

Am. Sub. H.B. 166  
As Passed by the Senate

\_\_\_\_\_ moved to amend as follows:

In line 199 of the title, after the semicolon insert "to  
amend sections 133.18, 306.32, 306.322, 345.01, 345.03, 345.04,  
505.37, 505.48, 505.481, 511.27, 511.28, 511.34, 513.18, 755.181,  
1545.041, 1545.21, 1711.30, 3311.50, 3318.01, 3318.06, 3318.061,  
3318.062, 3318.063, 3318.361, 3318.45, 3381.03, 3505.06, 4582.024,  
4582.26, 5705.01, 5705.03, 5705.192, 5705.195, 5705.196, 5705.197,  
5705.199, 5705.21, 5705.212, 5705.213, 5705.215, 5705.218,  
5705.219, 5705.233, 5705.25, 5705.251, 5705.261, 5705.55, 5748.01,  
5748.02, 5748.03, 5748.04, 5748.08, and 5748.09 of the Revised  
Code;"

After line 82929, insert:

"**Section 130.**\_\_\_\_. That sections 133.18, 306.32, 306.322,  
345.01, 345.03, 345.04, 505.37, 505.48, 505.481, 511.27, 511.28,  
511.34, 513.18, 755.181, 1545.041, 1545.21, 1711.30, 3311.50,  
3318.01, 3318.06, 3318.061, 3318.062, 3318.063, 3318.361, 3318.45,  
3381.03, 3505.06, 4582.024, 4582.26, 5705.01, 5705.03, 5705.192,  
5705.195, 5705.196, 5705.197, 5705.199, 5705.21, 5705.212,  
5705.213, 5705.215, 5705.218, 5705.219, 5705.233, 5705.25,  
5705.251, 5705.261, 5705.55, 5748.01, 5748.02, 5748.03, 5748.04,  
5748.08, and 5748.09 of the Revised Code be amended to read as  
follows:

Sec. 133.18. (A) The taxing authority of a subdivision may by 22  
 legislation submit to the electors of the subdivision the question 23  
 of issuing any general obligation bonds, for one purpose, that the 24  
 subdivision has power or authority to issue. 25

(B) When the taxing authority of a subdivision desires or is 26  
 required by law to submit the question of a bond issue to the 27  
 electors, it shall pass legislation that does all of the 28  
 following: 29

(1) Declares the necessity and purpose of the bond issue; 30

(2) States the date of the authorized election at which the 31  
 question shall be submitted to the electors; 32

(3) States the amount, approximate date, estimated net 33  
 average rate of interest, and maximum number of years over which 34  
 the principal of the bonds may be paid; 35

(4) Declares the necessity of levying a tax outside the tax 36  
 limitation to pay the debt charges on the bonds and any 37  
 anticipatory securities. 38

The estimated net average interest rate shall be determined 39  
 by the taxing authority based on, among other factors, then 40  
 existing market conditions, and may reflect adjustments for any 41  
 anticipated direct payments expected to be received by the taxing 42  
 authority from the government of the United States relating to the 43  
 bonds and the effect of any federal tax credits anticipated to be 44  
 available to owners of all or a portion of the bonds. The 45  
 estimated net average rate of interest, and any statutory or 46  
 charter limit on interest rates that may then be in effect and 47  
 that is subsequently amended, shall not be a limitation on the 48  
 actual interest rate or rates on the securities when issued. 49

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

levy's estimated annual collections. 81

(2) When considering the tangible personal property component 82  
of the tax valuation of the subdivision, the county auditor shall 83  
take into account the assessment percentages prescribed in section 84  
5711.22 of the Revised Code. The tax commissioner may issue rules, 85  
orders, or instructions directing how the assessment percentages 86  
must be utilized. 87

(D) After receiving the county auditor's advice under 88  
division (C) of this section, the taxing authority by legislation 89  
may determine to proceed with submitting the question of the issue 90  
of securities, and shall, not later than the ninetieth day before 91  
the day of the election, file the following with the board of 92  
elections: 93

(1) Copies of the legislation provided for in divisions (B) 94  
and (D) of this section; 95

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

(3) The amount the levy is estimated to collect for each tax 101  
year it is levied, as certified to the taxing authority by the 102  
county auditor. 103

(E)(1) The board of elections shall prepare the ballots and 104  
make other necessary arrangements for the submission of the 105  
question to the electors of the subdivision. If the subdivision is 106  
located in more than one county, the board shall inform the boards 107  
of elections of the other counties of the filings with it, and 108  
those other boards shall if appropriate make the other necessary 109  
arrangements for the election in their counties. The election 110

shall be conducted, canvassed, and certified in the manner 111  
provided in Title XXXV of the Revised Code. 112

(2) The election shall be held at the regular places for 113  
voting in the subdivision. If the electors of only a part of a 114  
precinct are qualified to vote at the election the board of 115  
elections may assign the electors in that part to an adjoining 116  
precinct, including an adjoining precinct in another county if the 117  
board of elections of the other county consents to and approves 118  
the assignment. Each elector so assigned shall be notified of that 119  
fact prior to the election by notice mailed by the board of 120  
elections, in such manner as it determines, prior to the election. 121

(3) The board of elections shall publish a notice of the 122  
election once in a newspaper of general circulation in the 123  
subdivision, no later than ten days prior to the election. The 124  
notice shall state all of the following: 125

(a) The principal amount of the proposed bond issue; 126

(b) The stated purpose for which the bonds are to be issued; 127

(c) The maximum number of years over which the principal of 128  
the bonds may be paid; 129

(d) The estimated annual collections of the property tax; 130

(e) The estimated additional average annual property tax 131  
levy, expressed in ~~cents or~~ dollars and ~~cents~~ for each one hundred 132  
thousand dollars of ~~tax valuation~~ fair market value and in mills 133  
for each one dollar of ~~tax valuation~~ taxable value, to be levied 134  
outside the tax limitation, as estimated and certified to the 135  
taxing authority by the county auditor; 136

~~(e)~~ (f) The first calendar year in which the tax is expected 137  
to be due. 138

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

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

	For the bond issue
	Against the bond issue

"

~~(b)~~ (2) In the case of an election held pursuant to legislation adopted under section 3375.43 or 3375.431 of the Revised Code:

"Shall bonds be issued for ..... (name of library) for the purpose of ..... (purpose of the bond issue), in the principal amount of \$..... (amount of the bond issue) by

..... (the name of the subdivision that is to issue the bonds 169  
and levy the tax) as the issuer of the bonds, to be repaid 170  
annually over a maximum period of ..... (the maximum number 171  
of years over which the principal of the bonds may be paid) years, 172  
and an annual levy of property taxes be made outside the ten-mill 173  
limitation, estimated by the county auditor to collect \$..... 174  
annually and to average over the repayment period of the bond 175  
issue ..... ~~(number of mills)~~ mills for each ~~one dollar~~ \$1 of 176  
~~tax valuation~~ taxable value, which amounts to \$..... ~~(rate~~ 177  
~~expressed in cents or dollars and cents, such as "36 cents" or~~ 178  
~~"\$1.41")~~ for each ~~one hundred dollars~~ \$100,000 of ~~tax valuation~~ 179  
fair market value, commencing in ..... (first year the tax 180  
will be levied), first due in calendar year ..... (first 181  
calendar year in which the tax shall be due), to pay the annual 182  
debt charges on the bonds, and to pay debt charges on any notes 183  
issued in anticipation of those bonds? 184

	For the bond issue
	Against the bond issue

"

~~(2) The purpose for which the bonds are to be issued shall be 189  
printed in the space indicated, in boldface type. 190~~

(G) The board of elections shall promptly certify the results 191  
of the election to the tax commissioner, the county auditor of 192  
each county in which any part of the subdivision is located, and 193  
the fiscal officer of the subdivision. The election, including the 194  
proceedings for and result of the election, is incontestable other 195  
than in a contest filed under section 3515.09 of the Revised Code 196  
in which the plaintiff prevails. 197

(H) If a majority of the electors voting upon the question 198

vote for it, the taxing authority of the subdivision may proceed 199  
 under sections 133.21 to 133.33 of the Revised Code with the 200  
 issuance of the securities and with the levy and collection of a 201  
 property tax outside the tax limitation during the period the 202  
 securities are outstanding sufficient in amount to pay the debt 203  
 charges on the securities, including debt charges on any 204  
 anticipatory securities required to be paid from that tax. If 205  
 legislation passed under section 133.22 or 133.23 of the Revised 206  
 Code authorizing those securities is filed with the county auditor 207  
 on or before the last day of November, the amount of the voted 208  
 property tax levy required to pay debt charges or estimated debt 209  
 charges on the securities payable in the following year shall if 210  
 requested by the taxing authority be included in the taxes levied 211  
 for collection in the following year under section 319.30 of the 212  
 Revised Code. 213

(I)(1) If, before any securities authorized at an election 214  
 under this section are issued, the net indebtedness of the 215  
 subdivision exceeds that applicable to that subdivision or those 216  
 securities, then and so long as that is the case none of the 217  
 securities may be issued. 218

(2) No securities authorized at an election under this 219  
 section may be initially issued after the first day of the sixth 220  
 January following the election, but this period of limitation 221  
 shall not run for any time during which any part of the permanent 222  
 improvement for which the securities have been authorized, or the 223  
 issuing or validity of any part of the securities issued or to be 224  
 issued, or the related proceedings, is involved or questioned 225  
 before a court or a commission or other tribunal, administrative 226  
 agency, or board. 227

(3) Securities representing a portion of the amount 228

authorized at an election that are issued within the applicable 229  
 limitation on net indebtedness are valid and in no manner affected 230  
 by the fact that the balance of the securities authorized cannot 231  
 be issued by reason of the net indebtedness limitation or lapse of 232  
 time. 233

(4) Nothing in this division (I) shall be interpreted or 234  
 applied to prevent the issuance of securities in an amount to fund 235  
 or refund anticipatory securities lawfully issued. 236

(5) The limitations of divisions (I)(1) and (2) of this 237  
 section do not apply to any securities authorized at an election 238  
 under this section if at least ten per cent of the principal 239  
 amount of the securities, including anticipatory securities, 240  
 authorized has theretofore been issued, or if the securities are 241  
 to be issued for the purpose of participating in any federally or 242  
 state-assisted program. 243

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

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

**Sec. 306.32.** Any county, or any two or more counties, 248  
 municipal corporations, or townships, or any combination of these, 249  
 may create a regional transit authority by the adoption of a 250  
 resolution or ordinance by the board of county commissioners of 251  
 each county, the legislative authority of each municipal 252  
 corporation, and the board of township trustees of each township 253  
 which is to create or to join in the creation of the regional 254  
 transit authority. The resolution or ordinance shall state: 255

(A) The necessity for the creation of a regional transit 256  
 authority; 257

(B) The counties, municipal corporations, or townships which are to create or to join in the creation of the regional transit authority; 258  
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(C) The official name by which the regional transit authority shall be known; 261  
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(D) The place in which the principal office of the regional transit authority will be located or the manner in which it may be selected; 263  
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(E) The number, term, and compensation, or method for establishing compensation, of the members of the board of trustees of the regional transit authority. Compensation shall not exceed fifty dollars for each board and committee meeting attended by a member, except that if compensation is provided annually it shall not exceed six thousand dollars for the president of the board or four thousand eight hundred dollars for each other board member. 266  
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(F) The manner in which vacancies on the board of trustees of the regional transit authority shall be filled; 273  
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(G) The manner and to what extent the expenses of the regional transit authority shall be apportioned among the counties, municipal corporations, and townships creating it; 275  
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(H) The purposes, including the kinds of transit facilities, for which the regional transit authority is organized. 278  
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The regional transit authority provided for in the resolution or ordinance shall be deemed to be created upon the adoption of the resolution or ordinance by the board of county commissioners of each county, the legislative authority of each municipal corporation, and the board of township trustees of each township enumerated in the resolution or ordinance. 280  
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The resolution or ordinance creating a regional transit 286

authority may be amended to include additional counties, municipal corporations, or townships or for any other purpose, by the adoption of the amendment by the board of county commissioners of each county, the legislative authority of each municipal corporation, and the board of township trustees of each township which has created or joined or proposes to join the regional transit authority.

After each county, municipal corporation, and township which has created or joined or proposes to join the regional transit authority has adopted its resolution or ordinance approving inclusion of additional counties, municipal corporations, or townships in the regional transit authority, a copy of each resolution or ordinance shall be filed with the clerk of the board of the county commissioners of each county, the clerk of the legislative authority of each municipal corporation, and the fiscal officer of the board of trustees of each township proposed to be included in the regional transit authority. The inclusion is effective when all such filing has been completed, unless the regional transit authority to which territory is to be added has authority to levy an ad valorem tax on property, or a sales tax, within its territorial boundaries, in which event the inclusion shall become effective on the sixtieth day after the last such filing is accomplished, unless, prior to the expiration of the sixty-day period, qualified electors residing in the area proposed to be added to the regional transit authority, equal in number to at least ten per cent of the qualified electors from the area who voted for governor at the last gubernatorial election, file a petition of referendum against the inclusion. Any petition of referendum filed under this section shall be filed at the office of the secretary of the board of trustees of the regional transit authority. The person presenting the petition shall be given a

receipt containing on it the time of the day, the date, and the  
purpose of the petition. The secretary of the board of trustees of  
the regional transit authority shall cause the appropriate board  
or boards of elections to check the sufficiency of signatures on  
any petition of referendum filed under this section and, if found  
to be sufficient, shall present the petition to the board of  
trustees at a meeting of said board which occurs not later than  
thirty days following the filing of said petition. Upon  
presentation to the board of trustees of a petition of referendum  
against the proposed inclusion, the board of trustees shall  
promptly certify the proposal to the board or boards of elections  
for the purpose of having the proposal placed on the ballot at the  
next general or primary election which occurs not less than ninety  
days after the date of the meeting of said board, or at a special  
election, the date of which shall be specified in the  
certification, which date shall be not less than ninety days after  
the date of such meeting of the board. Signatures on a petition of  
referendum may be withdrawn up to and including the meeting of the  
board of trustees certifying the proposal to the appropriate board  
or boards of elections. If territory of more than one county,  
municipal corporation, or township is to be added to the regional  
transit authority, the electors of the territories of the  
counties, municipal corporations, or townships which are to be  
added shall vote as a district, and the majority affirmative vote  
shall be determined by the vote cast in the district as a whole.  
~~Upon~~

If the proposal would extend the levy of an existing property  
tax to the territory to be added to the regional transit  
authority, the board of trustees of the regional transit board  
shall request from the county auditor an estimate of the levy's  
annual collections, assuming that the additional territory has

been added to the regional transit authority, in the same manner 349  
as required for a tax levy under section 5705.03 of the Revised 350  
Code. The auditor shall certify this estimate to the board within 351  
ten days after receiving the board's request. 352

Upon certification of a proposal to the appropriate board or 353  
boards of elections pursuant to this section, the board or boards 354  
of election shall make the necessary arrangements for the 355  
submission of the question to the electors of the territory to be 356  
added to the regional transit authority qualified to vote on the 357  
question, and the election shall be held, canvassed, and certified 358  
in the manner provided for the submission of tax levies under 359  
section 5705.191 of the Revised Code, except that the question 360  
appearing on the ballot shall read: 361

"Shall the territory within the ..... 362  
(Name or names of political subdivisions to be joined) be added to 363  
..... (Name) regional transit 364  
authority?" and shall a(n) ..... (here insert type of tax or 365  
taxes) at a rate ~~of taxation~~ not to exceed ..... (here insert 366  
maximum tax rate or rates) be levied for all transit purposes?" 367

If the tax is a tax on property, the ballot shall express the 368  
levy's estimated annual collections and the rate shall be 369  
expressed numerically in mills for each one dollar of taxable 370  
value and numerically in dollars for each one hundred thousand 371  
dollars of fair market value, as that term is defined in section 372  
5705.01 of the Revised Code. 373

If the question is approved by at least a majority of the 374  
electors voting on the question, the joinder is immediately 375  
effective, and the regional transit authority may extend the levy 376  
of the tax against all the taxable property within the territory 377  
which has been added. If the question is approved at a general 378

election or at a special election occurring prior to the general 379  
election but after the fifteenth day of July, the regional transit 380  
authority may amend its budget and resolution adopted pursuant to 381  
section 5705.34 of the Revised Code, and the levy shall be placed 382  
on the current tax list and duplicate and collected as other taxes 383  
are collected from all taxable property within the territorial 384  
boundaries of the regional transit authority, including the 385  
territory within each political subdivision added as a result of 386  
the election. 387

The territorial boundaries of a regional transit authority 388  
shall be coextensive with the territorial boundaries of the 389  
counties, municipal corporations, and townships included within 390  
the regional transit authority, provided that the same area may be 391  
included in more than one regional transit authority so long as 392  
the regional transit authorities are not organized for purposes as 393  
provided for in the resolutions or ordinances creating the same, 394  
and any amendments to them, relating to the same kinds of transit 395  
facilities; and provided further, that if a regional transit 396  
authority includes only a portion of an entire county, a regional 397  
transit authority for the same purposes may be created in the 398  
remaining portion of the same county by resolution of the board of 399  
county commissioners acting alone or in conjunction with municipal 400  
corporations and townships as provided in this section. 401

No regional transit authority shall be organized after 402  
January 1, 1975, to include any area already included in a 403  
regional transit authority, except that any regional transit 404  
authority organized after June 29, 1974, and having territorial 405  
boundaries entirely within a single county shall, upon adoption by 406  
the board of county commissioners of the county of a resolution 407  
creating a regional transit authority including within its 408  
territorial jurisdiction the existing regional transit authority 409

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

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

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

(C) The political subdivision proposing to join the regional  
transit authority shall submit a copy of its resolution or  
ordinance to the legislative authority of each municipal  
corporation and the board of trustees of each township comprising  
the regional transit authority. Within thirty days of receiving  
the resolution or ordinance for inclusion in the regional transit  
authority, the legislative authority of each municipal corporation  
and the board of trustees of each township shall consider the  
question of whether to include the additional subdivision in the

regional transit authority, shall adopt a resolution or ordinance 440  
approving or rejecting the inclusion of the additional 441  
subdivision, and shall present its resolution or ordinance to the 442  
board of trustees of the regional transit authority. 443

(D) If a majority of the political subdivisions comprising 444  
the regional transit authority approve the inclusion of the 445  
additional political subdivision, the board of trustees of the 446  
regional transit authority, not later than the tenth day following 447  
the day on which the last ordinance or resolution is presented, 448  
shall notify the subdivision proposing to join the regional 449  
transit authority that it may certify the proposal to the board of 450  
elections for the purpose of having the proposal placed on the 451  
ballot at the next general election or at a special election 452  
conducted on the day of the next primary election that occurs not 453  
less than ninety days after the resolution or ordinance is 454  
certified to the board of elections. 455

If the board proposes to extend the levy of an existing 456  
property tax to the territory to be added to the regional transit 457  
authority, the board shall request from the county auditor an 458  
estimate of the levy's annual collections, assuming that the 459  
additional territory has been added to the regional transit 460  
authority, in the same manner as required for a tax levy under 461  
section 5705.03 of the Revised Code. The auditor shall certify 462  
this estimate to the board within ten days after receiving the 463  
board's request. 464

(E) Upon certification of a proposal to the board of 465  
elections pursuant to this section, the board of elections shall 466  
make the necessary arrangements for the submission of the question 467  
to the electors of the territory to be included in the regional 468  
transit authority qualified to vote on the question, and the 469

election shall be held, canvassed, and certified in the same 470  
 manner as regular elections for the election of officers of the 471  
 subdivision proposing to join the regional transit authority, 472  
 except that, if the resolution proposed the inclusion without a 473  
 time limitation the question appearing on the ballot shall read: 474

"Shall the territory within the ..... 475  
 (Name or names of political subdivisions to be joined) be added to 476  
 ..... (Name) regional transit 477  
 authority?" and shall a(n) ..... (here insert type of tax or 478  
 taxes) at a rate ~~of taxation~~ not to exceed ..... (here insert 479  
 maximum tax rate or rates) be levied for all transit purposes?" 480

If the resolution proposed the inclusion with a three-year 481  
 time limitation, the question appearing on the ballot shall read: 482

"Shall the territory within the ..... 483  
 (Name or names of political subdivisions to be joined) be added to 484  
 ..... (Name) regional transit 485  
 authority?" for three years and shall a(n) ..... (here insert 486  
 type of tax or taxes) at a rate ~~of taxation~~ not to exceed ..... 487  
 (here insert maximum tax rate or rates) be levied for all transit 488  
 purposes for three years?" 489

In either case, if the tax is a tax on property, the ballot 490  
shall express the levy's estimated annual collections and the rate 491  
shall be expressed numerically in mills for each one dollar of 492  
taxable value and numerically in dollars for each one hundred 493  
thousand dollars of fair market value, as that term is defined in 494  
section 5705.01 of the Revised Code. 495

(F) If the question is approved by at least a majority of the 496  
 electors voting on the question, the addition of the new territory 497  
 is effective six months from the date of the certification of its 498  
 passage, and the regional transit authority may extend the levy of 499

the tax against all the taxable property within the territory that  
was added. If the question is approved at a general election or at  
a special election occurring prior to the general election but  
after the fifteenth day of July, the regional transit authority  
may amend its budget and resolution adopted pursuant to section  
5705.34 of the Revised Code, and the levy shall be placed on the  
current tax list and duplicate and collected as other taxes are  
collected from all taxable property within the territorial  
boundaries of the regional transit authority, including the  
territory within the political subdivision added as a result of  
the election. If the budget of the regional transit authority is  
amended pursuant to this paragraph, the county auditor shall  
prepare and deliver an amended certificate of estimated resources  
to reflect the change in anticipated revenues of the regional  
transit authority.

