resolution 6372  
shall provide for levying a tax and specify all of the 6373  
following: 6374

(a) That the tax shall be called and designated on the 6375

ballot as a renewal levy; 6376

(b) The amount of the renewal tax, which shall be no more 6377  
than the amount of tax levied during the last year the tax being 6378  
renewed is authorized to be in effect; 6379

(c) The number of years, not to exceed ten, that the 6380  
renewal tax will be levied, or that it will be levied for a 6381  
continuing period of time; 6382

(d) That the purpose of the renewal levy is for current 6383  
expenses; 6384

(e) Subject to the certification and notification 6385  
requirements of section 5705.251 of the Revised Code, that the 6386  
question of the renewal levy shall be submitted to the electors 6387  
of the school district at the general election held during the 6388  
last year the tax being renewed may be extended on the real and 6389  
public utility property tax list and duplicate or at a special 6390  
election held during the ensuing year. 6391

(3) A resolution adopted under division (A)(1) or (2) of 6392  
this section shall go into immediate effect upon its adoption 6393  
and no publication of the resolution is necessary other than 6394  
that provided for in the notice of election. Immediately after 6395  
its adoption, a copy of the resolution shall be certified to the 6396  
county auditor of the proper county, who shall, within five 6397  
days, calculate and certify to the board of education the 6398  
estimated levy, for the first year, and for each subsequent year 6399  
for which the tax is proposed to be in effect. The estimates 6400  
shall be made both in mills for each dollar of valuation, and in 6401  
dollars and cents for each one hundred dollars of valuation. In 6402  
making the estimates, the auditor shall assume that the amount 6403  
of the tax list remains throughout the life of the levy, the 6404



same as the tax list for the current year. If the tax list for 6405  
the current year is not determined, the auditor shall base the 6406  
auditor's estimates on the estimated amount of the tax list for 6407  
the current year as submitted to the county budget commission. 6408

If the board desires to proceed with the submission of the 6409  
question, it shall certify its resolution, with the estimated 6410  
tax levy expressed in mills and dollars and cents per hundred 6411  
dollars of valuation for each year that the tax is proposed to 6412  
be in effect, to the appropriate board of elections ~~of the~~ 6413  
~~proper county~~ in the manner provided by division (A) of section 6414  
5705.251 of the Revised Code. Section 5705.251 of the Revised 6415  
Code shall govern the arrangements for the submission of the 6416  
question and other matters concerning the election to which that 6417  
section refers. The election shall be held on the date specified 6418  
in the resolution. If a majority of the electors voting on the 6419  
question so submitted in an election vote in favor of the tax, 6420  
and if the tax is authorized to be levied for the current year, 6421  
the board of education immediately may make the additional levy 6422  
necessary to raise the amount specified in the resolution or a 6423  
lesser amount for the purpose stated in the resolution. 6424

(4) The submission of questions to the electors under this 6425  
section is subject to the limitation on the number of election 6426  
dates established by section 5705.214 of the Revised Code. 6427

(B) Notwithstanding sections 133.30 and 133.301 of the 6428  
Revised Code, after the approval of a tax to be levied in the 6429  
current or the succeeding year and prior to the time when the 6430  
first tax collection from that levy can be made, the board of 6431  
education may anticipate a fraction of the proceeds of the levy 6432  
and issue anticipation notes in an amount not to exceed fifty 6433  
per cent of the total estimated proceeds of the levy to be 6434

collected during the first year of the levy. The notes shall be 6435  
sold as provided in Chapter 133. of the Revised Code. If 6436  
anticipation notes are issued, they shall mature serially and in 6437  
substantially equal amounts during each year over a period not 6438  
to exceed five years; and the amount necessary to pay the 6439  
interest and principal as the anticipation notes mature shall be 6440  
deemed appropriated for those purposes from the levy, and 6441  
appropriations from the levy by the board of education shall be 6442  
limited each fiscal year to the balance available in excess of 6443  
that amount. 6444

If the auditor of state has certified a deficit pursuant 6445  
to section 3313.483 of the Revised Code, the notes authorized 6446  
under this section may be sold in accordance with Chapter 133. 6447  
of the Revised Code, except that the board may sell the notes 6448  
after providing a reasonable opportunity for competitive 6449  
bidding. 6450

**Sec. 5705.217.** (A) The board of education of a city, 6451  
local, or exempted village school district, at any time by a 6452  
vote of two-thirds of all its members, may declare by resolution 6453  
that the amount of taxes that can be raised within the ten-mill 6454  
limitation will be insufficient to provide an adequate amount 6455  
for the present and future requirements of the school district; 6456  
that it is necessary to levy an additional tax in excess of that 6457  
limitation for the purposes of providing funds for current 6458  
operating expenses and for general permanent improvements as 6459  
defined in section 5705.21 of the Revised Code; and that the 6460  
question of the tax shall be submitted to the electors of the 6461  
district at a special election. The tax may be levied for a 6462  
specified number of years not exceeding five or for a continuing 6463  
period of time. The resolution shall specify the proposed tax 6464  
rate, the first year the tax will be levied, and the number of 6465

years it will be levied, or that it will be levied for a 6466  
continuing period of time. The resolution shall apportion the 6467  
annual rate of the tax between current operating expenses and 6468  
permanent improvements. The apportionment may but need not be 6469  
the same for each year of the tax, but the respective portions 6470  
of the rate actually levied each year for current operating 6471  
expenses and permanent improvements shall be limited by the 6472  
apportionment. 6473

The resolution shall specify the date of holding the 6474  
special election, which shall not be earlier than ninety days 6475  
after certification of the resolution to the appropriate board 6476  
of elections and shall be consistent with the requirements of 6477  
section 3501.01 of the Revised Code. The resolution shall go 6478  
into immediate effect upon its passage, and no publication of it 6479  
is necessary other than that provided in the notice of election. 6480  
The board of education shall certify a copy of the resolution to 6481  
the appropriate board of elections immediately after its 6482  
adoption. Section 5705.25 of the Revised Code governs the 6483  
arrangements and form of the ballot for the submission of the 6484  
question to the electors. 6485

If a majority of the electors voting on the question vote 6486  
in favor of the tax, the board of education may make the levy at 6487  
the additional rate, or at any lesser rate in excess of the ten- 6488  
mill limitation. If the tax is for a continuing period of time, 6489  
it may be decreased in accordance with section 5705.261 of the 6490  
Revised Code. 6491

A board of education may adopt a resolution to renew one 6492  
or more existing levies imposed under this section, or to 6493  
increase or decrease the rate of a tax levied under this 6494  
section, for the purpose of providing funds for either current 6495

expenses and general permanent improvements or solely for 6496  
general permanent improvements. 6497

(B) (1) After the approval of a tax for current operating 6498  
expenses under this section and prior to the time the first 6499  
collection and distribution from the levy can be made, the board 6500  
of education may anticipate a fraction of the proceeds of such 6501  
levy and issue anticipation notes in a principal amount not 6502  
exceeding fifty per cent of the total estimated proceeds of the 6503  
tax to be collected during the first year of the levy. 6504

(2) After the approval of a tax for general permanent 6505  
improvements levied under this section for a specified number of 6506  
years, the board of education may anticipate a fraction of the 6507  
proceeds of such tax and issue anticipation notes in a principal 6508  
amount not exceeding fifty per cent of the total estimated 6509  
proceeds of the tax remaining to be collected in each year over 6510  
a specified period of years, not exceeding the number of years 6511  
for which the tax was levied, after issuance of the notes. 6512

(3) After the approval of a tax for general permanent 6513  
improvements levied under this section for a continuing period 6514  
of time, the board of education may anticipate a fraction of the 6515  
proceeds of such tax and issue anticipation notes in a principal 6516  
amount not exceeding fifty per cent of the total estimated 6517  
proceeds of the tax to be collected in each year over a 6518  
specified period of years, not exceeding ten, after issuance of 6519  
the notes. 6520

Anticipation notes under this section shall be issued as 6521  
provided in section 133.24 of the Revised Code. Notes issued 6522  
under division (B) (1) or (2) of this section shall have 6523  
principal payments during each year after the year of their 6524  
issuance over a period not to exceed five years, and may have a 6525

principal payment in the year of their issuance. Notes issued 6526  
under division (B) (3) of this section shall have principal 6527  
payments during each year after the year of their issuance over 6528  
a period not to exceed ten years, and may have a principal 6529  
payment in the year of their issuance. 6530

(C) The submission of a question to the electors under 6531  
this section is subject to the limitation on the number of 6532  
elections that can be held in a year under section 5705.214 of 6533  
the Revised Code. 6534

**Sec. 5705.218.** (A) The board of education of a city, 6535  
local, or exempted village school district, at any time by a 6536  
vote of two-thirds of all its members, may declare by resolution 6537  
that it may be necessary for the school district to issue 6538  
general obligation bonds for permanent improvements. The 6539  
resolution shall state all of the following: 6540