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

(H) If the question approved by a majority of the electors  
voting on the question added the subdivision for three years, the  
territory of the additional municipal corporation or township in  
the regional transit authority shall be removed from the territory  
of the regional transit authority three years after the date the  
territory was added, as determined in the effective date of the  
election, and shall no longer be a part of that authority without  
any further action by either the political subdivisions that were  
included in the authority prior to submitting the question to the  
electors or of the political subdivision added to the authority as  
a result of the election. The regional transit authority reduced

to its territory as it existed prior to the inclusion of the 531  
 additional municipal corporation or township shall be entitled to 532  
 levy and collect any property taxes that it was authorized to levy 533  
 and collect prior to the enlargement of its territory and for 534  
 which authorization has not expired, as if the enlargement had not 535  
 occurred. 536

**Sec. 345.01.** ~~The~~ (A) As used in this chapter, "fair market 537  
value" has the same meaning as in section 5705.01 of the Revised 538  
Code. 539

(B) The taxing authority of any municipal corporation, 540  
 township, or county, at any time not less than one hundred days 541  
 prior to a general election in any year, by a vote of two-thirds 542  
 of all members of the taxing authority, may, and upon presentation 543  
 to the clerk or fiscal officer, as the case may be, of the taxing 544  
 authority of a petition signed by not less than two per cent of 545  
 the electors of the political subdivision, as shown at the 546  
 preceding general election held in the subdivision, shall, declare 547  
 by resolution that the amount of taxes which may be raised within 548  
 the ten-mill limitation will be insufficient to provide an 549  
 adequate amount for the necessary requirements of the subdivision, 550  
 and that it is necessary to levy taxes in excess of the limitation 551  
 for either or both of the following purposes: 552

~~(A)~~ (1) For purchasing a site, and for erecting, equipping, 553  
 and furnishing, or for establishing a memorial to commemorate the 554  
 services of all members and veterans of the armed forces of the 555  
 United States; 556

~~(B)~~ (2) For the operation and maintenance of a memorial, and 557  
 for the functions related to it. 558

The resolution shall be confined to the purposes set forth in 559

this section, and shall specify the amount of increase in rate 560  
 which it is necessary to levy, expressed both in mills for each 561  
one dollar of taxable value and in dollars for each one hundred 562  
thousand dollars of fair market value, the purpose of the rate 563  
 increase, and the number of years during which the increase shall 564  
 be in effect. The increase may include a levy upon the tax 565  
 duplicate of the current year. The number of years shall be any 566  
 number not exceeding ten. The question of an increase in tax rate 567  
 under divisions ~~(A)~~ (B)(1) and ~~(B)~~ (2) of this section may be 568  
 submitted to the electors on one ballot. 569

The total tax for the purposes included in this section shall 570  
 not, in any year, exceed one mill of each dollar of ~~valuation~~ 571  
taxable value. 572

The resolution shall go into immediate effect upon its 573  
 passage, and no publication of the resolution, other than that 574  
 provided for in the notice of election, shall be necessary. 575

**Sec. 345.03.** A copy of any resolution adopted under section 576  
 345.01 of the Revised Code shall be certified within five days by 577  
 the taxing authority and not later than four ~~p.m.~~ p.m. of the 578  
 ninetieth day before the day of the election, to the county board 579  
 of elections, and such board shall submit the proposal to the 580  
 electors of the subdivision at the succeeding general election. 581  
 The board shall make the necessary arrangements for the submission 582  
 of such question to the electors of the subdivision, and the 583  
 election shall be conducted, canvassed, and certified in like 584  
 manner as regular elections in such subdivision. 585

Notice of the election shall be published once in a newspaper 586  
 of general circulation in the subdivision, not less than two weeks 587  
 prior to such election. The notice shall set out the purpose of 588

the proposed increase in rate, the levy's estimated annual 589  
collections, the amount of the increase expressed in dollars and 590  
cents for each one hundred thousand dollars of valuation fair 591  
market value as well as in mills for each one dollar of property 592  
valuation taxable value, the number of years during which such 593  
increase will be in effect, and the time and place of holding such 594  
election. 595

**Sec. 345.04.** The form of the ballot cast at a general 596  
election, as provided by sections 345.01 to 345.03 of the Revised 597  
Code, shall be: "An additional tax for the benefit of (name of 598  
subdivision) for the purpose of (state purpose stated in the 599  
resolution), that the county auditor estimates will collect \$..... 600  
annually, at a rate not exceeding ..... mills for each ~~one dollar~~ 601  
\$1 of valuation taxable value, which amounts to ~~(rate expressed in~~ 602  
~~dollars and cents)~~ \$..... for each ~~one hundred dollars~~ \$100,000 of 603  
valuation fair market value, for (the number of years the levy is 604  
to run). 605

	For the Tax Levy	
	Against the Tax Levy	"

If the tax is to be placed on the current tax list, the form 610  
of the ballot shall be modified by adding, after the statement of 611  
the number of years the levy is to run, the phrase ", commencing 612  
in ..... (first year the tax is to be levied), first due in 613  
calendar year ..... (first calendar year in which the tax 614  
shall be due)." 615

The question covered by the resolution shall be submitted to 616  
the electors as a separate proposition, but it may be printed on 617

the same ballot with any other proposition submitted at the same 618  
election other than the election of officers. More than one such 619  
question may be submitted at the same election. 620

**Sec. 505.37.** (A) The board of township trustees may establish 621  
all necessary rules to guard against the occurrence of fires and 622  
to protect the property and lives of the citizens against damage 623  
and accidents, and may, with the approval of the specifications by 624  
the prosecuting attorney or, if the township has adopted limited 625  
home rule government under Chapter 504. of the Revised Code, with 626  
the approval of the specifications by the township's law director, 627  
purchase, lease, lease with an option to purchase, or otherwise 628  
provide any fire apparatus, mechanical resuscitators, underwater 629  
rescue and recovery equipment, or other fire equipment, 630  
appliances, materials, fire hydrants, and water supply for 631  
fire-fighting and fire and rescue purposes that seems advisable to 632  
the board. The board shall provide for the care and maintenance of 633  
such fire equipment, and, for these purposes, may purchase, lease, 634  
lease with an option to purchase, or construct and maintain 635  
necessary buildings, and it may establish and maintain lines of 636  
fire-alarm communications within the limits of the township. The 637  
board may employ one or more persons to maintain and operate such 638  
fire equipment, or it may enter into an agreement with a volunteer 639  
fire company for the use and operation of the equipment. The board 640  
may compensate the members of a volunteer fire company on any 641  
basis and in any amount that it considers equitable. 642

When the estimated cost to purchase fire apparatus, 644  
mechanical resuscitators, underwater rescue and recovery 645  
equipment, or other fire equipment, appliances, materials, fire 646  
hydrants, buildings, or fire-alarm communications equipment or 647

services exceeds fifty thousand dollars, the contract shall be let 648  
by competitive bidding. When competitive bidding is required, the 649  
board shall advertise once a week for not less than two 650  
consecutive weeks in a newspaper of general circulation within the 651  
township. The board may also cause notice to be inserted in trade 652  
papers or other publications designated by it or to be distributed 653  
by electronic means, including posting the notice on the board's 654  
internet web site. If the board posts the notice on its web site, 655  
it may eliminate the second notice otherwise required to be 656  
published in a newspaper of general circulation within the 657  
township, provided that the first notice published in such 658  
newspaper meets all of the following requirements: 659

(1) It is published at least two weeks before the opening of 660  
bids. 661

(2) It includes a statement that the notice is posted on the 662  
board's internet web site. 663

(3) It includes the internet address of the board's internet 664  
web site. 665

(4) It includes instructions describing how the notice may be 666  
accessed on the board's internet web site. 667

The advertisement shall include the time, date, and place 668  
where the clerk of the township, or the clerk's designee, will 669  
read bids publicly. The time, date, and place of bid openings may 670  
be extended to a later date by the board of township trustees, 671  
provided that written or oral notice of the change shall be given 672  
to all persons who have received or requested specifications not 673  
later than ninety-six hours prior to the original time and date 674  
fixed for the opening. The board may reject all the bids or accept 675  
the lowest and best bid, provided that the successful bidder meets 676  
the requirements of section 153.54 of the Revised Code when the 677

contract is for the construction, demolition, alteration, repair, 678  
or reconstruction of an improvement. 679

(B) The boards of township trustees of any two or more 680  
townships, or the legislative authorities of any two or more 681  
political subdivisions, or any combination of these, may, through 682  
joint action, unite in the joint purchase, lease, lease with an 683  
option to purchase, maintenance, use, and operation of fire 684  
equipment described in division (A) of this section, or for any 685  
other purpose designated in sections 505.37 to 505.42 of the 686  
Revised Code, and may prorate the expense of the joint action on 687  
any terms that are mutually agreed upon. 688

(C) The board of township trustees of any township may, by 689  
resolution, whenever it is expedient and necessary to guard 690  
against the occurrence of fires or to protect the property and 691  
lives of the citizens against damages resulting from their 692  
occurrence, create a fire district of any portions of the township 693  
that it considers necessary. The board may purchase, lease, lease 694  
with an option to purchase, or otherwise provide any fire 695  
apparatus, mechanical resuscitators, underwater rescue and 696  
recovery equipment, or other fire equipment, appliances, 697  
materials, fire hydrants, and water supply for fire-fighting and 698  
fire and rescue purposes, or may contract for the fire protection 699  
for the fire district as provided in section 9.60 of the Revised 700  
Code. The fire district so created shall be given a separate name 701  
by which it shall be known. 702

Additional unincorporated territory of the township may be 703  
added to a fire district upon the board's adoption of a resolution 704  
authorizing the addition. A municipal corporation that is within 705  
or adjoining the township may be added to a fire district upon the 706  
board's adoption of a resolution authorizing the addition and the 707

municipal legislative authority's adoption of a resolution or 708  
 ordinance requesting the addition of the municipal corporation to 709  
 the fire district. 710

If the township fire district imposes a tax, additional 711  
 unincorporated territory of the township or a municipal 712  
 corporation that is within or adjoining the township shall become 713  
 part of the fire district only after all of the following have 714  
 occurred: 715

(1) Adoption by the board of township trustees of a 716  
 resolution approving the expansion of the territorial limits of 717  
 the district and, if the resolution proposes to add a municipal 718  
 corporation, adoption by the municipal legislative authority of a 719  
 resolution or ordinance requesting the addition of the municipal 720  
 corporation to the district; 721

(2) Adoption by the board of township trustees of a 722  
 resolution recommending the extension of the tax to the additional 723  
 territory; 724

(3) The board requests and obtains from the county auditor an 725  
estimate of the levy's annual collections in the same manner as 726  
required for a tax levy under section 5705.03 of the Revised Code, 727  
assuming that the additional territory has been added to the fire 728  
district. The auditor shall certify this estimate to the board 729  
within ten days after receiving the board's request. 730

(4) Approval of the tax by the electors of the territory 731  
 proposed for addition to the district. 732

Each resolution of the board adopted under division (C)(2) of 733  
 this section shall state the name of the fire district, a 734  
 description of the territory to be added, and the rate, expressed 735  
in mills for each one dollar of taxable value and in dollars for 736

each one hundred thousand dollars of fair market value, and 737  
 termination date of the tax, which shall be the rate and 738  
 termination date of the tax currently in effect in the fire 739  
 district. 740

The board of trustees shall certify each resolution adopted 741  
 under division (C)(2) of this section and the county auditor's 742  
certification to the board of elections in accordance with section 743  
 5705.19 of the Revised Code. The election required under division 744  
 (C)~~(3)~~ (4) of this section shall be held, canvassed, and certified 745  
 in the manner provided for the submission of tax levies under 746  
 section 5705.25 of the Revised Code, except that the question 747  
 appearing on the ballot shall read: 748

"Shall the territory within ..... 749  
 (description of the proposed territory to be added) be added to 750  
 ..... (name) fire district, and a property tax, 751  
that the county auditor estimates will collect \$..... annually, at 752  
a rate of taxation not exceeding ..... (here insert tax rate) 753  
mills for each \$1 of taxable value, which amounts to \$..... 754  
for each \$100,000 of fair market value, be in effect for 755  
 ..... (here insert the number of years the tax is to be in 756  
 effect or "a continuing period of time," as applicable)?" 757

If the question is approved by at least a majority of the 758  
 electors voting on it, the joinder shall be effective as of the 759  
 first day of July of the year following approval, and on that 760  
 date, the township fire district tax shall be extended to the 761  
 taxable property within the territory that has been added. If the 762  
 territory that has been added is a municipal corporation and if it 763  
 had adopted a tax levy for fire purposes, the levy is terminated 764  
 on the effective date of the joinder. 765

Any municipal corporation may withdraw from a township fire 766

district created under division (C) of this section by the 767  
 adoption by the municipal legislative authority of a resolution or 768  
 ordinance ordering withdrawal. On the first day of July of the 769  
 year following the adoption of the resolution or ordinance of 770  
 withdrawal, the municipal corporation withdrawing ceases to be a 771  
 part of the district, and the power of the fire district to levy a 772  
 tax upon taxable property in the withdrawing municipal corporation 773  
 terminates, except that the fire district shall continue to levy 774  
 and collect taxes for the payment of indebtedness within the 775  
 territory of the fire district as it was composed at the time the 776  
 indebtedness was incurred. 777

Upon the withdrawal of any municipal corporation from a 778  
 township fire district created under division (C) of this section, 779  
 the county auditor shall ascertain, apportion, and order a 780  
 division of the funds on hand, moneys and taxes in the process of 781  
 collection except for taxes levied for the payment of 782  
 indebtedness, credits, and real and personal property, either in 783  
 money or in kind, on the basis of the valuation of the respective 784  
 tax duplicates of the withdrawing municipal corporation and the 785  
 remaining territory of the fire district. 786

A board of township trustees may remove unincorporated 787  
 territory of the township from the fire district upon the adoption 788  
 of a resolution authorizing the removal. On the first day of July 789  
 of the year following the adoption of the resolution, the 790  
 unincorporated township territory described in the resolution 791  
 ceases to be a part of the district, and the power of the fire 792  
 district to levy a tax upon taxable property in that territory 793  
 terminates, except that the fire district shall continue to levy 794  
 and collect taxes for the payment of indebtedness within the 795  
 territory of the fire district as it was composed at the time the 796  
 indebtedness was incurred. 797

As used in this section, "fair market value" has the same 798  
meaning as in section 5705.01 of the Revised Code. 799

(D) The board of township trustees of any township, the board 800  
of fire district trustees of a fire district created under section 801  
505.371 of the Revised Code, or the legislative authority of any 802  
municipal corporation may purchase, lease, or lease with an option 803  
to purchase the necessary fire equipment described in division (A) 804  
of this section, buildings, and sites for the township, fire 805  
district, or municipal corporation and issue securities for that 806  
purpose with maximum maturities as provided in section 133.20 of 807  
the Revised Code. The board of township trustees, board of fire 808  
district trustees, or legislative authority may also construct any 809  
buildings necessary to house fire equipment and issue securities 810  
for that purpose with maximum maturities as provided in section 811  
133.20 of the Revised Code. 812

The board of township trustees, board of fire district 813  
trustees, or legislative authority may issue the securities of the 814  
township, fire district, or municipal corporation, signed by the 815  
board or designated officer of the municipal corporation and 816  
attested by the signature of the township fiscal officer, fire 817  
district clerk, or municipal clerk, covering any deferred payments 818  
and payable at the times provided, which securities shall bear 819  
interest not to exceed the rate determined as provided in section 820  
9.95 of the Revised Code, and shall not be subject to Chapter 133. 821  
of the Revised Code. The legislation authorizing the issuance of 822  
the securities shall provide for levying and collecting annually 823  
by taxation, amounts sufficient to pay the interest on and 824  
principal of the securities. The securities shall be offered for 825  
sale on the open market or given to the vendor or contractor if no 826  
sale is made. 827

Section 505.40 of the Revised Code does not apply to any securities issued, or any lease with an option to purchase entered into, in accordance with this division.

(E) A board of township trustees of any township or a board of fire district trustees of a fire district created under section 505.371 of the Revised Code may purchase a policy or policies of liability insurance for the officers, employees, and appointees of the fire department, fire district, or joint fire district governed by the board that includes personal injury liability coverage as to the civil liability of those officers, employees, and appointees for false arrest, detention, or imprisonment, malicious prosecution, libel, slander, defamation or other violation of the right of privacy, wrongful entry or eviction, or other invasion of the right of private occupancy, arising out of the performance of their duties.

When a board of township trustees cannot, by deed of gift or by purchase and upon terms it considers reasonable, procure land for a township fire station that is needed in order to respond in reasonable time to a fire or medical emergency, the board may appropriate land for that purpose under sections 163.01 to 163.22 of the Revised Code. If it is necessary to acquire additional adjacent land for enlarging or improving the fire station, the board may purchase, appropriate, or accept a deed of gift for the land for these purposes.

(F) As used in this division, "emergency medical service organization" has the same meaning as in section 4766.01 of the Revised Code.

A board of township trustees, by adoption of an appropriate resolution, may choose to have the state board of emergency medical, fire, and transportation services license any emergency

medical service organization it operates. If the board adopts such 858  
 a resolution, Chapter 4766. of the Revised Code, except for 859  
 sections 4766.06 and 4766.99 of the Revised Code, applies to the 860  
 organization. All rules adopted under the applicable sections of 861  
 that chapter also apply to the organization. A board of township 862  
 trustees, by adoption of an appropriate resolution, may remove its 863  
 emergency medical service organization from the jurisdiction of 864  
 the state board of emergency medical, fire, and transportation 865  
 services. 866

**Sec. 505.48.** (A) The board of township trustees of any 867  
 township may, by resolution adopted by two-thirds of the members 868  
 of the board, create a township police district comprised of all 869  
 or a portion of the unincorporated territory of the township as 870  
 the resolution may specify. If the township police district does 871  
 not include all of the unincorporated territory of the township, 872  
 the resolution creating the district shall contain a complete and 873  
 accurate description of the territory of the district and a 874  
 separate and distinct name for the district. 875

At any time not less than one hundred twenty days after a 876  
 township police district is created and operative, the territorial 877  
 limits of the district may be altered in the manner provided in 878  
 division (B) of this section or, if applicable, as provided in 879  
 section 505.482 of the Revised Code. 880

(B) Except as otherwise provided in section 505.481 of the 881  
 Revised Code, the territorial limits of a township police district 882  
 may be altered by a resolution adopted by a two-thirds vote of the 883  
 board of township trustees. If the township police district 884  
 imposes a tax, any territory proposed for addition to the district 885  
 shall become part of the district only after all of the following 886  
 have occurred: 887

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

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

(3) The board requests and obtains from the county auditor an estimate of the levy's annual collections, assuming that the additional territory has been added to the township police district, in the same manner as required for a tax levy under section 5705.03 of the Revised Code. The auditor shall certify this estimate to the board within ten days after receiving the board's request.

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

Each resolution of the board adopted under division (B)(2) of this section shall state the name of the township police district, a description of the territory to be added, and the rate, expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of fair market value, and termination date of the tax, which shall be the rate and termination date of the tax currently in effect in the district.

The board of trustees shall certify each resolution adopted under division (B)(2) of this section and the county auditor's certification to the board of elections in accordance with section 5705.19 of the Revised Code. The election required under division (B)~~(3)~~ (4) of this section shall be held, canvassed, and certified in the manner provided for the submission of tax levies under section 5705.25 of the Revised Code, except that the question

appearing on the ballot shall read: 918

"Shall the territory within ..... 919  
 (description of the proposed territory to be added) be added to 920  
 ..... (name) township police district, and a property 921  
 tax, that the county auditor estimates will collect \$..... 922  
annually, at a rate of taxation not exceeding ..... (here 923  
insert tax rate) mills for each \$1 of taxable value, which amounts 924  
to \$..... for each \$100,000 of fair market value, be in 925  
 effect for ..... (here insert the number of years the tax is 926  
 to be in effect or "a continuing period of time," as applicable)?" 927

If the question is approved by at least a majority of the 928  
 electors voting on it, the joinder shall be effective as of the 929  
 first day of January of the year following approval, and, on that 930  
 date, the township police district tax shall be extended to the 931  
 taxable property within the territory that has been added. 932

As used in this section, "fair market value" has the same 933  
meaning as in section 5705.01 of the Revised Code. 934

**Sec. 505.481.** (A) If a township police district does not 935  
 include all the unincorporated territory of the township, the 936  
 remaining unincorporated territory of the township may be added to 937  
 the district by a resolution adopted by a unanimous vote of the 938  
 board of township trustees to place the issue of expansion of the 939  
 district on the ballot for the electors of the entire 940  
 unincorporated territory of the township. The resolution shall 941  
 state whether the proposed township police district initially will 942  
 hire personnel as provided in section 505.49 of the Revised Code 943  
 or contract for the provision of police protection services or 944  
 additional police protection services as provided in section 945  
 505.43 or 505.50 of the Revised Code. If the board proposes to 946  
levy a tax throughout all of the unincorporated territory of the 947

township, the board shall request and obtain from the county 948  
auditor an estimate of the levy's annual collections, assuming 949  
that the unincorporated territory has been added to the township 950  
police district, in the same manner as required for a tax levy 951  
under section 5705.03 of the Revised Code. The auditor shall 952  
certify this estimate to the board within ten days after receiving 953  
the board's request. 954

The ballot measure shall provide for the addition into a new 955  
district of all the unincorporated territory of the township not 956  
already included in the township police district and for the levy 957  
of any tax then imposed by the district throughout the 958  
unincorporated territory of the township. The measure shall state 959  
the rate of the tax, if any, to be imposed in the district 960  
resulting from approval of the measure, expressed in mills for 961  
each one dollar of taxable value and in dollars for each one 962  
hundred thousand dollars of fair market value, which need not be 963  
the same rate of any tax imposed by the existing district, ~~and~~ the 964  
last year in which the tax will be levied or that it will be 965  
levied for a continuous period of time, and the county auditor's 966  
estimate of the levy's annual collections. 967

(B) The election on the measure shall be held, canvassed, and 968  
certified in the manner provided for the submission of tax levies 969  
under section 5705.25 of the Revised Code, except that the 970  
question appearing on the ballot shall read substantially as 971  
follows: 972

"Shall the unincorporated territory within ..... (name 973  
of the township) not already included within the ..... (name 974  
of township police district) be added to the township police 975  
district to create the ..... (name of new township police 976  
district) township police district?" 977

The name of the proposed township police district shall be 978  
 separate and distinct from the name of the existing township 979  
 police district. 980

If a tax is imposed in the existing township police district, 981  
 the question shall be modified by adding, at the end of the 982  
 question, the following: ", and shall a property tax be levied in 983  
 the new township police district, replacing the tax in the 984  
 existing township police district, that the county auditor 985  
estimates will collect \$..... annually, at a rate not exceeding 986  
 ..... mills ~~per dollar for each \$1~~ of taxable ~~valuation value,~~ 987  
 which amounts to \$..... ~~(rate expressed in dollars and cents~~ 988  
~~per one thousand dollars in taxable valuation)~~ for each \$100,000 989  
of fair market value, for ..... (number of years the tax will be 990  
 levied, or "a continuing period of time")." 991

If the measure is not approved by a majority of the electors 992  
 voting on it, the township police district shall continue to 993  
 occupy its existing territory until altered as provided in this 994  
 section or section 505.48 of the Revised Code, and any existing 995  
 tax imposed under section 505.51 of the Revised Code shall remain 996  
 in effect in the existing district at the existing rate and for as 997  
 long as provided in the resolution under the authority of which 998  
 the tax is levied. 999

As used in this section, "fair market value" has the same 1000  
meaning as in section 5705.01 of the Revised Code. 1001

**Sec. 511.27.** (A) To defray the expenses of the township park 1002  
 district and for purchasing, appropriating, operating, 1003  
 maintaining, and improving lands for parks or recreational 1004  
 purposes, the board of park commissioners may levy a sufficient 1005  
 tax within the ten-mill limitation, not to exceed one mill on each 1006

dollar of ~~valuation~~ taxable value on all real and personal 1007  
 property within the township, and on all real and personal 1008  
 property within any municipal corporation that is within the 1009  
 township, that was within the township at the time that the park 1010  
 district was established, or the boundaries of which are 1011  
 coterminous with or include the township. The levy shall be over 1012  
 and above all other taxes and limitations on such property 1013  
 authorized by law. 1014

(B) Except as otherwise provided in division (C) of this 1015  
 section, the board of park commissioners, not less than ninety 1016  
 days before the day of the election, may declare by resolution 1017  
 that the amount of taxes that may be raised within the ten-mill 1018  
 limitation will be insufficient to provide an adequate amount for 1019  
 the necessary requirements of the district and that it is 1020  
 necessary to levy a tax in excess of that limitation for the use 1021  
 of the district. The resolution shall specify the purpose for 1022  
 which the taxes shall be used, the annual rate proposed, and the 1023  
 number of consecutive years the levy will be in effect. Upon the 1024  
 adoption of the resolution, the question of levying the taxes 1025  
 shall be submitted to the electors of the township and the 1026  
 electors of any municipal corporation that is within the township, 1027  
 that was within the township at the time that the park district 1028  
 was established, or the boundaries of which are coterminous with 1029  
 or include the township, at a special election to be held on 1030  
 whichever of the following occurs first: 1031

(1) The day of the next ensuing general election; 1032

(2) The first Tuesday after the first Monday in May of any 1033  
 calendar year, except that, if a presidential primary election is 1034  
 held in that calendar year, then the day of that election. 1035

The rate submitted to the electors at any one election shall 1036

not exceed two mills annually upon each dollar of ~~valuation~~ 1037  
taxable value. If a majority of the electors voting upon the 1038  
question of the levy vote in favor of the levy, the tax shall be 1039  
levied on all real and personal property within the township and 1040  
on all real and personal property within any municipal corporation 1041  
that is within the township, that was within the township at the 1042  
time that the park district was established, or the boundaries of 1043  
which are coterminous with or include the township, and the levy 1044  
shall be over and above all other taxes and limitations on such 1045  
property authorized by law. 1046

(C) In any township park district that contains only 1047  
unincorporated territory, if the township board of park 1048  
commissioners is appointed by the board of township trustees, 1049  
before a tax can be levied and certified to the county auditor 1050  
pursuant to section 5705.34 of the Revised Code or before a 1051  
resolution for a tax levy can be certified to the board of 1052  
elections pursuant to section 511.28 of the Revised Code, the 1053  
board of park commissioners shall receive approval for its levy 1054  
request from the board of township trustees. The board of park 1055  
commissioners shall adopt a resolution requesting the board of 1056  
township trustees to approve the levy request, stating the annual 1057  
rate of the proposed levy and the reason for the levy request. On 1058  
receiving this request, the board of township trustees shall vote 1059  
on whether to approve the request and, if a majority votes to 1060  
approve it, shall issue a resolution approving the levy at the 1061  
requested rate. 1062

**Sec. 511.28.** A copy of any resolution for a tax levy adopted 1063  
by the township board of park commissioners as provided in section 1064  
511.27 of the Revised Code shall be certified by the clerk of the 1065  
board of park commissioners to the board of elections of the 1066

proper county, together with a certified copy of the resolution 1067  
 approving the levy, passed by the board of township trustees if 1068  
 such a resolution is required by division (C) of section 511.27 of 1069  
 the Revised Code, not less than ninety days before a general or 1070  
 primary election in any year. The board of elections shall submit 1071  
 the proposal to the electors as provided in section 511.27 of the 1072  
 Revised Code at the succeeding general or primary election. A 1073  
 resolution to renew an existing levy may not be placed on the 1074  
 ballot unless the question is submitted at the general election 1075  
 held during the last year the tax to be renewed may be extended on 1076  
 the real and public utility property tax list and duplicate, or at 1077  
 any election held in the ensuing year. The board of park 1078  
 commissioners shall cause notice that the vote will be taken to be 1079  
 published once a week for two consecutive weeks prior to the 1080  
 election in a newspaper of general circulation, or as provided in 1081  
 section 7.16 of the Revised Code, in the county within which the 1082  
 park district is located. Additionally, if the board of elections 1083  
 operates and maintains a web site, the board of elections shall 1084  
 post that notice on its web site for thirty days prior to the 1085  
 election. The notice shall state the purpose of the proposed levy, 1086  
the levy's estimated annual collections, the annual rate proposed 1087  
 expressed in dollars ~~and cents~~ for each one hundred thousand 1088  
 dollars of ~~valuation~~ fair market value as well as in mills for 1089  
 each one dollar of ~~valuation~~ taxable value, the number of 1090  
 consecutive years during which the levy shall be in effect, and 1091  
 the time and place of the election. 1092

The form of the ballots cast at the election shall be: "An 1093  
 additional tax for the benefit of (name of township park district) 1094  
 ..... for the purpose of (purpose stated in the order of the 1095  
 board) ....., that the county auditor estimates will collect 1096  
\$..... annually, at a rate not exceeding ..... mills for each 1097

~~one dollar \$1 of valuation taxable value~~, which amounts to ~~(rate~~ 1098  
~~expressed in dollars and cents)~~ \$..... for each ~~one hundred~~ 1099  
~~dollars \$100,000 of valuation fair market value~~, for (number of 1100  
years the levy is to run) ..... 1101

	FOR THE TAX LEVY	
	AGAINST THE TAX LEVY	"

If the levy submitted is a proposal to renew, increase, or 1106  
decrease an existing levy, the form of the ballot specified in 1107  
this section ~~may~~ shall be changed by substituting for the words 1108  
"An additional" at the beginning of the form, the words "A renewal 1109  
of a" in the case of a proposal to renew an existing levy in the 1110  
same amount; the words "A renewal of ..... mills and an 1111  
increase of ..... mills for each \$1 of taxable value to 1112  
constitute a" in the case of an increase; or the words "A renewal 1113  
of part of an existing levy, being a reduction of ..... mills 1114  
for each \$1 of taxable value, to constitute a" in the case of a 1115  
decrease in the rate of the existing levy. 1116

If the tax is to be placed on the current tax list, the form 1117  
of the ballot shall be modified by adding, after the statement of 1118  
the number of years the levy is to run, the phrase ", commencing 1119  
in ..... (first year the tax is to be levied), first due in 1120  
calendar year ..... (first calendar year in which the tax 1121  
shall be due)." 1122

The question covered by the order shall be submitted as a 1123  
separate proposition, but may be printed on the same ballot with 1124  
any other proposition submitted at the same election, other than 1125  
the election of officers. More than one such question may be 1126  
submitted at the same election. 1127

As used in this section, "fair market value" has the same 1128  
meaning as in section 5705.01 of the Revised Code. 1129

**Sec. 511.34.** In townships composed of islands, and on one of 1130  
 which islands lands have been conveyed in trust for the benefit of 1131  
 the inhabitants of the island for use as a park, and a board of 1132  
 park trustees has been provided for the control of the park, the 1133  
 board of township trustees may create a tax district of the island 1134  
 to raise funds by taxation as provided under divisions (A) and (B) 1135  
 of this section. 1136

(A) For the care and maintenance of parks on the island, the 1137  
 board of township trustees annually may levy a tax, not to exceed 1138  
 one mill for each one dollar of taxable value, upon all the 1139  
 taxable property in the district. The tax shall be in addition to 1140  
 all other levies authorized by law, and subject to no limitation 1141  
 on tax rates except as provided in this division. 1142

The proceeds of the tax levy shall be expended by the board 1143  
 of township trustees for the purpose of the care and maintenance 1144  
 of the parks, and shall be paid out of the township treasury upon 1145  
 the orders of the board of park trustees. 1146

(B) For the purpose of acquiring additional land for use as a 1147  
 park, the board of township trustees may levy a tax in excess of 1148  
 the ten-mill limitation on all taxable property in the district. 1149  
 The tax shall be proposed by resolution adopted by two-thirds of 1150  
 the members of the board of township trustees. The resolution 1151  
 shall specify the purpose and rate of the tax and the number of 1152  
 years the tax will be levied, which shall not exceed five years, 1153  
 and which may include a levy on the current tax list and 1154  
 duplicate. The resolution shall go into immediate effect upon its 1155  
 passage, and no publication of the resolution is necessary other 1156

than that provided for in the notice of election. The board of  
 township trustees shall certify a copy of the resolution to the  
 proper board of elections not later than ninety days before the  
 primary or general election in the township, and the board of  
 elections shall submit the question of the tax to the voters of  
 the district at the succeeding primary or general election. The  
 board of elections shall make the necessary arrangements for the  
 submission of the question to the electors of the district, and  
 the election shall be conducted, canvassed, and certified in the  
 same manner as regular elections in the township for the election  
 of officers. Notice of the election shall be published in a  
 newspaper of general circulation in the township once a week for  
 two consecutive weeks, or as provided in section 7.16 of the  
 Revised Code prior to the election. If the board of elections  
 operates and maintains a web site, notice of the election also  
 shall be posted on that web site for thirty days prior to the  
 election. The notice shall state the purpose of the tax, the  
levy's estimated annual collections, the proposed rate of the tax  
 expressed in dollars ~~and cents~~ for each one hundred thousand  
 dollars of ~~valuation~~ fair market value and mills for each one  
 dollar of ~~valuation~~ taxable value, the number of years the tax  
 will be in effect, the first year the tax will be levied, and the  
 time and place of the election.

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

"An additional tax for the benefit of ..... (name of the  
 township) for the purpose of acquiring additional park land, that  
the county auditor estimates will collect \$.... annually, at a  
 rate of ..... mills for each ~~one dollar~~ \$1 of ~~valuation~~  
 taxable value, which amounts to \$..... (~~rate expressed in~~  
~~dollars and cents~~) for each ~~one hundred dollars~~ \$100,000 of

valuation fair market value, for ..... (number of years the 1188  
 levy is to run) beginning in ..... (first year the tax will 1189  
 be levied). 1190

	FOR THE TAX LEVY	
	AGAINST THE TAX LEVY	"

The question shall be submitted as a separate proposition but 1195  
 may be printed on the same ballot with any other proposition 1196  
 submitted at the same election other than the election of 1197  
 officers. More than one such question may be submitted at the same 1198  
 election. 1199

If the levy is approved by a majority of electors voting on 1200  
 the question, the board of elections shall certify the result of 1201  
 the election to the tax commissioner. In the first year of the 1202  
 levy, the tax shall be extended on the tax lists after the 1203  
 February settlement following the election. If the tax is to be 1204  
 placed on the tax lists of the current year as specified in the 1205  
 resolution, the board of elections shall certify the result of the 1206  
 election immediately after the canvass to the board of township 1207  
 trustees, which shall forthwith make the necessary levy and 1208  
 certify the levy to the county auditor, who shall extend the levy 1209  
 on the tax lists for collection. After the first year of the levy, 1210  
 the levy shall be included in the annual tax budget that is 1211  
 certified to the county budget commission. 1212

As used in this section, "fair market value" has the same 1213  
 meaning as in section 5705.01 of the Revised Code. 1214

**Sec. 513.18.** In the event any township, contiguous to a joint 1215  
 township hospital district, desires to become a part of such 1216

district in existence under sections 513.07 to 513.18 of the 1217  
 Revised Code, its board of township trustees, by a two-thirds 1218  
 favorable vote of the members of such board, after the existing 1219  
 joint township hospital board has, by a majority favorable vote of 1220  
 the members thereof, approved the terms under which such township 1221  
 proposes to join the district, shall become a part of the joint 1222  
 township district hospital board under such terms and with all the 1223  
 rights, privileges, and responsibilities enjoyed by and extended 1224  
 to the existing members of the hospital board under such sections, 1225  
 including representation on the board of hospital governors by the 1226  
 appointment of an elector of such township as a member thereof. ~~¶~~ 1227

If the terms under which such township proposes to join the 1228  
 hospital district involve a tax levy for the purpose of sharing 1229  
 the existing obligations, including bonded indebtedness, of the 1230  
 district or the necessary operating expenses of such hospital, 1231  
 such township shall not become a part of the district until its 1232  
 electors have approved such levy as provided in this section. In 1233  
such a case, the board of township trustees shall request from the 1234  
county auditor an estimate of the levy's annual collections in the 1235  
same manner as required for a tax levy under section 5705.03 of 1236  
the Revised Code, assuming that the township has been added to the 1237  
hospital district. The auditor shall certify this estimate to the 1238  
board within ten days after receiving the board's request. 1239

Upon request of the board of township trustees of the 1240  
 township proposing to join such district, by resolution approved 1241  
 by a two-thirds vote of its members, the board of elections of the 1242  
 county in which the township lies shall place upon the ballot for 1243  
 submission to the electorate of such township at the next primary 1244  
 or general election occurring not less than ninety nor more than 1245  
 one hundred thirty-five days after such request is received from 1246  
 the board of township trustees the question of levying a tax, not 1247

to exceed one mill outside the ten-mill limitation, for a period 1248  
of not to exceed five years, to provide funds for the payment of 1249  
the township's share of the necessary expenses incurred in the 1250  
operation of such hospital, or the question of levying a tax to 1251  
pay the township's share of the existing obligations, including 1252  
bonded indebtedness, of the district, or both questions may be 1253  
submitted at the same primary or general election. ~~If~~ The question 1254  
appearing on the ballot shall read: 1255

"Shall ..... (name of township) be added to the ..... (name 1256  
of joint township hospital district), and property tax be levied 1257  
for the purpose of ..... (purpose of tax), that the county auditor 1258  
estimates will collect \$..... annually, at a rate not exceeding 1259  
..... mills for each \$1 of taxable value, which amounts to \$..... 1260  
for each \$100,000 of fair market value, to be in effect for .....  1261  
(number of years the tax is to be in effect)?" 1262

If a majority of the electors voting on the propositions vote 1263  
in favor thereof, the county auditor shall place such levies on 1264  
the tax duplicate against the property in the township, which 1265  
township shall thereby become a part of said joint township 1266  
hospital district. 1267

**Sec. 755.181.** The legislative authority of any municipal 1268  
corporation, township, township park district, county, or school 1269  
district desiring to join a joint recreation district created 1270  
under section 755.14 of the Revised Code may, by resolution, 1271  
petition the joint recreation district board of trustees for 1272  
membership. If the joint recreation district does not impose a 1273  
tax, the petitioning subdivision becomes a member upon approval by 1274  
the joint recreation district's board of trustees. If the joint 1275  
recreation district imposes a tax, the petitioning subdivision 1276  
becomes a member after approval by the joint recreation district's 1277

board of trustees and after approval of the tax by the electors of 1278  
 the petitioning subdivision. In such a case, the joint recreation 1279  
district's board of trustees shall request from the county auditor 1280  
an estimate of the levy's annual collections in the same manner as 1281  
required for a tax levy under section 5705.03 of the Revised Code, 1282  
assuming that the subdivision's territory has been added to the 1283  
joint recreation district. The auditor shall certify this estimate 1284  
to the board within ten days after receiving the board's request. 1285

Upon certification by the board of trustees of the joint 1286  
 recreation district to the appropriate boards of election, the 1287  
 boards of election shall make the necessary arrangements for the 1288  
 submission of the question to the electors of the petitioning 1289  
 subdivision qualified to vote thereon. The election shall be held, 1290  
 canvassed, and certified in the manner provided for the submission 1291  
 of tax levies under section 5705.19 of the Revised Code, except 1292  
 that the question appearing on the ballot shall read: 1293

"Shall the territory within ..... (Name of the 1294  
 subdivision to be added) be added to ..... (Name) 1295  
 joint recreation district, and a property tax, that the county 1296  
auditor estimates will collect \$..... annually, at a rate of 1297  
~~taxation~~ not exceeding ..... ~~(here insert tax rate)~~ 1298  
mills for each \$1 of taxable value, which amounts to 1299  
\$..... for each \$100,000 of fair market value, be in 1300  
 effect for ..... (here insert the number of years the 1301  
 tax is to be in effect)?" ~~If~~ 1302