(1) The necessity and purpose of the bond issue; 6541

(2) The date of the special election at which the question 6542  
shall be submitted to the electors; 6543

(3) The amount, approximate date, estimated rate of 6544  
interest, and maximum number of years over which the principal 6545  
of the bonds may be paid; 6546

(4) The necessity of levying a tax outside the ten-mill 6547  
limitation to pay debt charges on the bonds and any anticipatory 6548  
securities. 6549

On adoption of the resolution, the board shall certify a 6550  
copy of it to the county auditor. The county auditor promptly 6551  
shall estimate and certify to the board the average annual 6552  
property tax rate required throughout the stated maturity of the 6553  
bonds to pay debt charges on the bonds, in the same manner as 6554

under division (C) of section 133.18 of the Revised Code. 6555

(B) After receiving the county auditor's certification 6556  
under division (A) of this section, the board of education of 6557  
the city, local, or exempted village school district, by a vote 6558  
of two-thirds of all its members, may declare by resolution that 6559  
the amount of taxes that can be raised within the ten-mill 6560  
limitation will be insufficient to provide an adequate amount 6561  
for the present and future requirements of the school district; 6562  
that it is necessary to issue general obligation bonds of the 6563  
school district for permanent improvements and to levy an 6564  
additional tax in excess of the ten-mill limitation to pay debt 6565  
charges on the bonds and any anticipatory securities; that it is 6566  
necessary for a specified number of years or for a continuing 6567  
period of time to levy additional taxes in excess of the ten- 6568  
mill limitation to provide funds for the acquisition, 6569  
construction, enlargement, renovation, and financing of 6570  
permanent improvements or to pay for current operating expenses, 6571  
or both; and that the question of the bonds and taxes shall be 6572  
submitted to the electors of the school district at a special 6573  
election, which shall not be earlier than ninety days after 6574  
certification of the resolution to the appropriate board of 6575  
elections, and the date of which shall be consistent with 6576  
section 3501.01 of the Revised Code. The resolution shall 6577  
specify all of the following: 6578

(1) The county auditor's estimate of the average annual 6579  
property tax rate required throughout the stated maturity of the 6580  
bonds to pay debt charges on the bonds; 6581

(2) The proposed rate of the tax, if any, for current 6582  
operating expenses, the first year the tax will be levied, and 6583  
the number of years it will be levied, or that it will be levied 6584

for a continuing period of time; 6585

(3) The proposed rate of the tax, if any, for permanent 6586  
improvements, the first year the tax will be levied, and the 6587  
number of years it will be levied, or that it will be levied for 6588  
a continuing period of time. 6589

The resolution shall apportion the annual rate of the tax 6590  
between current operating expenses and permanent improvements, 6591  
if both taxes are proposed. The apportionment may but need not 6592  
be the same for each year of the tax, but the respective 6593  
portions of the rate actually levied each year for current 6594  
operating expenses and permanent improvements shall be limited 6595  
by the apportionment. The resolution shall go into immediate 6596  
effect upon its passage, and no publication of it is necessary 6597  
other than that provided in the notice of election. The board of 6598  
education shall certify a copy of the resolution, along with 6599  
copies of the auditor's estimate and its resolution under 6600  
division (A) of this section, to the appropriate board of 6601  
elections immediately after its adoption. 6602

(C) The appropriate board of elections shall make the 6603  
arrangements for the submission to the electors of the school 6604  
district of the question proposed under division (B) or (J) of 6605  
this section, and the election shall be conducted, canvassed, 6606  
and certified in the same manner as regular elections in the 6607  
district for the election of county officers. The resolution 6608  
shall be put before the electors as one ballot question, with a 6609  
favorable vote indicating approval of the bond issue, the levy 6610  
to pay debt charges on the bonds and any anticipatory 6611  
securities, the current operating expenses levy, the permanent 6612  
improvements levy, and the levy for the current expenses of a 6613  
qualifying school district and of partnering community schools, 6614

as those levies may be proposed. The appropriate board of 6615  
elections shall publish notice of the election in a newspaper of 6616  
general circulation in the school district once a week for two 6617  
consecutive weeks, or as provided in section 7.16 of the Revised 6618  
Code, prior to the election. If ~~a~~ the appropriate board of 6619  
elections operates and maintains a web site, that board also 6620  
shall post notice of the election on its web site for thirty 6621  
days prior to the election. The notice of election shall state 6622  
all of the following: 6623

(1) The principal amount of the proposed bond issue; 6624

(2) The permanent improvements for which the bonds are to 6625  
be issued; 6626

(3) The maximum number of years over which the principal 6627  
of the bonds may be paid; 6628

(4) The estimated additional average annual property tax 6629  
rate to pay the debt charges on the bonds, as certified by the 6630  
county auditor; 6631

(5) The proposed rate of the additional tax, if any, for 6632  
current operating expenses and, if the question is proposed 6633  
under division (J) of this section, the portion of the rate to 6634  
be allocated to the school district and the portion to be 6635  
allocated to partnering community schools; 6636

(6) The number of years the current operating expenses tax 6637  
will be in effect, or that it will be in effect for a continuing 6638  
period of time; 6639

(7) The proposed rate of the additional tax, if any, for 6640  
permanent improvements; 6641

(8) The number of years the permanent improvements tax 6642



will be in effect, or that it will be in effect for a continuing 6643  
period of time; 6644

(9) The time and place of the special election. 6645

(D) The form of the ballot for an election under this 6646  
section is as follows: 6647

"Shall the ..... school district be authorized to do 6648  
the following: 6649

(1) Issue bonds for the purpose of ..... in the 6650  
principal amount of \$....., to be repaid annually over a 6651  
maximum period of ..... years, and levy a property tax outside 6652  
the ten-mill limitation, estimated by the county auditor to 6653  
average over the bond repayment period ..... mills for each one 6654  
dollar of tax valuation, which amounts to ..... (rate expressed 6655  
in cents or dollars and cents, such as "36 cents" or "\$1.41") 6656  
for each \$100 of tax valuation, to pay the annual debt charges 6657  
on the bonds, and to pay debt charges on any notes issued in 6658  
anticipation of those bonds?" 6659

If either a levy for permanent improvements or a levy for 6660  
current operating expenses is proposed, or both are proposed, 6661  
the ballot also shall contain the following language, as 6662  
appropriate: 6663

"(2) Levy an additional property tax to provide funds for 6664  
the acquisition, construction, enlargement, renovation, and 6665  
financing of permanent improvements at a rate not 6666  
exceeding ..... mills for each one dollar of tax valuation, 6667  
which amounts to ..... (rate expressed in cents or dollars and 6668  
cents) for each \$100 of tax valuation, for ..... (number of 6669  
years of the levy, or a continuing period of time)? 6670

(3) Levy an additional property tax to pay current 6671

operating expenses at a rate not exceeding ..... mills for 6672  
each one dollar of tax valuation, which amounts to ..... (rate 6673  
expressed in cents or dollars and cents) for each \$100 of tax 6674  
valuation, for ..... (number of years of the levy, or a 6675  
continuing period of time)? 6676

<del>FOR THE BOND ISSUE AND LEVY (OR</del>	6677
<del>LEVIES) For the Bond Issue and Levy (or</del>	6678
<del>Levies)</del>	6679
<del>AGAINST THE BOND ISSUE AND LEVY (OR</del>	6680
<del>LEVIES) Against the Bond Issue and Levy (or</del>	6681
<del>Levies)</del>	6682

" 6683

If the question is proposed under division (J) of this 6684  
section, the form of the ballot shall be modified as prescribed 6685  
by division (J) (4) of this section. 6686

(E) The appropriate board of elections promptly shall 6687  
certify the results of the election to the tax commissioner and 6688  
the county auditor of the county in which the school district is 6689  
located. If a majority of the electors voting on the question 6690  
vote for it, the board of education may proceed with issuance of 6691  
the bonds and with the levy and collection of the property tax 6692  
or taxes at the additional rate or any lesser rate in excess of 6693  
the ten-mill limitation. Any securities issued by the board of 6694  
education under this section are Chapter 133. securities, as 6695  
that term is defined in section 133.01 of the Revised Code. 6696

(F) (1) After the approval of a tax for current operating 6697  
expenses under this section and prior to the time the first 6698  
collection and distribution from the levy can be made, the board 6699  
6700

of education may anticipate a fraction of the proceeds of such 6701  
levy and issue anticipation notes in a principal amount not 6702  
exceeding fifty per cent of the total estimated proceeds of the 6703  
tax to be collected during the first year of the levy. 6704

(2) After the approval of a tax under this section for 6705  
permanent improvements having a specific purpose, the board of 6706  
education may anticipate a fraction of the proceeds of such tax 6707  
and issue anticipation notes in a principal amount not exceeding 6708  
fifty per cent of the total estimated proceeds of the tax 6709  
remaining to be collected in each year over a period of five 6710  
years after issuance of the notes. 6711