If the question is approved by at least a majority of the 1303  
 electors voting on it, the joinder shall be effective as of the 1304  
 first day of January of the year following approval, and on that 1305  
 date, the joint recreation district tax shall be extended to the 1306  
 taxable property within the territory that has been added. 1307

The legislative authority of any subdivision that is a member 1308  
of a joint recreation district may withdraw from it upon 1309  
certification of a resolution proclaiming a withdrawal to the 1310  
joint recreation district's board of trustees. Any subdivision 1311  
withdrawing from a joint recreation district shall continue to 1312  
have levied against its tax duplicate any tax levied by the 1313  
district on the effective date of the withdrawal until it expires 1314  
or is renewed. Members of a joint recreation district's board of 1315  
trustees who represent the withdrawing subdivision are deemed to 1316  
have resigned their position upon certification of a withdrawal 1317  
resolution. Upon the withdrawal of any subdivision from a joint 1318  
recreation district, the county auditor shall ascertain, 1319  
apportion, and order a division of the funds on hand, moneys and 1320  
taxes in the process of collection, except for taxes levied for 1321  
the payment of indebtedness, credits, and real and personal 1322  
property, either in money or in kind, on the basis of the 1323  
valuation of the respective tax duplicates of the withdrawing 1324  
subdivision and the remaining territory of the joint recreation 1325  
district. 1326

When the number of subdivisions comprising a joint recreation 1327  
district is reduced to one, the joint recreation district ceases 1328  
to exist, and the funds, credits, and property remaining after 1329  
apportionments to withdrawing subdivisions shall be assumed by the 1330  
one remaining subdivision. When a joint recreation district ceases 1331  
to exist and indebtedness remains unpaid, the board of county 1332  
commissioners shall continue to levy and collect taxes for the 1333  
payment of that indebtedness within the territory of the joint 1334  
recreation district as it was comprised at the time the 1335  
indebtedness was incurred. 1336

As used in this section, "fair market value" has the same 1337  
meaning as in section 5705.01 of the Revised Code. 1338

**Sec. 1545.041.** (A) Any township park district created 1339  
pursuant to section 511.18 of the Revised Code that includes park 1340  
land located outside the township in which the park district was 1341  
established may be converted under the procedures provided in this 1342  
section into a park district to be operated and maintained as 1343  
provided for in this chapter, provided that there is no existing 1344  
park district created under section 1545.04 of the Revised Code in 1345  
the county in which the township park district is located. The 1346  
proposed park district shall include within its boundary all 1347  
townships and municipal corporations in which lands owned by the 1348  
township park district seeking conversion are located, and may 1349  
include any other townships and municipal corporations in the 1350  
county in which the township park district is located. 1351

(B) Conversion of a township park district into a park 1352  
district operated and maintained under this chapter shall be 1353  
initiated by a resolution adopted by the board of park 1354  
commissioners of the park district. Any resolution initiating a 1355  
conversion shall include the following: 1356

(1) The name of the township park district seeking 1357  
conversion; 1358

(2) The name of the proposed park district; 1359

(3) An accurate description of the territory to be included 1360  
in the proposed district; 1361

(4) An accurate map or plat of the proposed park district. 1362  
The resolution may also include a proposed tax levy for the 1363  
operation and maintenance of the proposed park district. If such a 1364  
tax levy is proposed, the resolution shall specify the annual rate 1365  
of the tax, expressed in dollars ~~and cents~~ for each one hundred 1366  
thousand dollars of ~~valuation~~ fair market value and in mills for 1367

each dollar of ~~valuation~~ taxable value, and ~~shall specify~~ the 1368  
 number of consecutive years the levy will be in effect. The annual 1369  
 rate of such a tax may not be higher than the total combined 1370  
 millage of all levies then in effect for the benefit of the 1371  
 township park district named in the resolution. 1372

(C) Upon adoption of the resolution provided for in division 1373  
 (B) of this section, the board of park commissioners of the 1374  
 township park district seeking conversion under this section shall 1375  
certify the resolution to the county auditor, who shall certify to 1376  
the board within ten days after receiving that resolution an 1377  
estimate of the proposed levy's annual collections within the 1378  
territory of the proposed park district in the same manner as 1379  
required for a tax levy under section 5705.03 of the Revised Code. 1380

The board shall certify the resolution and the county 1381  
auditor's certification to the board of elections of the county in 1382  
 which the park district is located no later than four p.m. of the 1383  
 seventy-fifth day before the day of the election at which the 1384  
 question will be voted upon. Upon certification of the resolution 1385  
 to the board, the board of elections shall make the necessary 1386  
 arrangements to submit the question of conversion of the township 1387  
 park into a park district operated and maintained under Chapter 1388  
 1545. of the Revised Code, to the electors qualified to vote at 1389  
 the next primary or general election who reside in the territory 1390  
 of the proposed park district. The question shall provide for a 1391  
 tax levy if such a levy is specified in the resolution. 1392

(D) The ballot submitted to the electors as provided in 1393  
 division (C) of this section shall contain the following language: 1394

"Shall the ..... (name of the township park 1395  
 district seeking conversion) be converted into a park district to 1396  
 be operated and maintained under Chapter 1545. of the Revised Code 1397

under the name of ..... (name of proposed park district), which park district shall include the following townships and municipal corporations:

(Name townships and municipal corporations)

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

	For the proposed conversion	
	Against the proposed conversion	"

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

(1) The indebtedness of the former township park district

shall be assumed by the new park district; 1427

(2) All rights, assets, properties, and other interests of 1428  
the former township park district shall become vested in the new 1429  
park district, including the rights to any tax revenues previously 1430  
vested in the former township park district; provided, that all 1431  
tax levies in excess of the ten mill limitation approved for the 1432  
benefit of the former township park district shall be removed from 1433  
the tax lists after the February settlement next succeeding the 1434  
conversion. Any tax levy approved in connection with the 1435  
conversion shall be certified as provided in section 5705.25 of 1436  
the Revised Code. 1437

(3) The members of the board of park commissioners of the 1438  
former township park district shall be the members ~~of the members~~ 1439  
of the board of park commissioners of the new park district, with 1440  
all the same powers and duties as if appointed under section 1441  
1545.05 of the Revised Code. The term of each such commissioner 1442  
shall expire on the first day of January of the year following the 1443  
year in which his term would have expired under section 511.19 of 1444  
the Revised Code. Thereafter, commissioners shall be appointed 1445  
pursuant to section 1545.05 of the Revised Code. 1446

As used in this section, "fair market value" has the same 1447  
meaning as in section 5705.01 of the Revised Code. 1448

**Sec. 1545.21.** The board of park commissioners, by resolution, 1449  
may submit to the electors of the park district the question of 1450  
levying taxes for the use of the district. The resolution shall 1451  
declare the necessity of levying such taxes, shall specify the 1452  
purpose for which such taxes shall be used, the annual rate 1453  
proposed, and the number of consecutive years the rate shall be 1454  
levied. Such resolution shall be forthwith certified to the board 1455

of elections in each county in which any part of such district is 1456  
 located, not later than the ninetieth day before the day of the 1457  
 election, and the question of the levy of taxes as provided in 1458  
 such resolution shall be submitted to the electors of the district 1459  
 at a special election to be held on whichever of the following 1460  
 occurs first: 1461

(A) The day of the next general election; 1462

(B) The first Tuesday after the first Monday in May in any 1463  
 calendar year, except that if a presidential primary election is 1464  
 held in that calendar year, then the day of that election. ~~The~~ 1465

The ballot shall set forth the purpose for which the taxes 1466  
 shall be levied, the levy's estimated annual collections, the 1467  
 annual rate of levy, and the number of years of such levy. If the 1468  
 tax is to be placed on the current tax list, the form of the 1469  
 ballot shall state that the tax will be levied in the current tax 1470  
 year and shall indicate the first calendar year the tax will be 1471  
 due. ~~If~~ 1472

If the resolution of the board of park commissioners provides 1473  
 that an existing levy will be canceled upon the passage of the new 1474  
 levy, the ballot ~~may~~ must include a statement that: "an existing 1475  
 levy of ... mills (stating the original levy millage) for each \$1 1476  
of taxable value, which amounts to \$... for each \$100,000 of fair 1477  
market value, having ... years remaining, will be canceled and 1478  
 replaced upon the passage of this levy." In such case, the ballot 1479  
 may refer to the new levy as a "replacement levy" if the new 1480  
 millage does not exceed the original millage of the levy being 1481  
 canceled or as a "replacement and additional levy" if the new 1482  
 millage exceeds the original millage of the levy being canceled. 1483  
 If a majority of the electors voting upon the question of such 1484  
 levy vote in favor thereof, such taxes shall be levied and shall 1485

be in addition to the taxes authorized by section 1545.20 of the 1486  
 Revised Code, and all other taxes authorized by law. The rate 1487  
 submitted to the electors at any one time shall not exceed two 1488  
 mills annually upon each dollar of ~~valuation~~ taxable value unless 1489  
 the purpose of the levy includes providing operating revenues for 1490  
 one of Ohio's major metropolitan zoos, as defined in section 1491  
 4503.74 of the Revised Code, in which case the rate shall not 1492  
 exceed three mills annually upon each dollar of ~~valuation~~ taxable 1493  
value. When a tax levy has been authorized as provided in this 1494  
 section or in section 1545.041 of the Revised Code, the board of 1495  
 park commissioners may issue bonds pursuant to section 133.24 of 1496  
 the Revised Code in anticipation of the collection of such levy, 1497  
 provided that such bonds shall be issued only for the purpose of 1498  
 acquiring and improving lands. Such levy, when collected, shall be 1499  
 applied in payment of the bonds so issued and the interest 1500  
 thereon. The amount of bonds so issued and outstanding at any time 1501  
 shall not exceed one per cent of the total ~~tax-valuation~~ taxable 1502  
value in such district. Such bonds shall bear interest at a rate 1503  
 not to exceed the rate determined as provided in section 9.95 of 1504  
 the Revised Code. 1505

**Sec. 1711.30.** Before issuing bonds under section 1711.28 of 1506  
 the Revised Code, the board of county commissioners, by 1507  
 resolution, shall submit to the qualified electors of the county 1508  
 at the next general election for county officers, held not less 1509  
 than ninety days after receiving from the county agricultural 1510  
 society the notice provided for in section 1711.25 of the Revised 1511  
 Code, the question of issuing and selling such bonds in such 1512  
 amount and denomination as are necessary for the purpose in view, 1513  
 and shall certify a copy of such resolution to the county board of 1514  
 elections. 1515

The county board of elections shall place the question of  
issuing and selling such bonds upon the ballot and make all other  
necessary arrangements for the submission, at the time fixed by  
such resolution, of such question to such electors. The votes cast  
at such election upon such question must be counted, canvassed,  
and certified in the same manner, except as provided by law, as  
votes cast for county officers. Fifteen days' notice of such  
submission shall be given by the county board of elections, by  
publication once a week for two consecutive weeks in a newspaper  
of general circulation in the county or as provided in section  
7.16 of the Revised Code, stating the amount of bonds to be  
issued, the purpose for which they are to be issued, and the time  
and places of holding such election. ~~Such~~ If the resolution  
proposes the levy of a tax under section 1711.29 of the Revised  
Code, the notice shall include the tax's estimated annual  
collections and the rate of the tax in both mills for each one  
dollar of taxable value and in dollars for each one hundred  
thousand dollars in fair market value.

The question must be stated on the ballot as follows: "For  
the issue of county fair bonds, yes"; "For the issue of county  
fair bonds, no." ~~If~~

If the resolution proposes the levy of a tax under section  
1711.29 of the Revised Code, the question appearing on the ballot  
shall include the tax's estimated annual collections and the rate  
of the tax in both mills for each one dollar of taxable value and  
in dollars for each one hundred thousand dollars in fair market  
value.

If the majority of those voting upon the question of issuing  
the bonds vote in favor thereof, then and only then shall they be  
issued and the tax provided for in section 1711.29 of the Revised

Code be levied. 1546

As used in this section, "fair market value" has the same 1547

meaning as in section 5705.01 of the Revised Code. 1548

**Sec. 3311.50.** (A) As used in this section, "county school 1549  
 financing district" means a taxing district consisting of the 1550  
 following territory: 1551

(1) The territory that constitutes the educational service 1552  
 center on the date that the governing board of that educational 1553  
 service center adopts a resolution under division (B) of this 1554  
 section declaring that the territory of the educational service 1555  
 center is a county school financing district, exclusive of any 1556  
 territory subsequently withdrawn from the district under division 1557  
 (D) of this section; 1558

(2) Any territory that has been added to the county school 1559  
 financing district under this section. 1560

A county school financing district may include the territory 1561  
 of a city, local, or exempted village school district whose 1562  
 territory also is included in the territory of one or more other 1563  
 county school financing districts. 1564

(B) The governing board of any educational service center 1565  
 may, by resolution, declare that the territory of the educational 1566  
 service center is a county school financing district. The 1567  
 resolution shall state the purpose for which the county school 1568  
 financing district is created, which may be for any one or more of 1569  
 the following purposes: 1570

(1) To levy taxes for the provision of special education by 1571  
 the school districts that are a part of the district, including 1572  
 taxes for permanent improvements for special education; 1573

(2) To levy taxes for the provision of specified educational programs and services by the school districts that are a part of the district, as identified in the resolution creating the district, including the levying of taxes for permanent improvements for those programs and services. Services financed by the levy may include school safety and security and mental health services, including training and employment of or contracting for the services of safety personnel, mental health personnel, social workers, and counselors.

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

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

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

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

(C) A majority of the members of a board of education of a city, local, or exempted village school district may adopt a

1604 resolution requesting that its territory be joined with the  
1605 territory of any county school financing district. Copies of the  
1606 resolution shall be filed with the state board of education and  
1607 the taxing authority of the county school financing district.  
1608 Within sixty days of its receipt of such a resolution, the county  
1609 school financing district's taxing authority shall vote on the  
1610 question of whether to accept the school district's territory as  
1611 part of the county school financing district. If a majority of the  
1612 members of the taxing authority vote to accept the territory, the  
1613 school district's territory shall thereupon become a part of the  
1614 county school financing district unless the county school  
1615 financing district has in effect a tax imposed under section  
1616 5705.215 of the Revised Code. If the county school financing  
1617 district has such a tax in effect, the taxing authority shall  
1618 certify a copy of its resolution accepting the school district's  
1619 territory to the school district's board of education, ~~which~~ . The  
1620 board of education shall request from the county auditor an  
1621 estimate of the levy's annual collections in the same manner as  
1622 required for a tax levy under section 5705.03 of the Revised Code,  
1623 assuming that the school district's territory has been added to  
1624 the county school financing district. The auditor shall certify  
1625 this estimate to the board within ten days after receiving the  
1626 board's request. The board may then adopt a resolution, with the  
1627 affirmative vote of a majority of its members, proposing the  
1628 submission to the electors of the question of whether the  
1629 district's territory shall become a part of the county school  
1630 financing district and subject to the taxes imposed by the  
1631 financing district. The resolution shall set forth the date on  
1632 which the question shall be submitted to the electors, which shall  
1633 be at a special election held on a date specified in the  
1634 resolution, which shall not be earlier than ninety days after the

adoption and certification of the resolution. A copy of the 1635  
 resolution shall immediately be certified to the board of 1636  
 elections of the proper county, which shall make arrangements for 1637  
 the submission of the proposal to the electors of the school 1638  
 district. The board of the joining district shall publish notice 1639  
 of the election in a newspaper of general circulation in the 1640  
 county once a week for two consecutive weeks, or as provided in 1641  
 section 7.16 of the Revised Code, prior to the election. 1642  
 Additionally, if the board of elections operates and maintains a 1643  
 web site, the board of elections shall post notice of the election 1644  
 on its web site for thirty days prior to the election. The 1645  
 question appearing on the ballot shall read: 1646

"Shall the territory within ..... (name of the school 1647  
 district proposing to join the county school financing district) 1648  
 ..... be added to ..... (name) ..... county school 1649  
 financing district, and a property tax for the purposes of 1650  
 ..... (here insert purposes), that the county auditor 1651  
estimates will collect \$..... annually, ..... at a rate of 1652  
~~taxation~~ not exceeding ..... ~~(here insert the outstanding tax~~ 1653  
~~rate)~~ mills for each \$1 of taxable value, which amounts to 1654  
\$..... for each \$100,000 in fair market value, ..... be 1655  
 in effect for ..... (here insert the number of years the tax 1656  
 is to be in effect or "a continuing period of time," as 1657  
 applicable) .....?" 1658

If the proposal is approved by a majority of the electors 1659  
 voting on it, the joinder shall take effect on the first day of 1660  
 July following the date of the election, and the county board of 1661  
 elections shall notify the county auditor of each county in which 1662  
 the school district joining its territory to the county school 1663  
 financing district is located. 1664

(D) The board of any city, local, or exempted village school 1665

district whose territory is part of a county school financing 1666  
 district may withdraw its territory from the county school 1667  
 financing district thirty days after submitting to the governing 1668  
 board that is the taxing authority of the district and the state 1669  
 board a resolution proclaiming such withdrawal, adopted by a 1670  
 majority vote of its members, but any county school financing 1671  
 district tax levied in such territory on the effective date of the 1672  
 withdrawal shall remain in effect in such territory until such tax 1673  
 expires or is renewed. No board may adopt a resolution withdrawing 1674  
 from a county school financing district that would take effect 1675  
 during the forty-five days preceding the date of an election at 1676  
 which a levy proposed under section 5705.215 of the Revised Code 1677  
 is to be voted upon. 1678

(E) A city, local, or exempted village school district does 1679  
 not lose its separate identity or legal existence by reason of 1680  
 joining its territory to a county school financing district under 1681  
 this section and an educational service center does not lose its 1682  
 separate identity or legal existence by reason of creating a 1683  
 county school financing district that accepts or loses territory 1684  
 under this section. 1685

**Sec. 3318.01.** As used in sections 3318.01 to 3318.20 of the 1686  
 Revised Code: 1687

(A) "Ohio facilities construction commission" means the 1688  
 commission created pursuant to section 123.20 of the Revised Code. 1689

(B) "Classroom facilities" means rooms in which pupils 1690  
 regularly assemble in public school buildings to receive 1691  
 instruction and education and such facilities and building 1692  
 improvements for the operation and use of such rooms as may be 1693  
 needed in order to provide a complete educational program, and may 1694

include space within which a child care facility or a community  
 resource center is housed. "Classroom facilities" includes any  
 space necessary for the operation of a vocational education  
 program for secondary students in any school district that  
 operates such a program.

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

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

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

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

(F) "Net bonded indebtedness" means the difference between  
 the sum of the par value of all outstanding and unpaid bonds and  
 notes which a school district board is obligated to pay and any  
 amounts the school district is obligated to pay under  
 lease-purchase agreements entered into under section 3313.375 of

the Revised Code, and the amount held in the sinking fund and  
 other indebtedness retirement funds for their redemption. Notes  
 issued for school buses in accordance with section 3327.08 of the  
 Revised Code, notes issued in anticipation of the collection of  
 current revenues, and bonds issued to pay final judgments shall  
 not be considered in calculating the net bonded indebtedness.

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

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

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

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

(J) "Required level of indebtedness" means:

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

(2) In the case of school districts ranked in a subsequent  
 percentile, five per cent of the district's valuation for the year

preceding the year in which the controlling board approved the 1754  
 project under section 3318.04 of the Revised Code, plus [two 1755  
 one-hundredths of one per cent multiplied by (the percentile in 1756  
 which the district ranks for the fiscal year preceding the fiscal 1757  
 year in which the controlling board approved the district's 1758  
 project minus one)]. 1759

(K) "Required percentage of the basic project costs" means 1760  
 one per cent of the basic project costs times the percentile in 1761  
 which the school district ranks for the fiscal year preceding the 1762  
 fiscal year in which the controlling board approved the district's 1763  
 project. 1764

(L) "Basic project cost" means a cost amount determined in 1765  
 accordance with rules adopted under section 111.15 of the Revised 1766  
 Code by the Ohio facilities construction commission. The basic 1767  
 project cost calculation shall take into consideration the square 1768  
 footage and cost per square foot necessary for the grade levels to 1769  
 be housed in the classroom facilities, the variation across the 1770  
 state in construction and related costs, the cost of the 1771  
 installation of site utilities and site preparation, the cost of 1772  
 demolition of all or part of any existing classroom facilities 1773  
 that are abandoned under the project, the cost of insuring the 1774  
 project until it is completed, any contingency reserve amount 1775  
 prescribed by the commission under section 3318.086 of the Revised 1776  
 Code, and the professional planning, administration, and design 1777  
 fees that a school district may have to pay to undertake a 1778  
 classroom facilities project. 1779

For a joint vocational school district that receives 1780  
 assistance under sections 3318.40 to 3318.45 of the Revised Code, 1781  
 the basic project cost calculation for a project under those 1782  
 sections shall also take into account the types of laboratory 1783

spaces and program square footages needed for the vocational 1784  
 education programs for high school students offered by the school 1785  
 district. 1786

For a district that opts to divide its entire classroom 1787  
 facilities needs into segments, as authorized by section 3318.034 1788  
 of the Revised Code, "basic project cost" means the cost 1789  
 determined in accordance with this division of a segment. 1790

(M)(1) Except for a joint vocational school district that 1791  
 receives assistance under sections 3318.40 to 3318.45 of the 1792  
 Revised Code, a "school district's portion of the basic project 1793  
 cost" means the amount determined under section 3318.032 of the 1794  
 Revised Code. 1795

(2) For a joint vocational school district that receives 1796  
 assistance under sections 3318.40 to 3318.45 of the Revised Code, 1797  
 a "school district's portion of the basic project cost" means the 1798  
 amount determined under division (C) of section 3318.42 of the 1799  
 Revised Code. 1800

(N) "Child care facility" means space within a classroom 1801  
 facility in which the needs of infants, toddlers, preschool 1802  
 children, and school children are provided for by persons other 1803  
 than the parent or guardian of such children for any part of the 1804  
 day, including persons not employed by the school district 1805  
 operating such classroom facility. 1806

(O) "Community resource center" means space within a 1807  
 classroom facility in which comprehensive services that support 1808  
 the needs of families and children are provided by community-based 1809  
 social service providers. 1810

(P) "Valuation" means the total value of all property in the 1811  
 school district as listed and assessed for taxation on the tax 1812

duplicates. 1813

(Q) "Percentile" means the percentile in which the school district is ranked pursuant to section 3318.011 of the Revised Code. 1814  
1815  
1816

(R) "Installation of site utilities" means the installation of a site domestic water system, site fire protection system, site gas distribution system, site sanitary system, site storm drainage system, and site telephone and data system. 1817  
1818  
1819  
1820

(S) "Site preparation" means the earthwork necessary for preparation of the building foundation system, the paved pedestrian and vehicular circulation system, playgrounds on the project site, and lawn and planting on the project site. 1821  
1822  
1823  
1824

(T) "Fair market value" has the same meaning as in section 5705.01 of the Revised Code. 1825  
1826

**Sec. 3318.06.** (A) After receipt of the conditional approval of the Ohio facilities construction commission, the school district board by a majority of all of its members shall, if it desires to proceed with the project, declare all of the following by resolution: 1827  
1828  
1829  
1830  
1831

(1) That by issuing bonds in an amount equal to the school district's portion of the basic project cost the district is unable to provide adequate classroom facilities without assistance from the state; 1832  
1833  
1834  
1835

(2) Unless the school district board has resolved to transfer money in accordance with section 3318.051 of the Revised Code or to apply the proceeds of a property tax or the proceeds of an income tax, or a combination of proceeds from such taxes, as authorized under section 3318.052 of the Revised Code, that to 1836  
1837  
1838  
1839  
1840

qualify for such state assistance it is necessary to do either of 1841  
 the following: 1842

(a) Levy a tax outside the ten-mill limitation the proceeds 1843  
 of which shall be used to pay the cost of maintaining the 1844  
 classroom facilities included in the project; 1845

(b) Earmark for maintenance of classroom facilities from the 1846  
 proceeds of an existing permanent improvement tax levied under 1847  
 section 5705.21 of the Revised Code, if such tax can be used for 1848  
 maintenance, an amount equivalent to the amount of the additional 1849  
 tax otherwise required under this section and sections 3318.05 and 1850  
 3318.08 of the Revised Code. 1851

(3) That the question of any tax levy specified in a 1852  
 resolution described in division (A)(2)(a) of this section, if 1853  
 required, shall be submitted to the electors of the school 1854  
 district at the next general or primary election, if there be a 1855  
 general or primary election not less than ninety and not more than 1856  
 one hundred ten days after the day of the adoption of such 1857  
 resolution or, if not, at a special election to be held at a time 1858  
 specified in the resolution which shall be not less than ninety 1859  
 days after the day of the adoption of the resolution and which 1860  
 shall be in accordance with the requirements of section 3501.01 of 1861  
 the Revised Code. 1862

Such resolution shall also state that the question of issuing 1863  
 bonds of the board shall be combined in a single proposal with the 1864  
 question of such tax levy. More than one election under this 1865  
 section may be held in any one calendar year. Such resolution 1866  
 shall specify both of the following: 1867

(a) That the rate which it is necessary to levy shall be at 1868  
 the rate of not less than one-half mill for each one dollar of 1869  
~~valuation~~ taxable value, and that such tax shall be levied for a 1870

period of twenty-three years; 1871

(b) That the proceeds of the tax shall be used to pay the 1872  
cost of maintaining the classroom facilities included in the 1873  
project. 1874

(B) A copy of a resolution adopted under division (A) of this 1875  
section shall after its passage and not less than ninety days 1876  
prior to the date set therein for the election be certified to the 1877  
county board of elections. 1878

The resolution of the school district board, in addition to 1879  
meeting other applicable requirements of section 133.18 of the 1880  
Revised Code, shall state that the amount of bonds to be issued 1881  
will be an amount equal to the school district's portion of the 1882  
basic project cost, and state the maximum maturity of the bonds 1883  
which may be any number of years not exceeding the term calculated 1884  
under section 133.20 of the Revised Code as determined by the 1885  
board. In estimating the amount of bonds to be issued, the board 1886  
shall take into consideration the amount of moneys then in the 1887  
bond retirement fund and the amount of moneys to be collected for 1888  
and disbursed from the bond retirement fund during the remainder 1889  
of the year in which the resolution of necessity is adopted. 1890

If the bonds are to be issued in more than one series, the 1891  
resolution may state, in addition to the information required to 1892  
be stated under division (B)(3) of section 133.18 of the Revised 1893  
Code, the number of series, which shall not exceed five, the 1894  
principal amount of each series, and the approximate date each 1895  
series will be issued, and may provide that no series, or any 1896  
portion thereof, may be issued before such date. Upon such a 1897  
resolution being certified to the county auditor as required by 1898  
division (C) of section 133.18 of the Revised Code, the county 1899  
auditor, in calculating, advising, and confirming the estimated 1900

average annual property tax levy under that division, shall also  
 calculate, advise, and confirm by certification the estimated  
 average property tax levy for each series of bonds to be issued.

Notice of the election shall include the fact that the tax  
 levy shall be at the rate of not less than one-half mill for each  
 one dollar of ~~valuation~~ taxable value for a period of twenty-three  
 years, and that the proceeds of the tax shall be used to pay the  
 cost of maintaining the classroom facilities included in the  
 project. The notice shall also express the rate in dollars for  
 each one hundred thousand dollars of fair market value and the  
 county auditor's estimate of the amount the tax levy is estimated  
 to collect for each tax year it is levied, as certified pursuant  
 to section 5705.03 of the Revised Code.

If the bonds are to be issued in more than one series, the  
 board of education shall request from the county auditor an  
 estimate of the levy's annual collections for each series in the  
 same manner as required for a tax levy under section 5705.03 of  
 the Revised Code. The auditor shall certify these estimates to the  
 board within ten days after receiving the board's request.

If the bonds are to be issued in more than one series, the  
 board of education, when filing copies of the resolution with the  
 board of elections as required by division (D) of section 133.18  
 of the Revised Code, may direct the board of elections to include  
 in the notice of election the principal amount and approximate  
 date of each series, the maximum number of years over which the  
 principal of each series may be paid, the estimated additional  
 average property tax levy for each series, the estimated annual  
 collections of the tax for each series, and the first calendar  
 year in which the tax is expected to be due for each series, in  
 addition to the information required to be stated in the notice

under divisions (E)(3)(a) ~~to (e)~~ , (b), (c), (e), and (f) of 1931  
section 133.18 of the Revised Code. 1932

(C)(1) Except as otherwise provided in division (C)(2) of 1933  
this section, the form of the ballot to be used at such election 1934  
shall be: 1935

"A majority affirmative vote is necessary for passage. 1936

Shall bonds be issued by the ..... (here insert name 1937  
of school district) school district to pay the local share of 1938  
school construction under the State of Ohio Classroom Facilities 1939  
Assistance Program in the principal amount of \$..... (here 1940  
insert principal amount of the bond issue), to be repaid annually 1941  
over a maximum period of ..... (here insert the maximum 1942  
number of years over which the principal of the bonds may be paid) 1943  
years, and an annual levy of property taxes be made outside the 1944  
ten-mill limitation, estimated by the county auditor to collect 1945  
\$..... annually and average over the repayment period of the bond 1946  
issue ..... (~~here insert the number of mills estimated~~) 1947  
mills for each ~~one dollar~~ \$1 of ~~tax valuation~~ taxable value, which 1948  
amounts to \$..... (~~rate expressed in cents or dollars and~~ 1949  
~~cents, such as "thirty six cents" or "\$0.36"~~) for each ~~one hundred~~ 1950  
~~dollars~~ \$100,000 of ~~tax valuation~~ fair market value to pay the 1951  
annual debt charges on the bonds and to pay debt charges on any 1952  
notes issued in anticipation of the bonds?" 1953

and, unless the additional levy 1954  
of taxes is not required pursuant 1955  
to division (C) of section 1956  
3318.05 of the Revised Code, 1957

"Shall an additional levy of taxes be made for a period of 1958  
twenty-three years to benefit the ..... (here insert name 1959  
of school district) school district, the proceeds of which shall 1960

1961 be used to pay the cost of maintaining the classroom facilities  
 1962 included in the project, that the county auditor estimates will  
 1963 collect \$..... annually, at the rate of ..... (here insert  
 1964 the number of mills, which shall not be less than one-half mill)  
 1965 mills for each ~~one dollar~~ \$1 of ~~valuation~~ taxable value, which  
 1966 amounts to \$..... for each \$100,000 of fair market value?

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

1967  
 1968  
 1969  
 1970  
 1971 (2) If authority is sought to issue bonds in more than one  
 1972 series and the board of education so elects, the form of the  
 1973 ballot shall be as prescribed in section 3318.062 of the Revised  
 1974 Code. If the board of education elects the form of the ballot  
 1975 prescribed in that section, it shall so state in the resolution  
 1976 adopted under this section.

1977 (D) If it is necessary for the school district to acquire a  
 1978 site for the classroom facilities to be acquired pursuant to  
 1979 sections 3318.01 to 3318.20 of the Revised Code, the district  
 1980 board may propose either to issue bonds of the board or to levy a  
 1981 tax to pay for the acquisition of such site, and may combine the  
 1982 question of doing so with the questions specified in division (B)  
 1983 of this section. Bonds issued under this division for the purpose  
 1984 of acquiring a site are a general obligation of the school  
 1985 district and are Chapter 133. securities.

1986 The form of that portion of the ballot to include the  
 1987 question of either issuing bonds or levying a tax for site  
 1988 acquisition purposes shall be one of the following:

1989 (1) "Shall bonds be issued by the ..... (here insert

name of the school district) school district to pay costs of 1990  
 acquiring a site for classroom facilities under the State of Ohio 1991  
 Classroom Facilities Assistance Program in the principal amount of 1992  
 \$..... (here insert principal amount of the bond issue), to 1993  
 be repaid annually over a maximum period of ..... (here 1994  
 insert maximum number of years over which the principal of the 1995  
 bonds may be paid) years, and an annual levy of property taxes be 1996  
 made outside the ten-mill limitation, estimated by the county 1997  
 auditor to collect \$..... annually and to average over the 1998  
 repayment period of the bond issue ..... ~~(here insert number~~ 1999  
~~of mills)~~ mills for each ~~one dollar~~ \$1 of tax valuation taxable 2000  
value, which amount amounts to \$..... ~~(here insert rate~~ 2001  
~~expressed in cents or dollars and cents, such as "thirty six~~ 2002  
~~cents" or "\$0.36")~~ for each ~~one hundred dollars~~ \$100,000 of 2003  
~~valuation~~ fair market value to pay the annual debt charges on the 2004  
 bonds and to pay debt charges on any notes issued in anticipation 2005  
 of the bonds?" 2006

(2) "Shall an additional levy of taxes outside the ten-mill 2007  
 limitation be made for the benefit of the ..... (here insert 2008  
 name of the school district) school district for the purpose of 2009  
 acquiring a site for classroom facilities in the sum of \$..... 2010  
 (here insert annual amount the levy is to produce) estimated by 2011  
 the county auditor to average ..... ~~(here insert number of~~ 2012  
~~mills)~~ mills for each ~~one hundred dollars~~ \$1 of valuation taxable 2013  
value, which amounts to \$..... for each \$100,000 of fair market 2014  
value, for a period of ..... (here insert number of years the 2015  
 millage is to be imposed) years?" 2016

Where it is necessary to combine the question of issuing 2017  
 bonds of the school district and levying a tax as described in 2018  
 division (B) of this section with the question of issuing bonds of 2019  
 the school district for acquisition of a site, the question 2020

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." 2021  
2022  
2023

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 levying a tax for the acquisition of a site, the question specified in that division to be voted on shall be "For the Bond Issue and the Tax Levies" and "Against the Bond Issue and the Tax Levies." 2024  
2025  
2026  
2027  
2028  
2029

Where the school district board chooses to combine the question in division (B) of this section with any of the additional questions described in divisions (A) to (D) of section 3318.056 of the Revised Code, the question specified in division (B) of this section to be voted on shall be "For the Bond Issues and the Tax Levies" and "Against the Bond Issues and the Tax Levies." 2030  
2031  
2032  
2033  
2034  
2035  
2036

If a majority of those voting upon a proposition hereunder which includes the question of issuing bonds vote in favor thereof, and if the agreement provided for by section 3318.08 of the Revised Code has been entered into, the school district board may proceed under Chapter 133. of the Revised Code, with the issuance of bonds or bond anticipation notes in accordance with the terms of the agreement. 2037  
2038  
2039  
2040  
2041  
2042  
2043

**Sec. 3318.061.** This section applies only to school districts eligible to receive additional assistance under division (B)(2) of section 3318.04 of the Revised Code. 2044  
2045  
2046

The board of education of a school district in which a tax described by division (B) of section 3318.05 and levied under section 3318.06 of the Revised Code is in effect, may adopt a 2047  
2048  
2049

resolution by vote of a majority of its members to extend the term 2050  
 of that tax beyond the expiration of that tax as originally 2051  
 approved under that section. The school district board may include 2052  
 in the resolution a proposal to extend the term of that tax at the 2053  
 rate of not less than one-half mill for each dollar of ~~valuation~~ 2054  
taxable value for a period of twenty-three years from the year in 2055  
 which the school district board and the Ohio facilities 2056  
 construction commission enter into an agreement under division 2057  
 (B)(2) of section 3318.04 of the Revised Code or in the following 2058  
 year, as specified in the resolution. Such a resolution may be 2059  
 adopted at any time before such an agreement is entered into and 2060  
 before the tax levied pursuant to section 3318.06 of the Revised 2061  
 Code expires. If the resolution is combined with a resolution to 2062  
 issue bonds to pay the school district's portion of the basic 2063  
 project cost, it shall conform with the requirements of divisions 2064  
 (A)(1), (2), and (3) of section 3318.06 of the Revised Code, 2065  
 except that the resolution also shall state that the tax levy 2066  
 proposed in the resolution is an extension of an existing tax 2067  
 levied under that section. A resolution proposing an extension 2068  
 adopted under this section does not take effect until it is 2069  
 approved by a majority of electors voting in favor of the 2070  
 resolution at a general, primary, or special election as provided 2071  
 in this section. 2072

A tax levy extended under this section is subject to the same 2073  
 terms and limitations to which the original tax levied under 2074  
 section 3318.06 of the Revised Code is subject under that section, 2075  
 except the term of the extension shall be as specified in this 2076  
 section. 2077

The school district board shall request from the county 2078  
auditor an estimate of the extended levy's annual collections in 2079  
the same manner as required for a tax levy under section 5705.03 2080

of the Revised Code. The auditor shall certify this estimate to 2081  
the board within ten days after receiving the board's request. The 2082  
board shall certify a copy of the resolution adopted under this 2083  
section and the auditor's certification to the proper county board 2084  
of elections not later than ninety days before the date set in the 2085  
resolution as the date of the election at which the question will 2086  
be submitted to electors. The notice of the election shall conform 2087  
with the requirements of division (A)(3) of section 3318.06 of the 2088  
Revised Code, except that the notice also shall state that the 2089  
maintenance tax levy is an extension of an existing tax levy and 2090  
the levy's estimated annual collections. 2091

The form of the ballot shall be as follows: 2092

"Shall the existing tax levied to pay the cost of maintaining 2093  
classroom facilities constructed with the proceeds of the 2094  
previously issued bonds, that the county auditor estimates will 2095  
collect \$..... annually, at the rate of ..... (here insert 2096  
the number of mills, which shall not be less than one-half mill) 2097  
mills ~~per dollar for each \$1 of tax valuation~~ taxable value, which 2098  
amounts to \$..... for each \$100,000 of fair market value, be 2099  
extended until ..... (here insert the year that is twenty-three 2100  
years after the year in which the district and commission will 2101  
enter into an agreement under division (B)(2) of section 3318.04 2102  
of the Revised Code or the following year)? 2103

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

"

Section 3318.07 of the Revised Code applies to ballot 2108  
questions under this section. 2109

**Sec. 3318.062.** (A) If authority is sought to issue bonds in 2110  
 more than one series to pay the school district's portion of the 2111  
 basic project cost under sections 3318.01 to 3318.20 of the 2112  
 Revised Code, the form of the ballot shall be: 2113

"Shall bonds be issued by the ..... (here insert name of 2114  
 school district) school district to pay the local share of school 2115  
 construction under the State of Ohio Classroom Facilities 2116  
 Assistance Program in the total principal amount of \$..... 2117  
 (total principal amount of the bond issue), to be issued in ..... 2118  
 (number of series) series, each series to be repaid annually over 2119  
 not more than ..... (maximum number of years over which the 2120  
 principal of each series may be paid) years, and an annual levy of 2121  
 property taxes be made outside the ten-mill limitation to pay the 2122  
 annual debt charges on the bonds and on any notes issued in 2123  
 anticipation of the bonds, with annual collections and at a rate 2124  
 estimated by the county auditor to average over the repayment 2125  
 period of each series as follows: ..... (insert the following 2126  
 for each series: "the ..... series, in a principal amount of 2127  
 \$..... ~~dollars, requiring that the county auditor estimates~~ 2128  
~~will collect \$..... annually and require~~ ..... mills ~~per dollar~~ 2129  
~~for each \$1 of tax valuation taxable value,~~ which amounts to 2130  
 \$..... ~~(rate expressed in cents or dollars and cents, such as "36~~ 2131  
~~cents" or "\$1.41") for each one hundred dollars in tax~~ 2132  
~~valuation~~\$100,000 of fair market value, commencing in ..... 2133  
 and first payable in .....)?" 2134

and, unless the additional levy 2135  
 of taxes is not required pursuant 2136  
 to division (C) of section 2137  
 3318.05 of the Revised Code, 2138

"Shall an additional levy of taxes be made for a period of 2139

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

	For the bond issue
	Against the bond issue

"

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

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

(C) Where the school district board chooses to combine the question in division (A) of this section with any of the additional questions described in divisions (A) to (D) of section 3318.056 of the Revised Code, the question specified in division (A) of this section to be voted on shall be "For the Bond Issues

and the Tax Levies" and "Against the Bond Issues and the Tax Levies." 2170  
2171

(D) If a majority of those voting upon a proposition 2172  
prescribed in this section which includes the question of issuing 2173  
bonds vote in favor of that issuance, and if the agreement 2174  
prescribed in section 3318.08 of the Revised Code has been entered 2175  
into, the school district board may proceed under Chapter 133. of 2176  
the Revised Code with the issuance of bonds or bond anticipation 2177  
notes in accordance with the terms of the agreement. 2178

**Sec. 3318.063.** If the board of education of a city, exempted 2179  
village, or local school district that has entered into an 2180  
agreement under section 3318.051 of the Revised Code to make 2181  
transfers of money in lieu of levying the tax for maintenance of 2182  
the classroom facilities included in the district's project 2183  
determines that it no longer can continue making the transfers so 2184  
agreed to and desires to rescind that agreement, the board shall 2185  
adopt the resolution to submit the question of the tax levy 2186  
prescribed in this section. 2187