(3) After the approval of a tax under this section for 6712  
general permanent improvements as defined under section 5705.21 6713  
of the Revised Code, the board of education may anticipate a 6714  
fraction of the proceeds of such tax and issue anticipation 6715  
notes in a principal amount not exceeding fifty per cent of the 6716  
total estimated proceeds of the tax to be collected in each year 6717  
over a specified period of years, not exceeding ten, after 6718  
issuance of the notes. 6719

Anticipation notes under this section shall be issued as 6720  
provided in section 133.24 of the Revised Code. Notes issued 6721  
under division (F) (1) or (2) of this section shall have 6722  
principal payments during each year after the year of their 6723  
issuance over a period not to exceed five years, and may have a 6724  
principal payment in the year of their issuance. Notes issued 6725  
under division (F) (3) of this section shall have principal 6726  
payments during each year after the year of their issuance over 6727  
a period not to exceed ten years, and may have a principal 6728  
payment in the year of their issuance. 6729

(G) A tax for current operating expenses or for permanent 6730

improvements levied under this section for a specified number of 6731  
years may be renewed or replaced in the same manner as a tax for 6732  
current operating expenses or for permanent improvements levied 6733  
under section 5705.21 of the Revised Code. A tax for current 6734  
operating expenses or for permanent improvements levied under 6735  
this section for a continuing period of time may be decreased in 6736  
accordance with section 5705.261 of the Revised Code. 6737

(H) The submission of a question to the electors under 6738  
this section is subject to the limitation on the number of 6739  
elections that can be held in a year under section 5705.214 of 6740  
the Revised Code. 6741

(I) A school district board of education proposing a 6742  
ballot measure under this section to generate local resources 6743  
for a project under the school building assistance expedited 6744  
local partnership program under section 3318.36 of the Revised 6745  
Code may combine the questions under division (D) of this 6746  
section with a question for the levy of a property tax to 6747  
generate moneys for maintenance of the classroom facilities 6748  
acquired under that project as prescribed in section 3318.361 of 6749  
the Revised Code. 6750

(J) (1) After receiving the county auditor's certification 6751  
under division (A) of this section, the board of education of a 6752  
qualifying school district, by a vote of two-thirds of all its 6753  
members, may declare by resolution that it is necessary to levy 6754  
a tax in excess of the ten-mill limitation for the purpose of 6755  
paying the current expenses of the school district and of 6756  
partnering community schools, as defined in section 5705.21 of 6757  
the Revised Code; that it is necessary to issue general 6758  
obligation bonds of the school district for permanent 6759  
improvements of the district and to levy an additional tax in 6760

excess of the ten-mill limitation to pay debt charges on the 6761  
bonds and any anticipatory securities; and that the question of 6762  
the bonds and taxes shall be submitted to the electors of the 6763  
school district at a special election, which shall not be 6764  
earlier than ninety days after certification of the resolution 6765  
to the appropriate board of elections, and the date of which 6766  
shall be consistent with section 3505.01 of the Revised Code. 6767

The levy of taxes for the current expenses of a partnering 6768  
community school under division (J) of this section and the 6769  
distribution of proceeds from the tax by a qualifying school 6770  
district to partnering community schools is hereby determined to 6771  
be a proper public purpose. 6772

(2) The tax for the current expenses of the school 6773  
district and of partnering community schools is subject to the 6774  
requirements of divisions (B) (3), (4), and (5) of section 6775  
5705.21 of the Revised Code. 6776

(3) In addition to the required specifications of the 6777  
resolution under division (B) of this section, the resolution 6778  
shall express the rate of the tax in mills per dollar of taxable 6779  
value, state the number of the mills to be levied for the 6780  
current expenses of the partnering community schools and the 6781  
number of the mills to be levied for the current expenses of the 6782  
school district, specify the number of years (not exceeding ten) 6783  
the tax will be levied or that it will be levied for a 6784  
continuing period of time, and state the first year the tax will 6785  
be levied. 6786

The resolution shall go into immediate effect upon its 6787  
passage, and no publication of it is necessary other than that 6788  
provided in the notice of election. The board of education shall 6789  
certify a copy of the resolution, along with copies of the 6790

auditor's estimate and its resolution under division (A) of this section, to the appropriate board of elections immediately after its adoption.

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

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

<del>FOR THE BOND ISSUE AND LEVY (OR LEVIES)</del> <u>For the Bond Issue and Levy (or Levies)</u>
<del>AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)</del> <u>Against the Bond Issue and Levy (or Levies)</u>

"

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

of education may anticipate a fraction of the proceeds of the 6820  
levy for the current expenses of the school district and issue 6821  
anticipation notes in a principal amount not exceeding fifty per 6822  
cent of the estimated proceeds of the levy to be collected 6823  
during the first year of the levy and allocated to the school 6824  
district. The portion of levy proceeds to be allocated to 6825  
partnering community schools shall not be included in the 6826  
estimated proceeds anticipated under this division and shall not 6827  
be used to pay debt charges on any anticipation notes. 6828

The notes shall be issued as provided in section 133.24 of 6829  
the Revised Code, shall have principal payments during each year 6830  
after the year of their issuance over a period not to exceed 6831  
five years, and may have a principal payment in the year of 6832  
their issuance. 6833

(6) A tax for the current expenses of the school district 6834  
and of partnering community schools levied under division (J) of 6835  
this section for a specified number of years may be renewed or 6836  
replaced in the same manner as a tax for the current expenses of 6837  
a school district and of partnering community schools levied 6838  
under division (B) of section 5705.21 of the Revised Code. A tax 6839  
for the current expenses of the school district and of 6840  
partnering community schools levied under this division for a 6841  
continuing period of time may be decreased in accordance with 6842  
section 5705.261 of the Revised Code. 6843

(7) The proceeds from the issuance of the general 6844  
obligation bonds under division (J) of this section shall be 6845  
used solely to pay for permanent improvements of the school 6846  
district and not for permanent improvements of partnering 6847  
community schools. 6848

**Sec. 5705.219.** (A) As used in this section: 6849

(1) "Eligible school district" means a city, local, or 6850  
exempted village school district in which the taxes charged and 6851  
payable for current expenses on residential/agricultural real 6852  
property in the tax year preceding the year in which the levy 6853  
authorized by this section will be submitted for elector 6854  
approval or rejection are greater than two per cent of the 6855  
taxable value of the residential/agricultural real property. 6856

(2) "Residential/agricultural real property" and 6857  
"nonresidential/agricultural real property" means the property 6858  
classified as such under section 5713.041 of the Revised Code. 6859

(3) "Effective tax rate" and "taxes charged and payable" 6860  
have the same meanings as in division (B) of section 319.301 of 6861  
the Revised Code. 6862

(B) On or after January 1, 2010, but before January 1, 6863  
2015, the board of education of an eligible school district, by 6864  
a vote of two-thirds of all its members, may adopt a resolution 6865  
proposing to convert existing levies imposed for the purpose of 6866  
current expenses into a levy raising a specified amount of tax 6867  
money by repealing all or a portion of one or more of those 6868  
existing levies and imposing a levy in excess of the ten-mill 6869  
limitation that will raise a specified amount of money for 6870  
current expenses of the district. 6871

The board of education shall certify a copy of the 6872  
resolution to the tax commissioner not later than one hundred 6873  
five days before the election upon which the repeal and levy 6874  
authorized by this section will be proposed to the electors. 6875  
Within ten days after receiving the copy of the resolution, the 6876  
tax commissioner shall determine each of the following and 6877  
certify the determinations to the board of education: 6878



- (1) The dollar amount to be raised by the proposed levy, 6879  
which shall be the product of: 6880
- (a) The difference between the aggregate effective tax 6881  
rate for residential/agricultural real property for the tax year 6882  
preceding the year in which the repeal and levy will be proposed 6883  
to the electors and twenty mills per dollar of taxable value; 6884
- (b) The total taxable value of all property on the tax 6885  
list of real and public utility property for the tax year 6886  
preceding the year in which the repeal and levy will be proposed 6887  
to the electors. 6888
- (2) The estimated tax rate of the proposed levy. 6889
- (3) The existing levies and any portion of an existing 6890  
levy to be repealed upon approval of the question. Levies shall 6891  
be repealed in reverse chronological order from most recently 6892  
imposed to least recently imposed until the sum of the effective 6893  
tax rates repealed for residential/agricultural real property is 6894  
equal to the difference calculated in division (B) (1) (a) of this 6895  
section. 6896
- (4) The sum of the following: 6897
- (a) The total taxable value of nonresidential/agricultural 6898  
real property for the tax year preceding the year in which the 6899  
repeal and levy will be proposed to the electors multiplied by 6900  
the difference between (i) the aggregate effective tax rate for 6901  
nonresidential/agricultural real property for the existing 6902  
levies and any portion of an existing levy to be repealed and 6903  
(ii) the amount determined under division (B) (1) (a) of this 6904  
section, but not less than zero; 6905
- (b) The total taxable value of public utility tangible 6906  
personal property for the tax year preceding the year in which 6907

the repeal and levy will be proposed to the electors multiplied 6908  
by the difference between (i) the aggregate voted tax rate for 6909  
the existing levies and any portion of an existing levy to be 6910  
repealed and (ii) the amount determined under division (B) (1) (a) 6911  
of this section, but not less than zero. 6912

(C) Upon receipt of the certification from the tax 6913  
commissioner under division (B) of this section, a majority of 6914  
the members of the board of education may adopt a resolution 6915  
proposing the repeal of the existing levies as identified in the 6916  
certification and the imposition of a levy in excess of the ten- 6917  
mill limitation that will raise annually the amount certified by 6918  
the commissioner. If the board determines that the tax should be 6919  
for an amount less than that certified by the commissioner, the 6920  
board may request that the commissioner redetermine the rate 6921  
under division (B) (2) of this section on the basis of the lesser 6922  
amount the levy is to raise as specified by the board. The 6923  
amount certified under division (B) (4) and the levies to be 6924  
repealed as certified under division (B) (3) of this section 6925  
shall not be redetermined. Within ten days after receiving a 6926  
timely request specifying the lesser amount to be raised by the 6927  
levy, the commissioner shall redetermine the rate and recertify 6928  
it to the board as otherwise provided in division (B) of this 6929  
section. Only one such request may be made by the board of 6930  
education of an eligible school district. 6931

The resolution shall state the first calendar year in 6932  
which the levy will be due; the existing levies and any portion 6933  
of an existing levy that will be repealed, as certified by the 6934  
commissioner; the term of the levy expressed in years, which may 6935  
be any number not exceeding ten, or that it will be levied for a 6936  
continuing period of time; and the date of the election, which 6937  
shall be the date of a primary or general election. 6938

Immediately upon its passage, the resolution shall go into effect and shall be certified by the board of education to the county auditor of the proper county. The county auditor and the board of education shall proceed as required under section 5705.195 of the Revised Code. No publication of the resolution is necessary other than that provided for in the notice of election. Section 5705.196 of the Revised Code shall govern the matters concerning the election. The submission of a question to the electors under this section is subject to the limitation on the number of election dates established by section 5705.214 of the Revised Code.

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

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

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

<del>FOR THE REPEAL AND TAX</del> <u>For the Repeal and Tax</u>
<del>AGAINST THE REPEAL AND TAX</del> <u>Against the Repeal and Tax</u>

"

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

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

(F) A levy imposed under this section for a continuing period of time may be decreased or repealed pursuant to section 5705.261 of the Revised Code. If a levy imposed under this section is decreased, the amount calculated under division (B)

(4) of this section and paid under section 5705.2110 of the Revised Code shall be decreased by the same proportion as the levy is decreased. If the levy is repealed, no further payments shall be made to the district under that section.

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

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

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

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

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

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

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

"Shall a tax levy renewing an existing levy of .....  
(insert the annual dollar amount the levy is to produce each year), estimated to require ..... (insert the number of

mills) mills for each one dollar of valuation be imposed by 7027  
the ..... (insert the name of school district) for the 7028  
purpose of current expenses for a period of ..... (insert 7029  
the number of years the levy is to be imposed, or that it will 7030  
be levied for a continuing period of time), commencing 7031  
in ..... (insert the first year the tax is to be levied), 7032  
first due in calendar year ..... (insert the first calendar 7033  
year in which the tax shall be due)? 7034

<del>  FOR THE RENEWAL OF THE TAX LEVY</del> For the Renewal of the Tax Levy	7035 7036 7037
<del>  AGAINST THE RENEWAL OF THE TAX</del> <del>LEVY</del> Against the Renewal of the Tax Levy	7038 7039

" 7040

If the levy submitted is to be for less than the amount of 7041  
money previously collected, the form of the ballot shall be 7042  
modified to add "and reducing" after "renewing" and to add 7043  
before "estimated to require" the statement "be approved at a 7044  
tax rate necessary to produce ..... (insert the lower 7045  
annual dollar amount the levy is to produce each year)." 7046

**Sec. 5705.2111.** (A) If the board of directors of a 7047  
regional student education district created under section 7048  
3313.83 of the Revised Code desires to levy a tax in excess of 7049  
the ten-mill limitation throughout the district for the purpose 7050  
of funding the services to be provided by the district to 7051  
students enrolled in the school districts of which the district 7052  
is composed and their immediate family members, the board shall 7053  
propose the levy to each of the boards of education of those 7054  
school districts. The proposal shall specify the rate or amount 7055  
of the tax, the number of years the tax will be levied or that 7056

it will be levied for a continuing period of time, and that the 7057  
aggregate rate of the tax shall not exceed three mills per 7058  
dollar of taxable value in the regional student education 7059  
district. 7060

(B) (1) If a majority of the boards of education of the 7061  
school districts of which the regional student education 7062  
district is composed approves the proposal for the tax levy, the 7063  
board of directors of the regional student education district 7064  
may adopt a resolution approved by a majority of the board's 7065  
full membership declaring the necessity of levying the proposed 7066  
tax in excess of the ten-mill limitation throughout the district 7067  
for the purpose of funding the services to be provided by the 7068  
district to students enrolled in the school districts of which 7069  
the district is composed and their immediate family members. The 7070  
resolution shall provide for the question of the tax to be 7071  
submitted to the electors of the district at a general, primary, 7072  
or special election on a day to be specified in the resolution 7073  
that is consistent with the requirements of section 3501.01 of 7074  
the Revised Code and that occurs at least ninety days after the 7075  
resolution is certified to the appropriate board of elections. 7076  
The resolution shall specify the rate or amount of the tax and 7077  
the number of years the tax will be levied or that the tax will 7078  
be levied for a continuing period of time. The aggregate rate of 7079  
tax levied by a regional student education district under this 7080  
section at any time shall not exceed three mills per dollar of 7081  
taxable value in the district. A tax levied under this section 7082  
may be renewed, subject to section 5705.25 of the Revised Code, 7083  
or replaced as provided in section 5705.192 of the Revised Code. 7084

(2) The resolution shall take effect immediately upon 7085  
passage, and no publication of the resolution is necessary other 7086  
than that provided in the notice of election. The resolution 7087

shall be certified and submitted in the manner provided under 7088  
section 5705.25 of the Revised Code, and that section governs 7089  
the arrangements governing submission of the question and other 7090  
matters concerning the election. 7091

**Sec. 5705.2112.** (A) As used in this section and section 7092  
5705.2113 of the Revised Code: 7093

(1) "Qualifying partnership" has the same meaning as in 7094  
section 3318.71 of the Revised Code. 7095

(2) "Fiscal board" means the board of education of the 7096  
school district that is selected as the fiscal agent of a 7097  
qualifying partnership under division (D) of section 3318.71 of 7098  
the Revised Code. 7099

(3) "Participating school district" means a city, local, 7100  
exempted village, cooperative education, or joint vocational 7101  
school district that is a party to the qualifying partnership 7102  
agreement described in section 3318.71 of the Revised Code. 7103

(4) "Tax distribution" means a distribution of proceeds of 7104  
the tax authorized by this section under section 321.24 of the 7105  
Revised Code and distributions that are attributable to that tax 7106  
under sections 323.156 and 4503.068 of the Revised Code or other 7107  
applicable law. 7108

(5) "Acquisition of classroom facilities" has the same 7109  
meaning as in section 3318.01 of the Revised Code. 7110

(B) The fiscal board of a qualifying partnership may levy 7111  
a tax under this section in excess of the ten-mill limitation 7112  
for the purpose of funding the acquisition of classroom 7113  
facilities that benefit the qualifying partnership. The tax is 7114  
subject to the approval of the electors of all participating 7115  
school districts. Before proposing the tax to such electors, the 7116



fiscal board shall obtain identical resolutions adopted by two-thirds of the members of the board of education of each participating school district. The resolutions shall specify all of the following:

(1) The rate of the levy;

(2) The purpose of the levy, which shall be confined to the acquisition of classroom facilities;

(3) The number of years during which the levy shall be in effect, which shall be for any number of years not exceeding ten;

(4) That the question of the levy shall be submitted to the electors of each participating school district at a special election;

(5) The date that such special election shall be held, which shall not be earlier than ninety days after the resolutions are certified to the board or boards of elections under division (C) of this section and which shall be consistent with the requirements of section 3501.01 of the Revised Code.