The resolution shall declare that the question of a tax levy 2188  
specified in division (F) of section 3318.051 of the Revised Code 2189  
shall be submitted to the electors of the school district at the 2190  
next general or primary election, if there be a general or primary 2191  
election not less than seventy-five and not more than ninety-five 2192  
days after the day of the adoption of such resolution or, if not, 2193  
at a special election to be held at a time specified in the 2194  
resolution which shall be not less than seventy-five days after 2195  
the day of the adoption of the resolution and which shall be in 2196  
accordance with the requirements of section 3501.01 of the Revised 2197  
Code. Such resolution shall specify both of the following: 2198

(A) That the rate which it is necessary to levy shall be at 2199  
 the rate of not less than one-half mill for each one dollar of 2200  
~~valuation~~ taxable value, and that such tax shall be levied for the 2201  
 number of years required by division (F) of section 3318.051 of 2202  
 the Revised Code; 2203

(B) That the proceeds of the tax shall be used to pay the 2204  
 cost of maintaining the classroom facilities included in the 2205  
 project. 2206

A copy of such resolution shall after its passage and not 2207  
 less than seventy-five days prior to the date set therein for the 2208  
 election be certified to the county board of elections. 2209

Notice of the election shall include the levy's estimated 2210  
annual collections, the fact that the tax levy shall be at the 2211  
 rate of not less than one-half mill for each one dollar of 2212  
~~valuation~~ taxable value for the number of years required by 2213  
 division (F) of section 3318.051 of the Revised Code, and that the 2214  
 proceeds of the tax shall be used to pay the cost of maintaining 2215  
 the classroom facilities included in the project. The notice shall 2216  
also express the rate in dollars for each one hundred thousand 2217  
dollars of fair market value. 2218

The form of the ballot to be used at such election shall be: 2219

"Shall a levy of taxes be made for a period of ..... 2220  
 (here insert the number of years, which shall not be less than the 2221  
 number required by division (F) of section 3318.051 of the Revised 2222  
 Code) years to benefit the ..... (here insert name of 2223  
 school district) school district, the proceeds of which shall be 2224  
 used to pay the cost of maintaining the classroom facilities 2225  
 included in the project, that the county auditor estimates will 2226  
collect \$..... annually, at the rate of ..... (here insert 2227  
 the number of mills, which shall not be less than one-half mill) 2228

mills for each ~~one dollar~~ \$1 of ~~valuation~~ taxable value, which 2229  
amounts to \$..... for each \$100,000 of fair market value? 2230

2231

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

2232

"

2233

2234

**Sec. 3318.361.** A school district board opting to qualify for 2235  
state assistance pursuant to section 3318.36 of the Revised Code 2236  
through levying the tax specified in division (D)(2)(a) or (D)(4) 2237  
of that section shall declare by resolution that the question of a 2238  
tax levy specified in division (D)(2)(a) or (4), as applicable, of 2239  
section 3318.36 of the Revised Code shall be submitted to the 2240  
electors of the school district at the next general or primary 2241  
election, if there be a general or primary election not less than 2242  
ninety and not more than one hundred ten days after the day of the 2243  
adoption of such resolution or, if not, at a special election to 2244  
be held at a time specified in the resolution which shall be not 2245  
less than ninety days after the day of the adoption of the 2246  
resolution and which shall be in accordance with the requirements 2247  
of section 3501.01 of the Revised Code. Such resolution shall 2248  
specify both of the following: 2249

(A) That the rate which it is necessary to levy shall be at 2250  
the rate of not less than one-half mill for each one dollar of 2251  
~~valuation~~ taxable value, and that such tax shall be levied for a 2252  
period of twenty-three years; 2253

(B) That the proceeds of the tax shall be used to pay the 2254  
cost of maintaining the classroom facilities included in the 2255  
project. 2256

A copy of such resolution shall after its passage and not 2257

less than ninety days prior to the date set therein for the 2258  
election be certified to the county board of elections. 2259

Notice of the election shall include the levy's estimated 2260  
annual collections, the fact that the tax levy shall be at the 2261  
rate of not less than one-half mill for each one dollar of 2262  
~~valuation~~ taxable value for a period of twenty-three years, and 2263  
that the proceeds of the tax shall be used to pay the cost of 2264  
maintaining the classroom facilities included in the project. The 2265  
notice shall also express the rate in dollars for each one hundred 2266  
thousand dollars of fair market value. 2267

The form of the ballot to be used at such election shall be: 2268

"Shall a levy of taxes be made for a period of twenty-three 2269  
years to benefit the ..... (here insert name of school 2270  
district) school district, the proceeds of which shall be used to 2271  
pay the cost of maintaining the classroom facilities included in 2272  
the project, that the county auditor estimates will collect \$..... 2273  
annually, at the rate of ..... (here insert the number of 2274  
mills, which shall not be less than one-half mill) mills for each 2275  
~~one dollar \$1~~ of ~~valuation~~ taxable value, which amounts to 2276  
\$..... for each \$100,000 of fair market value? 2277

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

2278  
2279  
" 2280

**Sec. 3318.45.** (A) Unless division (B) of section 3318.44 of 2282  
the Revised Code applies, if a joint vocational school district 2283  
board of education proposes to issue securities to generate all or 2284  
part of the school district's portion of the basic project cost of 2285  
the school district's project under sections 3318.40 to 3318.45 of 2286

the Revised Code, the school district board shall adopt a 2287  
 resolution in accordance with Chapter 133. and section 3311.20 of 2288  
 the Revised Code. Unless the school district board seeks authority 2289  
 to issue securities in more than one series, the school district 2290  
 board shall adopt the form of the ballot prescribed in section 2291  
 133.18 of the Revised Code. 2292

(B) If authority is sought to issue bonds in more than one 2293  
 series, the form of the ballot shall be: 2294

"Shall bonds be issued by the ..... (here insert name of 2295  
 joint vocational school district) joint vocational school district 2296  
 to pay the local share of school construction under the State of 2297  
 Ohio Joint Vocational School Facilities Assistance Program in the 2298  
 total principal amount of \$...... (total principal amount of 2299  
 the bond issue), to be issued in ..... (number of series) series, 2300  
 each series to be repaid annually over not more than ..... 2301  
 (maximum number of years over which the principal of each series 2302  
 may be paid) years, and an annual levy of property taxes be made 2303  
 outside the ten-mill limitation to pay the annual debt charges on 2304  
 the bonds and on any notes issued in anticipation of the bonds, 2305  
with annual collections and at a rate estimated by the county 2306  
 auditor to average over the repayment period of each series as 2307  
 follows: ..... [insert the following for each series: "the 2308  
 ..... series, in a principal amount of \$...... dollars, 2309  
~~requiring that the county auditor estimates will collect \$......~~ 2310  
~~annually and require~~ ..... mills ~~per dollar for each \$1~~ of ~~tax~~ 2311  
~~valuation taxable value, which amount amounts to \$...... (rate~~ 2312  
~~expressed in cents or dollars and cents, such as "36 cents" or~~ 2313  
~~"\$1.41") for each one hundred dollars in tax valuation~~ \$100,000 of 2314  
fair market value, commencing in ..... and first payable in 2315  
 ....."]? 2316

2317

	For the bond issue		2318
	Against the bond issue	"	2319

2320

(C) If it is necessary for the school district to acquire a 2321  
 site for the classroom facilities to be acquired pursuant to 2322  
 sections 3318.40 to 3318.45 of the Revised Code, the district 2323  
 board may propose either to issue bonds of the board or to levy a 2324  
 tax to pay for the acquisition of such site and may combine the 2325  
 question of doing so with the question specified by reference in 2326  
 division (A) of this section or the question specified in division 2327  
 (B) of this section. Bonds issued under this division for the 2328  
 purpose of acquiring a site are a general obligation of the school 2329  
 district and are Chapter 133. securities. 2330

The form of that portion of the ballot to include the 2331  
 question of either issuing bonds or levying a tax for site 2332  
 acquisition purposes shall be one of the following: 2333

(1) "Shall bonds be issued by the ..... (here insert 2334  
 name of the joint vocational school district) joint vocational 2335  
 school district to pay costs of acquiring a site for classroom 2336  
 facilities under the State of Ohio Joint Vocational School 2337  
 Facilities Assistance Program in the principal amount of 2338  
 \$..... (here insert principal amount of the bond issue), to 2339  
 be repaid annually over a maximum period of ..... (here 2340  
 insert maximum number of years over which the principal of the 2341  
 bonds may be paid) years, and an annual levy of property taxes be 2342  
 made outside the ten-mill limitation, estimated by the county 2343  
 auditor to collect \$..... annually and to average over the 2344  
repayment period of the bond issue ..... ~~(here insert number~~ 2345  
~~of mills)~~ mills for each ~~one dollar~~ \$1 of ~~tax valuation~~ taxable 2346  
value, which ~~amount~~ amounts to \$..... ~~(here insert rate~~ 2347

~~expressed in cents or dollars and cents, such as "thirty six~~ 2348  
~~cents" or "\$0.36")~~ for each ~~one hundred dollars~~ \$100,000 of 2349  
~~valuation~~ fair market value, to pay the annual debt charges on the 2350  
bonds and to pay debt charges on any notes issued in anticipation 2351  
of the bonds?" 2352

(2) "Shall an additional levy of taxes outside the ten-mill 2353  
limitation be made for the benefit of the ..... (here insert 2354  
name of the joint vocational school district) joint vocational 2355  
school district for the purpose of acquiring a site for classroom 2356  
facilities in the sum of \$...... (here insert annual amount the 2357  
levy is to produce) estimated by the county auditor to collect 2358  
~~\$...... annually and to average~~ ..... ~~(here insert number of~~ 2359  
~~mills)~~ mills for each ~~one hundred dollars~~ \$1 of valuation taxable 2360  
value, which ~~amount~~ amounts to \$...... ~~(here insert rate~~ 2361  
~~expressed in cents or dollars and cents, such as "thirty six~~ 2362  
~~cents" or "\$0.36")~~ for each ~~one hundred dollars~~ \$100,000 of 2363  
~~valuation~~ fair market value, for a period of ..... (here 2364  
insert number of years the millage is to be imposed) years?" 2365

Where it is necessary to combine the question of issuing 2366  
bonds of the joint vocational school district as described in 2367  
division (A) of this section with the question of issuing bonds of 2368  
the school district for acquisition of a site, the question 2369  
specified in that division to be voted on shall be "For the bond 2370  
issues" and "Against the bond issues." 2371

Where it is necessary to combine the question of issuing 2372  
bonds of the joint vocational school district as described in 2373  
division (A) of this section with the question of levying a tax 2374  
for the acquisition of a site, the question specified in that 2375  
division to be voted on shall be "For the bond issue and the tax 2376  
levy" and "Against the bond issue and the tax levy." 2377

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

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

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

- (A) The purposes for the creation of the district;
- (B) The counties, municipal corporations, or townships that are to be included in the district;
- (C) The official name by which the district shall be known;
- (D) The location of the principal office of the district or the manner in which the location shall be selected;
- (E) Subject to section 3381.05 of the Revised Code, the

number, term, and compensation, which shall not exceed the sum of 2406  
 fifty dollars for each board and committee meeting attended by a 2407  
 member, of the members of the board of trustees of the district; 2408

(F) Subject to section 3381.05 of the Revised Code, the 2409  
 manner in which members of the board of trustees of the district 2410  
 shall be appointed; the method of filling vacancies; and the 2411  
 period, if any, for which a trustee continues in office after 2412  
 expiration of the trustee's term pending the appointment of the 2413  
 trustee's successor; 2414

(G) The manner of apportioning expenses of the district among 2415  
 the participating counties, municipal corporations, and townships. 2416

The resolution or ordinance may also provide that the 2417  
 authority of the districts to make grants under section 3381.20 of 2418  
 the Revised Code may be totally or partially delegated to one or 2419  
 more area arts councils, as defined in section 757.03 of the 2420  
 Revised Code, located within the district. 2421

The district provided for in the resolution or ordinance 2422  
 shall be created upon the adoption of the resolution or ordinance 2423  
 by the board of county commissioners of each county, the 2424  
 legislative authority of each municipal corporation, and the board 2425  
 of township trustees of each township enumerated in the resolution 2426  
 or ordinance. The resolution or ordinance may be amended to 2427  
 include additional counties, municipal corporations, or townships 2428  
 or for any other purpose by the adoption of an amendment by the 2429  
 board of county commissioners of each county, the legislative 2430  
 authority of each municipal corporation, and the board of township 2431  
 trustees of each township that has created or joined or proposes 2432  
 to join the district. 2433

After each county, municipal corporation, and township has 2434  
 adopted a resolution or ordinance approving inclusion of 2435

additional counties, municipal corporations, or townships in the 2436  
 district, a copy of the resolution or ordinance shall be filed 2437  
 with the clerk of the board of the county commissioners of each 2438  
 county, the clerk of the legislative authority of each municipal 2439  
 corporation, and the fiscal officer of the board of trustees of 2440  
 each township proposed to be included in the district. The 2441  
 inclusion is effective when all such filing is completed unless 2442  
 the district to which territory is to be added has authority to 2443  
 levy an ad valorem tax on property within its territory, in which 2444  
 event the inclusion shall become effective upon voter approval of 2445  
 the joinder and the tax. ~~The~~ 2446

If a tax on property is to be levied, the board shall request 2447  
and obtain from the county auditor an estimate of the levy's 2448  
annual collections in the same manner as required for a tax levy 2449  
under section 5705.03 of the Revised Code, assuming that the 2450  
additional territory has been added to the district. The auditor 2451  
shall certify this estimate to the board within ten days after 2452  
receiving the board's request. The board of trustees shall 2453  
 promptly certify the proposal and the auditor's certification to 2454  
 the board or boards of elections for the purpose of having the 2455  
 proposal placed on the ballot at the next general or primary 2456  
 election that occurs not less than sixty days after the date of 2457  
 the meeting of the board of trustees, or at a special election 2458  
 held on a date specified in the certification that is not less 2459  
 than sixty days after the date of the meeting of the board. If 2460  
 territory of more than one county, municipal corporation, or 2461  
 township is to be added to the regional arts and cultural 2462  
 district, the electors of the territories of the counties, 2463  
 municipal corporations, or townships which are to be added shall 2464  
 vote as a district, and the outcome of the election shall be 2465  
 determined by the vote cast in the entire district. Upon 2466

certification of a proposal to the board or boards of elections 2467  
pursuant to this section, the board or boards of elections shall 2468  
make the necessary arrangements for the submission of the 2469  
questions to the electors of the territory to be added to the 2470  
district, and the election shall be held, canvassed, and certified 2471  
in the manner provided for the submission of tax levies under 2472  
section 5705.19 of the Revised Code, except that the question 2473  
appearing on the ballot shall read: 2474

"Shall the territory within the ..... (name or 2475  
names of political subdivisions to be joined) be added to 2476  
..... (name) regional arts and cultural 2477  
district? And shall a(n) ..... (here insert type of 2478  
~~tax or taxes~~) a property tax that the county auditor estimates 2479  
will collect \$..... annually at a rate of ~~taxation~~ not to exceed 2480  
~~exceeding~~ ..... (here insert maximum tax rate or rates) mills 2481  
for each \$1 of taxable value, which amounts to \$..... for each 2482  
\$100,000 of fair market value, be levied for purposes of such 2483  
district?" 2484

If the question is approved by a majority of the electors 2485  
voting on the question, the joinder is effective immediately, and 2486  
the district may extend the levy of the tax against all the 2487  
taxable property within the territory that has been added. If the 2488  
question is approved at a general election or at a special 2489  
election occurring prior to a general election but after the 2490  
fifteenth day of July in any calendar year, the district may amend 2491  
its budget and resolution adopted pursuant to section 5705.34 of 2492  
the Revised Code, and the levy shall be placed on the current tax 2493  
list and duplicate and collected as other taxes are collected from 2494  
all taxable property within the territory of the district, 2495  
including the territory added as a result of the election. 2496

The territory of a district shall be coextensive with the 2497

territory of the counties, municipal corporations, and townships 2498  
 included within the district, provided that the same territory may 2499  
 not be included in more than one regional arts and cultural 2500  
 district, and provided, that if a district includes only a portion 2501  
 of an entire county, a district may be created in the remaining 2502  
 portion of the same county by resolution of the board of county 2503  
 commissioners acting alone or in conjunction with municipal 2504  
 corporations and townships as provided in this section. 2505

**Sec. 3505.06.** (A) On the questions and issues ballot shall be 2506  
 printed all questions and issues to be submitted at any one 2507  
 election together with the percentage of affirmative votes 2508  
 necessary for passage as required by law. Such ballot shall have 2509  
 printed across the top thereof, and below the stubs, "Official 2510  
 Questions and Issues Ballot." 2511

(B)(1) Questions and issues shall be grouped together on the 2512  
 ballot from top to bottom as provided in division (B)(1) of this 2513  
 section, except as otherwise provided in division (B)(2) of this 2514  
 section. State questions and issues shall always appear as the top 2515  
 group of questions and issues. In calendar year 1997, the 2516  
 following questions and issues shall be grouped together on the 2517  
 ballot, in the following order from top to bottom, after the state 2518  
 questions and issues: 2519

- (a) County questions and issues; 2520
- (b) Municipal questions and issues; 2521
- (c) Township questions and issues; 2522
- (d) School or other district questions and issues. 2523

In each succeeding calendar year after 1997, each group of 2524  
 questions and issues described in division (B)(1)(a) to (d) of 2525

this section shall be moved down one place on the ballot except 2526  
 that the group that was last on the ballot during the immediately 2527  
 preceding calendar year shall appear at the top of the ballot 2528  
 after the state questions and issues. The rotation shall be 2529  
 performed only once each calendar year, beginning with the first 2530  
 election held during the calendar year. The rotation of groups of 2531  
 questions and issues shall be performed during each calendar year 2532  
 as required by division (B)(1) of this section, even if no 2533  
 questions and issues from any one or more such groups appear on 2534  
 the ballot at any particular election held during that calendar 2535  
 year. 2536

(2) Questions and issues shall be grouped together on the 2537  
 ballot, from top to bottom, in the following order when it is not 2538  
 practicable to group them together as required by division (B)(1) 2539  
 of this section because of the type of voting machines used by the 2540  
 board of elections: state questions and issues, county questions 2541  
 and issues, municipal questions and issues, township questions and 2542  
 issues, and school or other district questions and issues. The 2543  
 particular order in which each of a group of state questions or 2544  
 issues is placed on the ballot shall be determined by, and 2545  
 certified to each board of elections by, the secretary of state. 2546

(3) Failure of the board of elections to rotate questions and 2547  
 issues as required by division (B)(1) of this section does not 2548  
 affect the validity of the election at which the failure occurred, 2549  
 and is not grounds for contesting an election under section 2550  
 3515.08 of the Revised Code. 2551

(C) The particular order in which each of a group of county, 2552  
 municipal, township, or school district questions or issues is 2553  
 placed on the ballot shall be determined by the board providing 2554  
 the ballots. 2555

(D) The printed matter pertaining to each question or issue 2556  
on the ballot shall be enclosed at the top and bottom thereof by a 2557  
heavy horizontal line across the width of the ballot. Immediately 2558  
below such top line shall be printed a brief title descriptive of 2559  
the question or issue below it, such as "Proposed Constitutional 2560  
Amendment," "Proposed Bond Issue," "Proposed Annexation of 2561  
Territory," "Proposed Increase in Tax Rate," or such other brief 2562  
title as will be descriptive of the question or issue to which it 2563  
pertains, together with a brief statement of the percentage of 2564  
affirmative votes necessary for passage, such as "A sixty-five per 2565  
cent affirmative vote is necessary for passage," "A majority vote 2566  
is necessary for passage," or such other brief statement as will 2567  
be descriptive of the percentage of affirmative votes required. 2568

(E) The questions and issues ballot need not contain the full 2569  
text of the proposal to be voted upon. A condensed text that will 2570  
properly describe the question, issue, or an amendment proposed by 2571  
other than the general assembly shall be used as prepared and 2572  
certified by the secretary of state for state-wide questions or 2573  
issues or by the board for local questions or issues. If other 2574  
than a full text is used, the full text of the proposed question, 2575  
issue, or amendment together with the percentage of affirmative 2576  
votes necessary for passage as required by law shall be posted in 2577  
each polling place in some spot that is easily accessible to the 2578  
voters. 2579

(F) Each question and issue appearing on the questions and 2580  
issues ballot may be consecutively numbered. The question or issue 2581  
determined to appear at the top of the ballot may be designated on 2582  
the face thereof by the Arabic numeral "1" and all questions and 2583  
issues placed below on the ballot shall be consecutively numbered. 2584  
Such numeral shall be placed below the heavy top horizontal line 2585  
enclosing such question or issue and to the left of the brief 2586

title thereof. 2587

(G) No portion of a ballot question proposing to levy a 2588  
property tax in excess of the ten-mill limitation under any 2589  
section of the Revised Code, including the renewal or replacement 2590  
of such a levy, may be printed in boldface type or in a font size 2591  
that is different from the font size of other text in the ballot 2592  
question. The prohibitions in division (g) of this section do not 2593  
apply to printed matter either described in division (D) of this 2594  
section related to such a ballot question or located in the area 2595  
of the ballot in which votes are indicated for or against that 2596  
question. 2597

**Sec. 4582.024.** After a port authority has been created, any 2598  
municipal corporation, township, or county, acting by ordinance, 2599  
resolution of the township trustees, or resolution of the county 2600  
commissioners, respectively, which is contiguous to such port 2601  
authority, or to any municipal corporation, township, or county 2602  
which proposes to join such port authority at the same time and is 2603  
contiguous to such port authority, or any county within which such 2604  
port authority is situated, may join such port authority and 2605  
thereupon the jurisdiction and territory of such port authority 2606  
shall include such municipal corporation, county, or township. If 2607  
more than one such political subdivision is to be joined to the 2608  
port authority at the same time, then each such ordinance or 2609  
resolution shall designate the political subdivisions which are to 2610  
be so joined. Any territory or municipal corporation not included 2611  
in a port authority and which is annexed to a municipal 2612  
corporation included within the jurisdiction and territory of a 2613  
port authority shall, on such annexation and without further 2614  
proceedings, be annexed to and be included in the jurisdiction and 2615  
territory of such port authority. Before such political 2616

subdivision or subdivisions are joined to a port authority, other 2617  
 than by annexation to a municipality, the political subdivision or 2618  
 subdivisions theretofore comprising such port authority shall 2619  
 agree upon the terms and conditions pursuant to which such 2620  
 political subdivision or subdivisions are to be joined. For all 2621  
 purposes of sections 4582.01 to 4582.20, inclusive, of the Revised 2622  
 Code, such political subdivision or subdivisions shall be 2623  
 considered to have participated in the creation of such port 2624  
 authority, except that the initial term of any director of the 2625  
 port authority appointed by such a political subdivision shall be 2626  
 four years. After each ordinance or resolution proposing joinder 2627  
 to the port authority has become effective and the terms and 2628  
 conditions of joinder have been agreed to, the board of directors 2629  
 of the port authority shall by resolution either accept or reject 2630  
 such joinder. Such joinder shall be effective on adoption of the 2631  
 resolution accepting such joinder, unless the port authority to 2632  
 which a political subdivision or subdivisions including a county 2633  
 within which such port authority is located, are to be joined has 2634  
 authority under section 4582.14 of the Revised Code to levy a tax 2635  
 on property within its jurisdiction, then such joinder shall not 2636  
 be effective until approved by the affirmative vote of a majority 2637  
 of the electors voting on the question of such joinder. If more 2638  
 than one political subdivision is to be joined to the port 2639  
 authority, then the electors of such subdivision shall vote as a 2640  
 district and the majority affirmative vote shall be determined by 2641  
 the vote cast in such district as a whole. ~~Such~~ 2642

If a tax on property is to be levied, the board of directors 2643  
of the port authority shall request and obtain from the county 2644  
auditor an estimate of the levy's annual collections in the same 2645  
manner as required for a tax levy under section 5705.03 of the 2646  
Revised Code, assuming that the additional subdivision or 2647

subdivisions have joined the port authority. The auditor shall 2648  
certify this estimate to the board within ten days after receiving 2649  
the board's request. 2650

The election shall be called by the board of directors of the 2651  
port authority and shall be held, canvassed, and certified in the 2652  
manner provided for the submission of tax levies under section 2653  
5705.191 of the Revised Code except that the question appearing on 2654  
the ballot shall read: 2655

"Shall ..... 2656

(name or names of political subdivisions to be joined) 2657

be joined to ..... (name) port authority and the 2658

~~(name)~~ 2659

existing tax levy (levies) of such port authority ~~(aggregating)~~, 2660

that the county auditor estimates will collect \$..... annually, at 2661

a rate not exceeding 2662

..... ~~mill per dollar~~ mill(s) for each \$1 of valuation taxable 2663

value, which amounts to \$..... for each \$100,000 of fair market 2664

value, be authorized to be 2665

levied against properties within 2666

....." 2667

(name or names of political subdivisions to be joined) 2668

If the question is approved such joinder shall be immediately 2669

effective and the port authority shall be authorized to extend the 2670

levy of such tax against all the taxable property within the 2671

political subdivision or political subdivisions which have been 2672

joined. If such question is approved at a general election then 2673

the port authority may amend its budget and resolution adopted 2674

pursuant to section 5705.34 of the Revised Code and such levy 2675

shall be placed on the current tax list and duplicate and 2676  
 collected as other taxes are collected from all taxable property 2677  
 within the port authority including the political subdivision or 2678  
 political subdivisions joined as a result of such election. 2679

As used in this section, "fair market value" has the same 2680  
meaning as in section 5705.01 of the Revised Code. 2681

**Sec. 4582.26.** After a port authority has been created, any 2682  
 municipal corporation, township, county, or other political 2683  
 subdivision, acting by ordinance or resolution, which is 2684  
 contiguous to any municipal corporation, township, county, or 2685  
 other political subdivision which participated in the creation of 2686  
 such port authority or to any municipal corporation, township, 2687  
 county, or other political subdivision which proposes to join the 2688  
 port authority at the same time and is contiguous to any municipal 2689  
 corporation, township, county, or other political subdivision 2690  
 which participated in the creation of such port authority, may 2691  
 join such port authority, and thereupon the jurisdiction and 2692  
 territory of the port authority includes the municipal 2693  
 corporation, county, township, or other political subdivision so 2694  
 joining. If more than one such political subdivision is to be 2695  
 joined to the port authority at the same time, then each such 2696  
 ordinance or resolution shall designate the political subdivisions 2697  
 which are to be so joined. Any territory or municipal corporation 2698  
 not included in a port authority and which is annexed to a 2699  
 municipal corporation included within the jurisdiction and 2700  
 territory of a port authority shall, on such annexation and 2701  
 without further proceedings, be annexed to and be included in the 2702  
 jurisdiction and territory of the port authority. Before such 2703  
 political subdivision or subdivisions are joined to a port 2704  
 authority, other than by annexation to a municipal corporation, 2705

the political subdivision or subdivisions theretofore comprising 2706  
such port authority shall agree upon the terms and conditions 2707  
pursuant to which such political subdivision or subdivisions are 2708  
to be joined. For all purposes of sections 4582.21 to 4582.59 of 2709  
the Revised Code, such political subdivision or subdivisions shall 2710  
be considered to have participated in the creation of such port 2711  
authority, except that the initial term of any director of the 2712  
port authority appointed by such a political subdivision shall be 2713  
four years. After each ordinance or resolution proposing joinder 2714  
to the port authority has become effective and the terms and 2715  
conditions of joinder have been agreed to, the board of directors 2716  
of the port authority shall by resolution either accept or reject 2717  
such joinder. Such joinder shall be effective upon adoption of the 2718  
resolution accepting such joinder, unless the port authority to 2719  
which a political subdivision or subdivisions, including a county 2720  
within which such port authority is located, are to be joined, has 2721  
authority under section 4582.40 of the Revised Code to levy a tax 2722  
on property within its jurisdiction, then such joinder shall not 2723  
be effective until approved by the affirmative vote of a majority 2724  
of the electors voting on the question of the joinder. If more 2725  
than one political subdivision is to be joined to the port 2726  
authority, then the electors of such subdivisions shall vote as a 2727  
district and the majority affirmative vote shall be determined by 2728  
the vote cast in such district as a whole. ~~The~~ 2729

If a tax on property is to be levied, the board of directors 2730  
of the port authority shall request and obtain from the county 2731  
auditor an estimate of the levy's annual collections in the same 2732  
manner as required for a tax levy under section 5705.03 of the 2733  
Revised Code, assuming that the additional subdivision or 2734  
subdivisions have joined the port authority. The auditor shall 2735  
certify this estimate to the board within ten days after receiving 2736

the board's request. 2737

The election shall be called by the board of directors of the 2738  
port authority and shall be held, canvassed, and certified in the 2739  
manner provided for the submission of tax levies under section 2740  
5705.191 of the Revised Code except that the question appearing on 2741  
the ballot shall read: 2742

"Shall ..... 2743

(Name or names of political subdivisions to be joined) 2744

..... 2745

~~be joined~~) 2746

be joined to ..... (Name) port authority 2747

~~(Name)~~ 2748

and the existing tax levy (levies) of such port authority 2749

~~(aggregating)~~ , that the county auditor estimates will collect 2750  
\$..... annually, at a rate not exceeding ..... mill per 2751  
dollar mill(s) for each \$1 of valuation taxable value, which 2752  
amounts to \$..... for each \$100,000 of fair market value 2753

be authorized to be levied against properties within 2754

.....?" 2755

(Name or names of political subdivisions to be joined) 2756

If the question is approved the joinder becomes immediately 2757  
effective and the port authority is authorized to extend the levy 2758  
of such tax against all the taxable property within the political 2759  
subdivision or political subdivisions which have been joined. If 2760  
such question is approved at a general election, then the port 2761  
authority may amend its budget and resolution adopted pursuant to 2762  
section 5705.34 of the Revised Code and such levy shall be placed 2763

on the current tax list and duplicate and collected as other taxes 2764  
 are collected from all taxable property within the port authority 2765  
 including the political subdivision or political subdivisions 2766  
 joined as a result of the election. 2767

As used in this section, "fair market value" has the same 2768  
meaning as in section 5705.01 of the Revised Code. 2769

**Sec. 5705.01.** As used in this chapter: 2770

(A) "Subdivision" means any county; municipal corporation; 2771  
 township; township police district; joint police district; 2772  
 township fire district; joint fire district; joint ambulance 2773  
 district; joint emergency medical services district; fire and 2774  
 ambulance district; joint recreation district; township waste 2775  
 disposal district; township road district; community college 2776  
 district; technical college district; detention facility district; 2777  
 a district organized under section 2151.65 of the Revised Code; a 2778  
 combined district organized under sections 2152.41 and 2151.65 of 2779  
 the Revised Code; a joint-county alcohol, drug addiction, and 2780  
 mental health service district; a drainage improvement district 2781  
 created under section 6131.52 of the Revised Code; a lake 2782  
 facilities authority created under Chapter 353. of the Revised 2783  
 Code; a union cemetery district; a county school financing 2784  
 district; a city, local, exempted village, cooperative education, 2785  
 or joint vocational school district; or a regional student 2786  
 education district created under section 3313.83 of the Revised 2787  
 Code. 2788

(B) "Municipal corporation" means all municipal corporations, 2789  
 including those that have adopted a charter under Article XVIII, 2790  
 Ohio Constitution. 2791

(C) "Taxing authority" or "bond issuing authority" means, in 2792

the case of any county, the board of county commissioners; in the 2793  
 case of a municipal corporation, the council or other legislative 2794  
 authority of the municipal corporation; in the case of a city, 2795  
 local, exempted village, cooperative education, or joint 2796  
 vocational school district, the board of education; in the case of 2797  
 a community college district, the board of trustees of the 2798  
 district; in the case of a technical college district, the board 2799  
 of trustees of the district; in the case of a detention facility 2800  
 district, a district organized under section 2151.65 of the 2801  
 Revised Code, or a combined district organized under sections 2802  
 2152.41 and 2151.65 of the Revised Code, the joint board of county 2803  
 commissioners of the district; in the case of a township, the 2804  
 board of township trustees; in the case of a joint police 2805  
 district, the joint police district board; in the case of a joint 2806  
 fire district, the board of fire district trustees; in the case of 2807  
 a joint recreation district, the joint recreation district board 2808  
 of trustees; in the case of a joint-county alcohol, drug 2809  
 addiction, and mental health service district, the district's 2810  
 board of alcohol, drug addiction, and mental health services; in 2811  
 the case of a joint ambulance district or a fire and ambulance 2812  
 district, the board of trustees of the district; in the case of a 2813  
 union cemetery district, the legislative authority of the 2814  
 municipal corporation and the board of township trustees, acting 2815  
 jointly as described in section 759.341 of the Revised Code; in 2816  
 the case of a drainage improvement district, the board of county 2817  
 commissioners of the county in which the drainage district is 2818  
 located; in the case of a lake facilities authority, the board of 2819  
 directors; in the case of a joint emergency medical services 2820  
 district, the joint board of county commissioners of all counties 2821  
 in which all or any part of the district lies; and in the case of 2822  
 a township police district, a township fire district, a township 2823

road district, or a township waste disposal district, the board of 2824  
 township trustees of the township in which the district is 2825  
 located. "Taxing authority" also means the educational service 2826  
 center governing board that serves as the taxing authority of a 2827  
 county school financing district as provided in section 3311.50 of 2828  
 the Revised Code, and the board of directors of a regional student 2829  
 education district created under section 3313.83 of the Revised 2830  
 Code. 2831

(D) "Fiscal officer" in the case of a county, means the 2832  
 county auditor; in the case of a municipal corporation, the city 2833  
 auditor or village clerk, or an officer who, by virtue of the 2834  
 charter, has the duties and functions of the city auditor or 2835  
 village clerk, except that in the case of a municipal university 2836  
 the board of directors of which have assumed, in the manner 2837  
 provided by law, the custody and control of the funds of the 2838  
 university, the chief accounting officer of the university shall 2839  
 perform, with respect to the funds, the duties vested in the 2840  
 fiscal officer of the subdivision by sections 5705.41 and 5705.44 2841  
 of the Revised Code; in the case of a school district, the 2842  
 treasurer of the board of education; in the case of a county 2843  
 school financing district, the treasurer of the educational 2844  
 service center governing board that serves as the taxing 2845  
 authority; in the case of a township, the township fiscal officer; 2846  
 in the case of a joint police district, the treasurer of the 2847  
 district; in the case of a joint fire district, the clerk of the 2848  
 board of fire district trustees; in the case of a joint ambulance 2849  
 district, the clerk of the board of trustees of the district; in 2850  
 the case of a joint emergency medical services district, the 2851  
 person appointed as fiscal officer pursuant to division (D) of 2852  
 section 307.053 of the Revised Code; in the case of a fire and 2853  
 ambulance district, the person appointed as fiscal officer 2854

pursuant to division (B) of section 505.375 of the Revised Code; 2855  
 in the case of a joint recreation district, the person designated 2856  
 pursuant to section 755.15 of the Revised Code; in the case of a 2857  
 union cemetery district, the clerk of the municipal corporation 2858  
 designated in section 759.34 of the Revised Code; in the case of a 2859  
 children's home district, educational service center, general 2860  
 health district, joint-county alcohol, drug addiction, and mental 2861  
 health service district, county library district, detention 2862  
 facility district, district organized under section 2151.65 of the 2863  
 Revised Code, a combined district organized under sections 2152.41 2864  
 and 2151.65 of the Revised Code, or a metropolitan park district 2865  
 for which no treasurer has been appointed pursuant to section 2866  
 1545.07 of the Revised Code, the county auditor of the county 2867  
 designated by law to act as the auditor of the district; in the 2868  
 case of a metropolitan park district which has appointed a 2869  
 treasurer pursuant to section 1545.07 of the Revised Code, that 2870  
 treasurer; in the case of a drainage improvement district, the 2871  
 auditor of the county in which the drainage improvement district 2872  
 is located; in the case of a lake facilities authority, the fiscal 2873  
 officer designated under section 353.02 of the Revised Code; in 2874  
 the case of a regional student education district, the fiscal 2875  
 officer appointed pursuant to section 3313.83 of the Revised Code; 2876  
 and in all other cases, the officer responsible for keeping the 2877  
 appropriation accounts and drawing warrants for the expenditure of 2878  
 the moneys of the district or taxing unit. 2879

(E) "Permanent improvement" or "improvement" means any 2880  
 property, asset, or improvement with an estimated life or 2881  
 usefulness of five years or more, including land and interests 2882  
 therein, and reconstructions, enlargements, and extensions thereof 2883  
 having an estimated life or usefulness of five years or more. 2884

(F) "Current operating expenses" and "current expenses" mean 2885

the lawful expenditures of a subdivision, except those for 2886  
 permanent improvements, and except payments for interest, sinking 2887  
 fund, and retirement of bonds, notes, and certificates of 2888  
 indebtedness of the subdivision. 2889

(G) "Debt charges" means interest, sinking fund, and 2890  
 retirement charges on bonds, notes, or certificates of 2891  
 indebtedness. 2892

(H) "Taxing unit" means any subdivision or other governmental 2893  
 district having authority to levy taxes on the property in the 2894  
 district or issue bonds that constitute a charge against the 2895  
 property of the district, including conservancy districts, 2896  
 metropolitan park districts, sanitary districts, road districts, 2897  
 and other districts. 2898

(I) "District authority" means any board of directors, 2899  
 trustees, commissioners, or other officers controlling a district 2900  
 institution or activity that derives its income or funds from two 2901  
 or more subdivisions, such as the educational service center, the 2902  
 trustees of district children's homes, the district board of 2903  
 health, a joint-county alcohol, drug addiction, and mental health 2904  
 service district's board of alcohol, drug addiction, and mental 2905  
 health services, detention facility districts, a joint recreation 2906  
 district board of trustees, districts organized under section 2907  
 2151.65 of the Revised Code, combined districts organized under 2908  
 sections 2152.41 and 2151.65 of the Revised Code, and other such 2909  
 boards. 2910

(J) "Tax list" and "tax duplicate" mean the general tax lists 2911  
 and duplicates prescribed by sections 319.28 and 319.29 of the 2912  
 Revised Code. 2913

(K) "Property" as applied to a tax levy means taxable 2914  
 property listed on general tax lists and duplicates. 2915

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

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

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

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

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

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

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

**Sec. 5705.03.** (A) The taxing authority of each subdivision may levy taxes annually, subject to the limitations of sections 5705.01 to 5705.47 of the Revised Code, on the real and personal property within the subdivision for the purpose of paying the

current operating expenses of the subdivision and acquiring or 2944  
 constructing permanent improvements. The taxing authority of each 2945  
 subdivision and taxing unit shall, subject to the limitations of 2946  
 such sections, levy such taxes annually as are necessary to pay 2947  
 the interest and sinking fund on and retire at maturity the bonds, 2948  
 notes, and certificates of indebtedness of such subdivision and 2949  
 taxing unit, including levies in anticipation of which the 2950  
 subdivision or taxing unit has incurred indebtedness. 2951

(B)(1) When a taxing authority determines that it is 2952  
 necessary to levy a tax outside the ten-mill limitation for any 2953  
 purpose authorized by the Revised Code, the taxing authority shall 2954  
 certify to the county auditor a resolution or ordinance requesting 2955  
 that the county auditor certify to the taxing authority the total 2956  
 current tax valuation of the subdivision, and the number of mills 2957  
for each one dollar of taxable value and that rate stated in 2958  
dollars, rounded to the nearest dollar, for each one hundred 2959  
thousand dollars of fair market value required to generate a 2960  
 specified amount of revenue, or the dollar amount of revenue, 2961  
rounded to the nearest dollar, that would be generated by a 2962  
 specified number of mills for each one dollar of taxable value. 2963  
The auditor shall additionally certify an estimate of the levy's 2964  
annual collections, rounded to the nearest dollar, which shall be 2965  
calculated assuming that the amount of the tax list of the taxing 2966  
authority remains throughout the life of the levy the same as the 2967  
amount of the tax list for the current year, and if this is not 2968  
determined, the estimated amount submitted by the auditor to the 2969  
county budget commission. The resolution or ordinance the taxing 2970  
authority certifies to the county auditor shall state all of the 2971  
 following: 2972

(a) The purpose of the tax; 2973

(b) Whether the tax is an additional levy, a renewal or a replacement of an existing tax, or a renewal or replacement of an existing tax with an increase or a decrease;	2974 2975 2976
(c) The section of the Revised Code authorizing submission of the question of the tax;	2977 2978
(d) The term of years of the tax or if the tax is for a continuing period of time;	2979 2980
(e) That the tax is to be levied upon the entire territory of the subdivision or, if authorized by the Revised Code, a description of the portion of the territory of the subdivision in which the tax is to be levied;	2981 2982 2983 2984
(f) The date of the election at which the question of the tax shall appear on the ballot;	2985 2986
(g) That the ballot measure shall be submitted to the entire territory of the subdivision or, if authorized by the Revised Code, a description of the portion of the territory of the subdivision to which the ballot measure shall be submitted;	2987 2988 2989 2990
(h) The tax year in which the tax will first be levied and the calendar year in which the tax will first be collected;	2991 2992
(i) Each such county in which the subdivision has territory.	2993
If a subdivision is located in more than one county, the county auditor shall obtain from the county auditor of each other county in which the subdivision is located the current tax valuation for the portion of the subdivision in that county. The county auditor shall issue the certification to the taxing authority within ten days after receiving the taxing authority's resolution or ordinance requesting it.	2994 2995 2996 2997 2998 2999 3000
(2) <del>When considering the tangible personal property component</del>	3001