(C) A resolution adopted under division (B) of this section shall go into immediate effect upon its passage, and no publication of the resolution shall be necessary other than that provided for in the notice of election. Upon passing such a resolution, the board of education of a participating school district shall certify a copy of the resolution to the fiscal board of the qualifying partnership. Once the fiscal board receives an identical resolution from each participating school district, the fiscal board shall certify copies of such resolutions to the appropriate board of elections ~~of the proper county or counties~~ in the manner provided by section 5705.25 of

the Revised Code. That section shall govern the arrangements for 7146  
the submission of the levy to the electors of each participating 7147  
school district and other matters concerning the election to 7148  
which that section refers, including publication of notice of 7149  
the election, except that the election shall be held on the date 7150  
specified in the resolutions and the notice shall be published 7151  
in newspapers of general circulation in all the participating 7152  
school districts. 7153

The question of the levy shall be submitted as a single 7154  
ballot issue to the electors of all the participating school 7155  
districts. If a majority of all such electors voting on the 7156  
question so submitted in the election vote in favor of the levy, 7157  
the fiscal board may make the necessary levy within the 7158  
territory of the participating school districts at the 7159  
additional rate, or at any lesser rate in excess of the ten-mill 7160  
limitation on the tax list, for the purpose stated in the 7161  
resolutions. 7162

The submission of questions to the electors under this 7163  
section is subject to the limitation on the number of election 7164  
dates established by section 5705.214 of the Revised Code. 7165

(D) Each tax distribution shall be deposited to a special 7166  
fund, established for the purposes described in the resolutions 7167  
proposing the tax levy, in the county treasury of the county in 7168  
which the fiscal board of the qualifying partnership is located. 7169  
The fiscal board shall be the custodian of the amounts deposited 7170  
to such fund and shall have the same rights and responsibilities 7171  
with respect to the fund as boards of education do with respect 7172  
to other levy revenues. 7173

(E) The levy of a tax under this section for the purpose 7174  
of funding the acquisition of classroom facilities benefiting a 7175

qualifying partnership is hereby determined to be a proper 7176  
public purpose. For the purposes of Chapter 3317. of the Revised 7177  
Code or other laws referring to the "taxes charged and payable" 7178  
for a school district, the taxes charged and payable for a levy 7179  
authorized under this section are not included in the taxes 7180  
charged and payable for any participating school district. The 7181  
taxes charged and payable for a levy authorized under this 7182  
section shall not affect the calculation of "state education 7183  
aid," as defined in section 5751.20 of the Revised Code, for any 7184  
participating school district. 7185

(F) (1) After the approval of a levy under this section for 7186  
a specified number of years, the fiscal board of a qualifying 7187  
partnership may anticipate a fraction of the proceeds of the 7188  
levy and issue anticipation notes in a principal amount not 7189  
exceeding seventy-five per cent of the total estimated proceeds 7190  
of the levy remaining to be collected in each year over a period 7191  
of ten years after the issuance of the notes. 7192

The notes shall be issued as provided in section 133.24 of 7193  
the Revised Code, shall have principal payments during each year 7194  
after the year of their issuance over a period not to exceed ten 7195  
years, and may have a principal payment in the year of their 7196  
issuance. 7197

(2) The fiscal board of a qualifying partnership is a 7198  
"taxing authority" for the purposes of Chapter 133. of the 7199  
Revised Code with respect to the tax and securities authorized 7200  
under this section, and the treasurer of the school district 7201  
serving as the fiscal board is the fiscal officer for the 7202  
purposes of that chapter. 7203

**Sec. 5705.23.** The board of library trustees of any county, 7204  
municipal corporation, school district, or township public 7205

library by a vote of two-thirds of all its members may at any 7206  
time declare by resolution that the amount of taxes which may be 7207  
raised within the ten-mill limitation by levies on the current 7208  
tax duplicate will be insufficient to provide an adequate amount 7209  
for the necessary requirements of the public library, that it is 7210  
necessary to levy a tax in excess of such limitation for current 7211  
expenses of the public library or for the construction of any 7212  
specific permanent improvement or class of improvements which 7213  
the board of library trustees is authorized to make or acquire 7214  
and which could be included in a single issue of bonds, and that 7215  
the question of such additional tax levy shall be submitted by 7216  
the taxing authority of the political subdivision to whose 7217  
jurisdiction the board is subject, to the electors of the 7218  
subdivision, or, in the case of a qualifying library levy, to 7219  
the electors residing within the boundaries of the library 7220  
district on the day specified by division (E) of section 3501.01 7221  
of the Revised Code for the holding of a primary election or at 7222  
an election on another day to be specified in the resolution. No 7223  
more than two elections shall be held under authority of this 7224  
section in any one calendar year. Such resolution shall conform 7225  
to section 5705.19 of the Revised Code, except that the tax levy 7226  
may be in effect for any specified number of years or for a 7227  
continuing period of time, as set forth in the resolution, and 7228  
the resolution shall specify the date of holding the election, 7229  
which shall not be earlier than ninety days after the adoption 7230  
and certification of the resolution to the taxing authority of 7231  
the political subdivision to whose jurisdiction the board is 7232  
subject, and which shall be consistent with the requirements of 7233  
section 3501.01 of the Revised Code. The resolution shall not 7234  
include a levy on the current tax list and duplicate unless the 7235  
election is to be held at or prior to the first Tuesday after 7236  
the first Monday in November of the current tax year. 7237

Upon receipt of the resolution, the taxing authority of 7238  
the political subdivision to whose jurisdiction the board is 7239  
subject shall adopt a resolution providing for the submission of 7240  
such additional tax levy to the electors of the subdivision, or, 7241  
in the case of a qualifying library levy, to the electors 7242  
residing within the boundaries of the library district on the 7243  
date specified in the resolution of the board of library 7244  
trustees. The resolution adopted by the taxing authority shall 7245  
otherwise conform to the resolution certified to it by the 7246  
board. The resolution of the taxing authority shall be certified 7247  
to the appropriate board of elections ~~of the proper county~~ not 7248  
less than ninety days before the date of such election. Such 7249  
resolution shall go into immediate effect upon its passage, and 7250  
no publication of the resolution shall be necessary other than 7251  
that provided in the notice of election. Section 5705.25 of the 7252  
Revised Code shall govern the arrangements for the submission of 7253  
such question and other matters concerning the election, to 7254  
which that section refers, except that such election shall be 7255  
held on the date specified in the resolution. If a majority of 7256  
the electors voting on the question so submitted in an election 7257  
vote in favor of such levy, the taxing authority may forthwith 7258  
make the necessary levy within the subdivision or, in the case 7259  
of a qualifying library levy, within the boundaries of the 7260  
library district at the additional rate in excess of the ten- 7261  
mill limitation on the tax list, for the purpose stated in such 7262  
resolutions. Such tax levy shall be included in the next annual 7263  
tax budget that is certified to the county budget commission. 7264  
The proceeds of any library levy in excess of the ten-mill 7265  
limitation shall be used for purposes of the board in accordance 7266  
with the law applicable to the board. 7267

After the approval of a levy on the current tax list and 7268

duplicate to provide an increase in current expenses, and prior 7269  
to the time when the first tax collection from such levy can be 7270  
made, the taxing authority at the request of the board of 7271  
library trustees may anticipate a fraction of the proceeds of 7272  
such levy and issue anticipation notes in an amount not 7273  
exceeding fifty per cent of the total estimated proceeds of the 7274  
levy to be collected during the first year of the levy. 7275

After the approval of a levy to provide revenues for the 7276  
construction or acquisition of any specific permanent 7277  
improvement or class of improvements, the taxing authority at 7278  
the request of the board of library trustees may anticipate a 7279  
fraction of the proceeds of such levy and issue anticipation 7280  
notes in a principal amount not exceeding fifty per cent of the 7281  
total estimated proceeds of the levy to be collected in each 7282  
year over a period of ten years after the issuance of such 7283  
notes. 7284

The notes shall be issued as provided in section 133.24 of 7285  
the Revised Code, shall have principal payments during each year 7286  
after the year of their issuance over a period not to exceed ten 7287  
years, and may have a principal payment in the year of their 7288  
issuance. 7289

Any levy approved by the electors of a library district 7290  
shall be made within the library district only. 7291

**Sec. 5705.25.** (A) A copy of any resolution adopted as 7292  
provided in section 5705.19 or 5705.2111 of the Revised Code 7293  
shall be certified by the taxing authority to the appropriate 7294  
board of elections ~~of the proper county~~ not less than ninety 7295  
days before the general election in any year, ~~and the~~. The 7296  
appropriate board of elections shall submit the proposal to the 7297  
electors of the subdivision at the succeeding November election. 7298

In the case of a qualifying library levy, the appropriate board of elections shall submit the question to the electors of the library district or association library district. Except as otherwise provided in this division, a resolution to renew an existing levy, regardless of the section of the Revised Code under which the tax was imposed, shall not be placed on the ballot unless the question is submitted at the general election held during the last year the tax to be renewed may be extended on the real and public utility property tax list and duplicate, or at any election held in the ensuing year. The limitation of the foregoing sentence does not apply to a resolution to renew and increase or to renew part of an existing levy that was imposed under section 5705.191 of the Revised Code to supplement the general fund for the purpose of making appropriations for one or more of the following purposes: for public assistance, human or social services, relief, welfare, hospitalization, health, and support of general hospitals. The limitation of the second preceding sentence also does not apply to a resolution that proposes to renew two or more existing levies imposed under section 5705.222 or division (L) of section 5705.19 of the Revised Code, or under section 5705.21 or 5705.217 of the Revised Code, in which case the question shall be submitted on the date of the general or primary election held during the last year at least one of the levies to be renewed may be extended on the real and public utility property tax list and duplicate, or at any election held during the ensuing year. For purposes of this section, a levy shall be considered to be an "existing levy" through the year following the last year it can be placed on that tax list and duplicate.

The appropriate board of elections shall make the necessary arrangements for the submission of such questions to

the electors of such subdivision, library district, or 7330  
association library district, and the election shall be 7331  
conducted, canvassed, and certified in the same manner as 7332  
regular elections in such subdivision, library district, or 7333  
association library district for the election of county 7334  
officers. Notice of the election shall be published in a 7335  
newspaper of general circulation in the subdivision, library 7336  
district, or association library district once a week for two 7337  
consecutive weeks, or as provided in section 7.16 of the Revised 7338  
Code, prior to the election. If the appropriate board of 7339  
elections operates and maintains a web site, the appropriate 7340  
board of elections shall post notice of the election on its web 7341  
site for thirty days prior to the election. The notice shall 7342  
state the purpose, the proposed increase in rate expressed in 7343  
dollars and cents for each one hundred dollars of valuation as 7344  
well as in mills for each one dollar of valuation, the number of 7345  
years during which the increase will be in effect, the first 7346  
month and year in which the tax will be levied, and the time and 7347  
place of the election. 7348

(B) The form of the ballots cast at an election held 7349  
pursuant to division (A) of this section shall be as follows: 7350

"An additional tax for the benefit of (name of subdivision 7351  
or public library) ..... for the purpose of (purpose stated 7352  
in the resolution) ..... at a rate not exceeding ..... 7353  
mills for each one dollar of valuation, which amounts to (rate 7354  
expressed in dollars and cents) ..... for each one 7355  
hundred dollars of valuation, for ..... (life of indebtedness 7356  
or number of years the levy is to run). 7357

7358

For the Tax Levy
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7359



| Against the Tax Levy 7360

" 7361

(C) If the levy is to be in effect for a continuing period 7362  
of time, the notice of election and the form of ballot shall so 7363  
state instead of setting forth a specified number of years for 7364  
the levy. 7365

If the tax is to be placed on the current tax list, the 7366  
form of the ballot shall be modified by adding, after the 7367  
statement of the number of years the levy is to run, the phrase 7368  
", commencing in ..... (first year the tax is to be 7369  
levied), first due in calendar year ..... (first calendar 7370  
year in which the tax shall be due)." 7371

If the levy submitted is a proposal to renew, increase, or 7372  
decrease an existing levy, the form of the ballot specified in 7373  
division (B) of this section may be changed by substituting for 7374  
the words "An additional" at the beginning of the form, the 7375  
words "A renewal of a" in case of a proposal to renew an 7376  
existing levy in the same amount; the words "A renewal 7377  
of ..... mills and an increase of ..... mills to constitute 7378  
a" in the case of an increase; or the words "A renewal of part 7379  
of an existing levy, being a reduction of ..... mills, to 7380  
constitute a" in the case of a decrease in the proposed levy. 7381

If the levy submitted is a proposal to renew two or more 7382  
existing levies imposed under section 5705.222 or division (L) 7383  
of section 5705.19 of the Revised Code, or under section 5705.21 7384  
or 5705.217 of the Revised Code, the form of the ballot 7385  
specified in division (B) of this section shall be modified by 7386  
substituting for the words "an additional tax" the words "a 7387  
renewal of ....(insert the number of levies to be renewed) 7388

existing taxes." 7389

If the levy submitted is a levy under section 5705.72 of 7390  
the Revised Code or a proposal to renew, increase, or decrease 7391  
an existing levy imposed under that section, the name of the 7392  
subdivision shall be "the unincorporated area of ..... 7393  
(name of township)." 7394

The question covered by such resolution shall be submitted 7395  
as a separate proposition but may be printed on the same ballot 7396  
with any other proposition submitted at the same election, other 7397  
than the election of officers. More than one such question may 7398  
be submitted at the same election. 7399

(D) A levy voted in excess of the ten-mill limitation 7400  
under this section shall be certified to the tax commissioner. 7401  
In the first year of the levy, it shall be extended on the tax 7402  
lists after the February settlement succeeding the election. If 7403  
the additional tax is to be placed upon the tax list of the 7404  
current year, as specified in the resolution providing for its 7405  
submission, the result of the election shall be certified 7406  
immediately after the canvass by the appropriate board of 7407  
elections to the taxing authority, who shall make the necessary 7408  
levy and certify it to the county auditor, who shall extend it 7409  
on the tax lists for collection. After the first year, the tax 7410  
levy shall be included in the annual tax budget that is 7411  
certified to the county budget commission. 7412

**Sec. 5705.251.** (A) A copy of a resolution adopted under 7413  
section 5705.212 or 5705.213 of the Revised Code shall be 7414  
certified by the board of education to the appropriate board of 7415  
elections ~~of the proper county~~ not less than ninety days before 7416  
the date of the election specified in the resolution, and the 7417  
appropriate board of elections shall submit the proposal to the 7418

electors of the school district at a special election to be held 7419  
on that date. The appropriate board of elections shall make the 7420  
necessary arrangements for the submission of the question or 7421  
questions to the electors of the school district, and the 7422  
election shall be conducted, canvassed, and certified in the 7423  
same manner as regular elections in the school district for the 7424  
election of county officers. Notice of the election shall be 7425  
published in a newspaper of general circulation in the 7426  
subdivision once a week for two consecutive weeks, or as 7427  
provided in section 7.16 of the Revised Code, prior to the 7428  
election. If the appropriate board of elections operates and 7429  
maintains a web site, the appropriate board of elections shall 7430  
post notice of the election on its web site for thirty days 7431  
prior to the election. 7432

(1) In the case of a resolution adopted under section 7433  
5705.212 of the Revised Code, the notice shall state separately, 7434  
for each tax being proposed, the purpose; the proposed increase 7435  
in rate, expressed in dollars and cents for each one hundred 7436  
dollars of valuation as well as in mills for each one dollar of 7437  
valuation; the number of years during which the increase will be 7438  
in effect; and the first calendar year in which the tax will be 7439  
due. For an election on the question of a renewal levy, the 7440  
notice shall state the purpose; the proposed rate, expressed in 7441  
dollars and cents for each one hundred dollars of valuation as 7442  
well as in mills for each one dollar of valuation; and the 7443  
number of years the tax will be in effect. If the resolution is 7444  
adopted under division (C) of that section, the rate of each tax 7445  
being proposed shall be expressed as both the total rate and the 7446  
portion of the total rate to be allocated to the qualifying 7447  
school district and the portion to be allocated to partnering 7448  
community schools. 7449

(2) In the case of a resolution adopted under section 7450  
5705.213 of the Revised Code, the notice shall state the 7451  
purpose; the amount proposed to be raised by the tax in the 7452  
first year it is levied; the estimated average additional tax 7453  
rate for the first year it is proposed to be levied, expressed 7454  
in mills for each one dollar of valuation and in dollars and 7455  
cents for each one hundred dollars of valuation; the number of 7456  
years during which the increase will be in effect; and the first 7457  
calendar year in which the tax will be due. The notice also 7458  
shall state the amount by which the amount to be raised by the 7459  
tax may be increased in each year after the first year. The 7460  
amount of the allowable increase may be expressed in terms of a 7461  
dollar increase over, or a percentage of, the amount raised by 7462  
the tax in the immediately preceding year. For an election on 7463  
the question of a renewal levy, the notice shall state the 7464  
purpose; the amount proposed to be raised by the tax; the 7465  
estimated tax rate, expressed in mills for each one dollar of 7466  
valuation and in dollars and cents for each one hundred dollars 7467  
of valuation; and the number of years the tax will be in effect. 7468

In any case, the notice also shall state the time and 7469  
place of the election. 7470

(B) (1) The form of the ballot in an election on taxes 7471  
proposed under section 5705.212 of the Revised Code shall be as 7472  
follows: 7473

"Shall the ..... school district be authorized to 7474  
levy taxes for current expenses, the aggregate rate of which may 7475  
increase in ..... (number) increment(s) of not more than ..... 7476  
mill(s) for each dollar of valuation, from an original rate 7477  
of ..... mill(s) for each dollar of valuation, which amounts to 7478  
..... (rate expressed in dollars and cents) for each one 7479

hundred dollars of valuation, to a maximum rate of ..... 7480  
mill(s) for each dollar of valuation, which amounts to ..... 7481  
(rate expressed in dollars and cents) for each one hundred 7482  
dollars of valuation? The original tax is first proposed to be 7483  
levied in ..... (the first year of the tax), and the 7484  
incremental tax in ..... (the first year of the increment) (if 7485  
more than one incremental tax is proposed in the resolution, the 7486  
first year that each incremental tax is proposed to be levied 7487  
shall be stated in the preceding format, and the increments 7488  
shall be referred to as the first, second, third, or fourth 7489  
increment, depending on their number). The aggregate rate of tax 7490  
so authorized will ..... (insert either, "expire with the 7491  
original rate of tax which shall be in effect for ..... years" 7492  
or "be in effect for a continuing period of time"). 7493

<del>FOR THE TAX LEVIES</del> <u>For the Tax</u> <u>Levies</u>
<del>AGAINST THE TAX LEVIES</del> <u>Against</u> <u>the Tax Levies</u>

"

If the tax is proposed by a qualifying school district 7500  
under division (C) (1) of section 5705.212 of the Revised Code, 7501  
the form of the ballot shall be modified by adding, after the 7502  
phrase "each dollar of valuation," the following: "(of 7503  
which ..... mills is to be allocated to partnering community 7504  
schools)." 7505

(2) The form of the ballot in an election on the question 7506  
of a renewal levy under section 5705.212 of the Revised Code 7507  
shall be as follows: 7508

"Shall the ..... school district be authorized to 7509  
renew a tax for current expenses at a rate not 7510  
exceeding ..... mills for each dollar of valuation, which 7511  
amounts to ..... (rate expressed in dollars and cents) for 7512  
each one hundred dollars of valuation, for ..... (number of 7513  
years the levy shall be in effect, or a continuing period of 7514  
time)? 7515

<del>FOR THE TAX LEVY</del> <u>For the Tax Levy</u>
<del>AGAINST THE TAX LEVY</del> <u>Against the</u> <u>Tax Levy</u>

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"  
If the tax is proposed by a qualifying school district 7522  
under division (C) (2) of section 5705.212 of the Revised Code 7523  
and the total rate and the rates allocated to the school 7524  
district and partnering community schools are to remain the same 7525  
as those of the levy being renewed, the form of the ballot shall 7526  
be modified by adding, after the phrase "each dollar of 7527  
valuation," the following: "(of which ..... mills is to be 7528  
allocated to partnering community schools)." If the total rate 7529  
is to be increased, the form of the ballot shall state that the 7530  
proposal is to renew the existing tax with an increase in rate 7531  
and shall state the increase in rate, the total rate resulting 7532  
from the increase, and, of that rate, the portion of the rate to 7533  
be allocated to partnering community schools. If the total rate 7534  
is to be decreased, the form of the ballot shall state that the 7535  
proposal is to renew a part of the existing tax and shall state 7536  
the reduction in rate, the total rate resulting from the 7537  
decrease, and, of that rate, the portion of the rate to be 7538

allocated to partnering community schools. 7539

(3) If a tax proposed by a ballot form prescribed in 7540  
division (B)(1) or (2) of this section is to be placed on the 7541  
current tax list, the form of the ballot shall be modified by 7542  
adding, after the statement of the number of years the levy is 7543  
to be in effect, the phrase ", commencing in ..... (first 7544  
year the tax is to be levied), first due in calendar 7545  
year ..... (first calendar year in which the tax shall be 7546  
due)." 7547

(C) The form of the ballot in an election on a tax 7548  
proposed under section 5705.213 of the Revised Code shall be as 7549  
follows: 7550

"Shall the ..... school district be authorized to levy 7551  
the following tax for current expenses? The tax will first be 7552  
levied in ..... (year) to raise ..... (dollars). In the ..... 7553  
(number of years) following years, the tax will increase by not 7554  
more than ..... (per cent or dollar amount of increase) each 7555  
year, so that, during ..... (last year of the tax), the tax 7556  
will raise approximately ..... (dollars). The county auditor 7557  
estimates that the rate of the tax per dollar of valuation will 7558  
be ..... mill(s), which amounts to \$..... per one hundred 7559  
dollars of valuation, both during ..... (first year of the tax) 7560  
and ..... mill(s), which amounts to \$..... per one hundred 7561  
dollars of valuation, during ..... (last year of the tax). The 7562  
tax will not be levied after ..... (year). 7563

<del>FOR THE TAX LEVY</del> For the Tax Levy
<del>AGAINST THE TAX LEVY</del> Against the Tax Levy

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" 7569

The form of the ballot in an election on the question of a 7570  
renewal levy under section 5705.213 of the Revised Code shall be 7571  
as follows: 7572

"Shall the ..... school district be authorized to 7573  
renew a tax for current expenses which will raise ..... 7574  
(dollars), estimated by the county auditor to be ..... mills 7575  
for each dollar of valuation, which amounts to ..... (rate 7576  
expressed in dollars and cents) for each one hundred dollars of 7577  
valuation? The tax shall be in effect for ..... (the number 7578  
of years the levy shall be in effect, or a continuing period of 7579  
time). 7580

<del>FOR THE TAX LEVY</del> <u>For the Tax Levy</u>
<del>AGAINST THE TAX LEVY</del> <u>Against the</u> <u>Tax Levy</u>

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" 7586

If the tax is to be placed on the current tax list, the 7587  
form of the ballot shall be modified by adding, after the 7588  
statement of the number of years the levy is to be in effect, 7589  
the phrase ", commencing in ..... (first year the tax is to 7590  
be levied), first due in calendar year ..... (first 7591  
calendar year in which the tax shall be due)." 7592

(D) The question covered by a resolution adopted under 7593  
section 5705.212 or 5705.213 of the Revised Code shall be 7594  
submitted as a separate question, but may be printed on the same 7595  
ballot with any other question submitted at the same election, 7596  
other than the election of officers. More than one question may 7597



be submitted at the same election. 7598

(E) Taxes voted in excess of the ten-mill limitation under 7599  
division (B) or (C) of this section shall be certified to the 7600  
tax commissioner. If an additional tax is to be placed upon the 7601  
tax list of the current year, as specified in the resolution 7602  
providing for its submission, the result of the election shall 7603  
be certified immediately after the canvass by the appropriate 7604  
board of elections to the board of education. The board of 7605  
education immediately shall make the necessary levy and certify 7606  
it to the county auditor, who shall extend it on the tax list 7607  
for collection. After the first year, the levy shall be included 7608  
in the annual tax budget that is certified to the county budget 7609  
commission. 7610

**Sec. 5705.252.** (A) If the legislative authority of a 7611  
municipal corporation adopts a resolution for the purposes 7612  
provided in section 306.55 of the Revised Code and division (XX) 7613  
of section 5705.19 of the Revised Code and certifies the 7614  
resolution to the appropriate board of elections as a combined 7615  
question, the question appearing on the ballot shall read: 7616

"Shall the territory within the ..... (name of municipal 7617  
corporation) be withdrawn from ..... (name of regional transit 7618  
authority) and shall an additional tax be levied for the benefit 7619  
of ..... (name of municipal corporation) ..... for the purpose 7620  
of providing transportation services for the movement of persons 7621  
within, from, or to the ..... (name of municipal corporation) 7622  
at a rate not exceeding ..... mills for each one dollar of 7623  
valuation, which amounts to ..... (rate expressed in dollars 7624  
and cents) for each one hundred dollars of valuation, for ..... 7625  
(number of years the levy is to run)?" 7626

(B) If the board of trustees of a township adopts a 7627

resolution for the purposes provided in sections 306.55 and 7628  
5705.72 of the Revised Code and certifies the resolution to the 7629  
appropriate board of elections as a combined question, the 7630  
question appearing on the ballot in the unincorporated area of 7631  
the township shall read: 7632

"Shall the territory within the unincorporated area 7633  
of ..... (name of township) be withdrawn from ..... (name of 7634  
regional transit authority) and shall an additional tax be 7635  
levied for the benefit of the unincorporated area of ..... 7636  
(name of township) for the purpose of providing transportation 7637  
services for the movement of persons within, from, or to the 7638  
unincorporated area of ..... (name of township) at a rate not 7639  
exceeding ..... mills for each one dollar of valuation, which 7640  
amounts to ..... (rate expressed in dollars and cents) for each 7641  
one hundred dollars of valuation, for ..... (number of years 7642  
the levy is to run)?" 7643

**Sec. 5705.55.** (A) The board of directors of a lake 7644  
facilities authority, by a vote of two-thirds of all its 7645  
members, may at any time declare by resolution that the amount 7646  
of taxes which may be raised within the ten-mill limitation by 7647  
levies on the current tax duplicate will be insufficient to 7648  
provide an adequate amount for the necessary requirements of the 7649  
authority, that it is necessary to levy a tax in excess of such 7650  
limitation for any of the purposes specified in divisions (A), 7651  
(B), (F), and (H) of section 5705.19 of the Revised Code, and 7652  
that the question of such additional tax levy shall be submitted 7653  
by the board to the electors residing within the boundaries of 7654  
the impacted lake district on the day of a primary or general 7655  
election. The resolution shall conform to section 5705.19 of the 7656  
Revised Code, except that the tax levy may be in effect for no 7657  
more than five years, as set forth in the resolution, unless the 7658

levy is for the payment of debt charges, and the total number of 7659  
mills levied for each dollar of taxable valuation that may be 7660  
levied under this section for any tax year shall not exceed one 7661  
mill. If the levy is for the payment of debt charges, the levy 7662  
shall be for the life of the bond indebtedness. 7663

The resolution shall specify the date of holding the 7664  
election, which shall not be earlier than ninety days after the 7665  
adoption and certification of the resolution to the appropriate 7666  
board of elections. The resolution shall not include a levy on 7667  
the current tax list and duplicate unless the election is to be 7668  
held at or prior to the first Tuesday after the first Monday in 7669  
November of the current tax year. 7670

The resolution shall be certified to the appropriate board 7671  
of elections ~~of the proper county or counties~~ not less than 7672  
ninety days before the date of the election. The resolution 7673  
shall go into immediate effect upon its passage, and no 7674  
publication of the resolution shall be necessary other than that 7675  
provided in the notice of election. Section 5705.25 of the 7676  
Revised Code shall govern the arrangements for the submission of 7677  
such question and other matters concerning the election, to 7678  
which that section refers, except that the election shall be 7679  
held on the date specified in the resolution. If a majority of 7680  
the electors voting on the question so submitted in an election 7681  
vote in favor of the levy, the board of directors may forthwith 7682  
make the necessary levy within the boundaries of the impacted 7683  
lake district at the additional rate in excess of the ten-mill 7684  
limitation on the tax list, for the purpose stated in the 7685  
resolution. The tax levy shall be included in the next annual 7686  
tax budget that is certified to the county budget commission. 7687

(B) The form of the ballot in an election held on the 7688

question of levying a tax proposed pursuant to this section 7689  
shall be as follows or in any other form acceptable to the 7690  
secretary of state: 7691

"A tax for the benefit of (name of lake facilities 7692  
authority) ..... for the purpose of ..... at a rate 7693  
not exceeding ..... mills for each one dollar of valuation, 7694  
which amounts to (rate expressed in dollars and 7695  
cents) ..... for each one hundred dollars of valuation, 7696  
for ..... (life of indebtedness or number of years the 7697  
levy is to run). 7698

For the Tax Levy
Against the Tax Levy

7699

7700

7701

"

7702

(C) On approval of the levy, notes may be issued in 7703  
anticipation of the collection of the proceeds of the tax levy, 7704  
other than the proceeds to be received for the payment of bond 7705  
debt charges, in the amount and manner and at the times as are 7706  
provided in section 5705.193 of the Revised Code, for the 7707  
issuance of notes by a county in anticipation of the proceeds of 7708  
a tax levy. The lake facilities authority may borrow money in 7709  
anticipation of the collection of current revenues as provided 7710  
in section 133.10 of the Revised Code. 7711

(D) If a tax is levied under this section in a tax year, 7712  
no other taxing authority of a subdivision or taxing unit, 7713  
including a port authority, may levy a tax on property in the 7714  
impacted lake district in the same tax year if the purpose of 7715  
the levy is substantially the same as the purpose for which the 7716  
lake facilities authority of the impacted lake district was 7717

created. 7718

**Sec. 5705.72.** (A) As used in this section and in section 7719  
5705.25 of the Revised Code with regard to a levy submitted 7720  
under this section, "electors" means electors of the 7721  
unincorporated area of a township. 7722

(B) The board of trustees of any township that withdraws 7723  
or proposes by resolution to withdraw the unincorporated area of 7724  
the township from a regional transit authority under section 7725  
306.55 of the Revised Code, by vote of two-thirds of all the 7726  
members of the board of trustees, may declare by resolution that 7727  
the amount of taxes that may be raised within the ten-mill 7728  
limitation will be insufficient to provide transportation 7729  
services to the unincorporated area of the township and that it 7730  
is necessary to levy a tax in excess of that limitation within 7731  
the unincorporated area of that township for the purpose of 7732  
providing transportation services for the movement of persons 7733  
within, from, or to the unincorporated area of that township. 7734

The resolution shall specify the necessary amount of the 7735  
increase in rate to levy, the purpose of such increase, and the 7736  
number of years, not exceeding ten, during which the rate 7737  
increase shall be in effect, which may or may not include a levy 7738  
upon the tax list of the current year. 7739

The resolution shall be submitted to the ~~proper county~~ 7740  
appropriate board of elections not less than ninety days before 7741  
the date of the election at which the question will appear on 7742  
the ballot and in the manner provided by section 5705.25 of the 7743  
Revised Code, except that the question may be submitted to 7744  
electors at a general election or a special election held on a 7745  
date consistent with section 3501.01 of the Revised Code. 7746

A resolution adopted by the board of trustees of a township under this section may be combined with a resolution for the withdrawal of the unincorporated area of the township from a regional transit authority as provided in section 306.55 of the Revised Code, by vote of two-thirds of all members of the board. The board may certify the combined resolution to the appropriate board of elections as a combined question. The question appearing on the ballot shall be as provided in section 5705.252 of the Revised Code.

When electors have approved a tax levy under this section, the board of township trustees may anticipate a fraction of the proceeds of the levy and issue anticipation notes as authorized by section 5705.191 of the Revised Code for a current expense levy with a fixed term, and may anticipate the collection of current revenue under section 133.10 of the Revised Code.

**Section 2.** That existing sections 102.02, 133.01, 133.06, 133.18, 513.13, 718.01, 718.04, 718.09, 718.10, 731.01, 733.261, 733.262, 3311.21, 3318.01, 3318.06, 3318.061, 3318.063, 3318.07, 3318.361, 3354.02, 3355.02, 3357.02, 3501.05, 3501.11, 3505.01, 3505.071, 3513.02, 3513.05, 3513.30, 3513.301, 3513.312, 5705.01, 5705.03, 5705.19, 5705.191, 5705.195, 5705.199, 5705.21, 5705.211, 5705.212, 5705.213, 5705.217, 5705.218, 5705.219, 5705.2111, 5705.2112, 5705.23, 5705.25, 5705.251, 5705.252, 5705.55, and 5705.72 of the Revised Code are hereby repealed.

**Section 3.** All items in this section are hereby appropriated as designated out of any moneys in the state treasury to the credit of the designated fund. For all appropriations made in this act, those in the first column are for fiscal year 2018 and those in the second column are for

fiscal year 2019. The appropriations made in this act are in 7777  
addition to any other appropriations made for the FY 2018-FY 7778  
2019 biennium. 7779

SOS SECRETARY OF STATE 7780

General Revenue Fund 7781

GRF 050XXX Local Elections \$ 300,000 \$ 300,000 7782

Database 7783

TOTAL General Revenue Fund \$ 300,000 \$ 300,000 7784

TOTAL ALL BUDGET FUND GROUPS \$ 300,000 \$ 300,000 7785

LOCAL ELECTIONS DATABASE 7786

The foregoing appropriation item 050XXX, Local Elections 7787  
Database, shall be used to establish and maintain a local 7788  
elections database to facilitate communication between boards of 7789  
elections and the Secretary of State concerning local elections. 7790  
The database shall be made available to all county boards of 7791  
elections and any other state or local agency or political 7792  
subdivision that requests access to it. 7793

**Section 4.** Within the limits set forth in this act, the 7794  
Director of Budget and Management shall establish accounts 7795  
indicating the source and amount of funds for each appropriation 7796  
made in this act, and shall determine the form and manner in 7797  
which appropriation accounts shall be maintained. Expenditures 7798  
from appropriations contained in this act shall be accounted for 7799  
as though made in Am. Sub. H.B. 49 of the 132nd General 7800  
Assembly. 7801

The appropriations made in this act are subject to all 7802  
provisions of Am. Sub. H.B. 49 of the 132nd General Assembly 7803  
that are generally applicable to such appropriations. 7804

**Section 5.** The General Assembly, applying the principle 7805  
stated in division (B) of section 1.52 of the Revised Code that 7806  
amendments are to be harmonized if reasonably capable of 7807  
simultaneous operation, finds that the following sections, 7808  
presented in this act as composites of the sections as amended 7809  
by the acts indicated, are the resulting versions of the 7810  
sections in effect prior to the effective date of the sections 7811  
as presented in this act: 7812

Section 133.06 of the Revised Code as amended by both Sub. 7813  
H.B. 340 of the 131st General Assembly and Am. Sub. H.B. 49 of 7814  
the 132nd General Assembly. 7815

Section 133.18 of the Revised Code as amended by Am. Sub. 7816  
H.B. 48 of the 128th General Assembly and Am. Sub. H.B. 153 of 7817  
the 129th General Assembly. 7818

Section 3501.05 of the Revised Code as amended by both Am. 7819  
Sub. S.B. 109 and Sub. S.B. 205 of the 130th General Assembly. 7820

Section 5705.19 of the Revised Code as amended by Sub. 7821  
H.B. 158, Am. Sub. H.B. 277, Sub. H.B. 413, and Am. Sub. H.B. 7822  
483, all of the 131st General Assembly. 7823

Section 5705.218 of the Revised Code as amended by both 7824  
Am. Sub. H.B. 59 and Sub. H.B. 167 of the 130th General 7825  
Assembly. 7826