~~of the tax valuation of the subdivision, the county auditor shall 3002  
take into account the assessment percentages prescribed in section 3003  
5711.22 of the Revised Code. The tax commissioner may issue rules, 3004  
orders, or instructions directing how the assessment percentages 3005  
must be utilized. 3006~~

~~(3)~~ Upon receiving the certification from the county auditor, 3007  
the taxing authority may adopt a resolution or ordinance stating 3008  
the rate of the tax levy, expressed in mills for each one dollar 3009  
in tax valuation of taxable value and in dollars for each one 3010  
hundred thousand dollars of fair market value, as estimated by the 3011  
county auditor, and that the taxing authority will proceed with 3012  
the submission of the question of the tax to electors. The taxing 3013  
authority shall certify this resolution or ordinance, a copy of 3014  
the county auditor's ~~certification~~ certifications, and the 3015  
resolution or ordinance the taxing authority adopted under 3016  
division (B)(1) of this section to the proper county board of 3017  
elections in the manner and within the time prescribed by the 3018  
section of the Revised Code governing submission of the question. 3019  
The county board of elections shall not submit the question of the 3020  
tax to electors unless a copy of the county auditor's 3021  
certification accompanies the resolutions or ordinances the taxing 3022  
authority certifies to the board. Before requesting a taxing 3023  
authority to submit a tax levy, any agency or authority authorized 3024  
to make that request shall first request the certification from 3025  
the county auditor provided under this section. 3026

~~(4)~~ (3) This division is supplemental to, and not in 3027  
derogation of, any similar requirement governing the certification 3028  
by the county auditor of the tax valuation of a subdivision or 3029  
necessary tax rates for the purposes of the submission of the 3030  
question of a tax in excess of the ten-mill limitation, including 3031  
sections 133.18 and 5705.195 of the Revised Code. 3032

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

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

(B) A taxing authority may propose to replace an existing levy that the taxing authority is authorized to levy, regardless of the section of the Revised Code under which the authority is granted, except a school district emergency levy proposed pursuant to sections 5705.194 to 5705.197 of the Revised Code. The taxing authority may propose to replace the existing levy in its entirety at the rate at which it is authorized to be levied; may propose to replace a portion of the existing levy at a lesser rate; or may propose to replace the existing levy in its entirety and increase the rate at which it is levied. If the taxing authority proposes to replace an existing levy, the proposed levy shall be called a replacement levy and shall be so designated on the ballot. Except as otherwise provided in this division, a replacement levy shall be limited to the purpose of the existing levy, and shall appear separately on the ballot from, and shall not be conjoined with, the renewal of any other existing levy. In the case of an existing school district levy imposed under section 5705.21 of the Revised Code for the purpose specified in division (F) of section 5705.19 of the Revised Code, or in the case of an existing school district

levy imposed under section 5705.217 of the Revised Code for the  
 acquisition, construction, enlargement, renovation, and financing  
 of permanent improvements, the replacement for that existing levy  
 may be for the same purpose or for the purpose of general  
 permanent improvements as defined in section 5705.21 of the  
 Revised Code. The replacement for an existing levy imposed under  
 division (L) of section 5705.19 or section 5705.222 of the Revised  
 Code may be for any purpose authorized for a levy imposed under  
 section 5705.222 of the Revised Code.

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

The sections of the Revised Code governing the maximum rate  
 and term of the existing levy, the contents of the resolution that  
 proposed the levy, the adoption of the resolution, the  
 arrangements for the submission of the question of the levy, and  
 notice of the election also govern the respective provisions of  
 the proposal to replace the existing levy, except as provided in  
 divisions (B)(1) to ~~(4)~~ (5) of this section:

(1) In the case of an existing school district levy that is  
 imposed under section 5705.21 of the Revised Code for the purpose  
 specified in division (F) of section 5705.19 of the Revised Code

or under section 5705.217 of the Revised Code for the acquisition, 3093  
 construction, enlargement, renovation, and financing of permanent 3094  
 improvements, and that is to be replaced by a levy for general 3095  
 permanent improvements, the term of the replacement levy may be 3096  
 for a continuing period of time. 3097

(2) The date on which the election is held shall be as 3098  
 follows: 3099

(a) For the replacement of a levy with a fixed term of years, 3100  
 the date of the general election held during the last year the 3101  
 existing levy may be extended on the real and public utility 3102  
 property tax list and duplicate, or the date of any election held 3103  
 in the ensuing year; 3104

(b) For the replacement of a levy imposed for a continuing 3105  
 period of time, the date of any election held in any year after 3106  
 the year the levy to be replaced is first approved by the 3107  
 electors, except that only one election on the question of 3108  
 replacing the levy may be held during any calendar year. 3109

The failure by the electors to approve a proposal to replace 3110  
 a levy imposed for a continuing period of time does not terminate 3111  
 the existing continuing levy. 3112

(3) In the case of an existing school district levy imposed 3113  
 under division (B) of section 5705.21, division (C) of section 3114  
 5705.212, or division (J) of section 5705.218 of the Revised Code, 3115  
 the rates allocated to the qualifying school district and to 3116  
 partnering community schools each may be increased or decreased or 3117  
 remain the same, and the total rate may be increased, decreased, 3118  
 or remain the same. 3119

(4) In the case of an existing levy imposed under division 3120  
 (L) of section 5705.19 of the Revised Code, the term may be for 3121

any number of years not exceeding ten or for a continuing period of time. 3122  
3123

(5) In addition to other required information, the election notice shall express the levy's annual collections, as estimated and certified by the county auditor under section 5705.03 of the Revised Code. 3124  
3125  
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3127

(C) The form of the ballot at the election on the question of a replacement levy shall be as follows: 3128  
3129

"A replacement of a tax for the benefit of ..... (name of subdivision or public library) for the purpose of ..... (the purpose stated in the resolution), that the county auditor estimates will collect \$..... annually, at a rate not exceeding ..... mills for each ~~one dollar~~ \$1 of valuation taxable value, which amounts to \$..... ~~(rate expressed in dollars and cents)~~ for each ~~one hundred dollars in valuation~~ \$100,000 of fair market value, for ..... (number of years levy is to run, or that it will be levied for a continuous period of time) 3130  
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	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

If the replacement levy is proposed by a qualifying school district to replace an existing tax levied under division (B) of section 5705.21, division (C)(1) of section 5705.212, or division (J) of section 5705.218 of the Revised Code, the form of the ballot shall be modified by adding, after the phrase "each ~~one dollar~~ \$1 of valuation taxable value," the following: "(of which ..... mills is to be allocated to partnering community schools)." 3140  
3141  
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If the proposal is to replace an existing levy and increase 3150

the rate of the existing levy, the form of the ballot shall be 3151  
 changed by adding the words "..... mills of an existing levy 3152  
 and an increase of ..... mills, to constitute" after the 3153  
 words "a replacement of." If the proposal is to replace only a 3154  
 portion of an existing levy, the form of the ballot shall be 3155  
 changed by adding the words "a portion of an existing levy, being 3156  
 a reduction of ..... mills, to constitute" after the words "a 3157  
 replacement of." If the existing levy is imposed under division 3158  
 (B) of section 5705.21, division (C)(1) of section 5705.212, or 3159  
 division (J) of section 5705.218 of the Revised Code, the form of 3160  
 the ballot also shall state the portion of the total increased 3161  
 rate or of the total rate as reduced that is to be allocated to 3162  
 partnering community schools. 3163

If the tax is to be placed on the tax list of the current tax 3164  
 year, the form of the ballot shall be modified by adding at the 3165  
 end of the form the phrase ", commencing in ..... (first year 3166  
 the replacement tax is to be levied), first due in calendar year 3167  
 ..... (first calendar year in which the tax shall be due)." 3168

The question covered by the resolution shall be submitted as 3169  
 a separate proposition, but may be printed on the same ballot with 3170  
 any other proposition submitted at the same election, other than 3171  
 the election of officers. More than one such question may be 3172  
 submitted at the same election. 3173

(D) Two or more existing levies, or any portion of those 3174  
 levies, may be combined into one replacement levy, so long as all 3175  
 of the existing levies are for the same purpose and either all are 3176  
 due to expire the same year or all are for a continuing period of 3177  
 time. The question of combining all or portions of those existing 3178  
 levies into the replacement levy shall appear as one ballot 3179  
 proposition before the electors. If the electors approve the 3180

ballot proposition, all or the stated portions of the existing 3181  
levies are replaced by one replacement levy. 3182

(E) A levy approved in excess of the ten-mill limitation 3183  
under this section shall be certified to the tax commissioner. In 3184  
the first year of a levy approved under this section, the levy 3185  
shall be extended on the tax lists after the February settlement 3186  
succeeding the election at which the levy was approved. If the 3187  
levy is to be placed on the tax lists of the current year, as 3188  
specified in the resolution providing for its submission, the 3189  
result of the election shall be certified immediately after the 3190  
canvass by the board of elections to the taxing authority, which 3191  
shall forthwith make the necessary levy and certify it to the 3192  
county auditor, who shall extend it on the tax lists for 3193  
collection. After the first year, the levy shall be included in 3194  
the annual tax budget that is certified to the county budget 3195  
commission. 3196

If notes are authorized to be issued in anticipation of the 3197  
proceeds of the existing levy, notes may be issued in anticipation 3198  
of the proceeds of the replacement levy, and such issuance is 3199  
subject to the terms and limitations governing the issuance of 3200  
notes in anticipation of the proceeds of the existing levy. 3201

(F) This section does not authorize a tax to be levied in any 3202  
year after the year in which revenue is not needed for the purpose 3203  
for which the tax is levied. 3204

**Sec. 5705.195.** Within five days after the resolution is 3205  
certified to the county auditor as provided by section 5705.194 of 3206  
the Revised Code, the auditor shall calculate and certify to the 3207  
taxing authority the annual levy, expressed in dollars ~~and cents~~ 3208  
for each one hundred thousand dollars of ~~valuation~~ fair market 3209

value as well as in mills for each one dollar of ~~valuation~~ taxable 3210  
value, throughout the life of the levy which will be required to 3211  
produce the annual amount set forth in the resolution assuming 3212  
that the amount of the tax list of such subdivision remains 3213  
throughout the life of the levy the same as the amount of the tax 3214  
list for the current year, and if this is not determined, the 3215  
estimated amount submitted by the auditor to the county budget 3216  
commission. ~~When considering the tangible personal property~~ 3217  
~~component of the tax valuation of the subdivision, the county~~ 3218  
~~auditor shall take into account the assessment percentages~~ 3219  
~~prescribed in section 5711.22 of the Revised Code. The tax~~ 3220  
~~commissioner may issue rules, orders, or instructions directing~~ 3221  
~~how the assessment percentages must be utilized.~~ 3222

Upon receiving the certification from the county auditor, if 3223  
the taxing authority desires to proceed with the submission of the 3224  
question it shall, not less than ninety days before the day of 3225  
such election, certify its resolution, together with the amount of 3226  
the average tax levy, expressed in dollars ~~and cents~~ for each one 3227  
hundred thousand dollars of ~~valuation~~ fair market value as well as 3228  
in mills for each one dollar of ~~valuation~~ taxable value, estimated 3229  
by the auditor, and the number of years the levy is to run to the 3230  
board of elections of the county which shall prepare the ballots 3231  
and make other necessary arrangements for the submission of the 3232  
question to the voters of the subdivision. 3233

**Sec. 5705.196.** The election provided for in section 5705.194 3234  
of the Revised Code shall be held at the regular places for voting 3235  
in the district, and shall be conducted, canvassed, and certified 3236  
in the same manner as regular elections in the district for the 3237  
election of county officers, provided that in any such election in 3238  
which only part of the electors of a precinct are qualified to 3239

vote, the board of elections may assign voters in such part to an 3240  
 adjoining precinct. Such an assignment may be made to an adjoining 3241  
 precinct in another county with the consent and approval of the 3242  
 board of elections of such other county. Notice of the election 3243  
 shall be published in one newspaper of general circulation in the 3244  
 district once a week for two consecutive weeks or as provided in 3245  
 section 7.16 of the Revised Code, prior to the election. If the 3246  
 board of elections operates and maintains a web site, the board of 3247  
 elections shall post notice of the election on its web site for 3248  
 thirty days prior to the election. Such notice shall state the 3249  
 annual proceeds of the proposed levy, the purpose for which such 3250  
 proceeds are to be used, the number of years during which the levy 3251  
 shall run, and the estimated average additional tax rate expressed 3252  
 in dollars ~~and cents~~ for each one hundred thousand dollars of 3253  
~~valuation~~ fair market value as well as in mills for each one 3254  
 dollar of ~~valuation~~ taxable value, outside the limitation imposed 3255  
 by Section 2 of Article XII, Ohio Constitution, as certified by 3256  
 the county auditor. 3257

**Sec. 5705.197.** The form of the ballot to be used at the 3258  
 election provided for in section 5705.195 of the Revised Code 3259  
 shall be as follows: 3260

"Shall a levy be imposed by the ..... (here insert 3261  
 name of school district) for the purpose of ..... (here 3262  
 insert purpose of levy) in the sum of \$..... (here insert 3263  
 annual amount the levy is to produce) and a levy of taxes to be 3264  
 made outside of the ten-mill limitation estimated by the county 3265  
 auditor to average ..... (~~here insert number of mills~~) mills 3266  
 for each ~~one dollar~~ \$1 of ~~valuation~~ taxable value, which amounts 3267  
 to \$..... (~~here insert rate expressed in dollars and cents~~) 3268  
 for each ~~one hundred dollars~~ \$100,000 of ~~valuation~~ fair market 3269

value, for a period of ..... (here insert the number of years 3270  
the millage is to be imposed) years? 3271

	For the Tax Levy	
	Against the Tax Levy	"

~~The purpose for which the tax is to be levied shall be 3276  
printed in the space indicated, in boldface type of at least twice 3277  
the size of the type immediately surrounding it. 3278~~

If the tax is to be placed on the current tax list, the form 3279  
of the ballot shall be modified by adding, after "years," the 3280  
phrase ", commencing in ..... (first year the tax is to be 3281  
levied), first due in calendar year ..... (first calendar 3282  
year in which the tax shall be due)." 3283

If the levy submitted is a proposal to renew all or a portion 3284  
of an existing levy, the form of the ballot specified in this 3285  
section ~~may~~ must be changed by adding the following at the 3286  
beginning of the form, after the words "shall a levy": 3287

(A) "Renewing an existing levy" in the case of a proposal to 3288  
renew an existing levy in the same amount; 3289

(B) "Renewing \$..... ~~dollars~~ and providing an increase of 3290  
\$..... ~~dollars~~" in the case of an increase; 3291

(C) "Renewing part of an existing levy, being a reduction of 3292  
\$..... ~~dollars~~" in the case of a renewal of only part of an 3293  
existing levy. 3294

If the levy submitted is a proposal to renew all or a portion 3295  
of more than one existing levy, the form of the ballot may be 3296  
changed in any of the manners provided in division (A), (B), or 3297  
(C) of this section, or any combination of those manners, as 3298

appropriate, so long as the form of the ballot reflects the number of levies to be renewed, whether the amount of any of the levies will be increased or decreased, the amount of any such increase or decrease for each levy, and that none of the existing levies to be renewed will be levied after the year preceding the year in which the renewal levy is first imposed. The form of the ballot shall be changed by adding the following statement after "for a period of ..... years?" and before "For the Tax Levy" and "Against the Tax Levy":

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

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

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

portion thereof, being substituted. 3329

(2) In each subsequent year the levy is in effect, the levy 3330  
shall be in a specified amount of money equal to the sum of the 3331  
following: 3332

(a) The dollar amount of the proceeds derived from the levy 3333  
in the prior year; and 3334

(b) The dollar amount equal to the product of the total 3335  
taxable value of all taxable real property in the school district 3336  
in the then-current year, excluding carryover property as defined 3337  
in section 319.301 of the Revised Code, multiplied by the annual 3338  
levy, expressed in mills for each one dollar of ~~valuation~~ taxable 3339  
value, that was required to produce the annual dollar amount of 3340  
the levy under this section in the prior year; provided, that the 3341  
amount under division (A)(2)(b) of this section shall not be less 3342  
than zero. 3343

(B) The resolution proposing the substitute levy shall 3344  
specify the annual dollar amount the levy is to produce in its 3345  
initial year; the first calendar year in which the levy will be 3346  
due; and the term of the levy expressed in years, which may be any 3347  
number not exceeding ten, or for a continuing period of time. The 3348  
resolution shall specify the date of holding the election, which 3349  
shall not be earlier than ninety days after certification of the 3350  
resolution to the board of elections, and which shall be 3351  
consistent with the requirements of section 3501.01 of the Revised 3352  
Code. If two or more existing levies are to be included in a 3353  
single substitute levy, but are not scheduled to expire in the 3354  
same year, the resolution shall specify that the existing levies 3355  
to be substituted shall not be levied after the year preceding the 3356  
year in which the substitute levy is first imposed. 3357

The resolution shall go into immediate effect upon its 3358

passage, and no publication of the resolution shall be necessary  
 other than that provided for in the notice of election. A copy of  
 the resolution shall immediately after its passage be certified to  
 the county auditor in the manner provided by section 5705.195 of  
 the Revised Code, and sections 5705.194 and 5705.196 of the  
 Revised Code shall govern the arrangements for the submission of  
 the question and other matters concerning the notice of election  
 and the election, except as may be provided otherwise in this  
 section.

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

"Shall a tax levy substituting for an existing levy be  
 imposed by the ..... (here insert name of school district)  
 for the purpose of providing for the necessary requirements of the  
 school district in the initial sum of \$..... (here insert the  
 annual dollar amount the levy is to produce in its initial year),  
 and a levy of taxes be made outside of the ten-mill limitation  
 estimated by the county auditor to require ..... ~~(here insert~~  
~~number of mills)~~ mills for each ~~one dollar~~ \$1 of valuation taxable  
value, which amounts to \$..... ~~(here insert rate expressed in~~  
~~dollars and cents)~~ for each ~~one hundred dollars~~ \$100,000 of  
~~valuation~~ fair market value for the initial year of the tax, for a  
 period of ..... (here 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 ..... (first year the tax is to be  
 levied), first due in calendar year ..... (first calendar  
 year in which the tax shall be due), with the sum of such tax to  
 increase only if and as new land or real property improvements not  
 previously taxed by the school district are added to its tax list?

	FOR THE TAX LEVY	3389
	AGAINST THE TAX LEVY	3390

" 3391

If the levy submitted is a proposal to substitute all or a 3392  
 portion of more than one existing levy, the form of the ballot may 3393  
 be changed so long as the ballot reflects the number of levies to 3394  
 be substituted and that none of the existing levies to be 3395  
 substituted will be levied after the year preceding the year in 3396  
 which the substitute levy is first imposed. The form of the ballot 3397  
 shall be modified by substituting the statement "Shall a tax levy 3398  
 substituting for an existing levy" with "Shall a tax levy 3399  
 substituting for existing levies" and adding the following 3400  
 statement after "added to its tax list?" and before "For the Tax 3401  
 Levy": 3402

"If approved, any remaining tax years on any of the 3403  
 ..... (here insert the number of existing levies) existing 3404  
 levies will not be collected after ..... (here insert the 3405  
 current tax year or, if not the current tax year, the applicable 3406  
 tax year)."

(D) The submission of questions to the electors under this 3408  
 section is subject to the limitation on the number of election 3409  
 dates established by section 5705.214 of the Revised Code. 3410

(E) If a majority of the electors voting on the question so 3411  
 submitted in an election vote in favor of the levy, the board of 3412  
 education may make the necessary levy within the school district 3413  
 at the rate and for the purpose stated in the resolution. The tax 3414  
 levy shall be included in the next tax budget that is certified to 3415  
 the county budget commission. 3416

(F) A levy for a continuing period of time may be decreased 3417  
 pursuant to section 5705.261 of the Revised Code. 3418

(G) A levy under this section substituting for all or a 3419  
 portion of one or more existing levies imposed under sections 3420  
 5705.194 to 5705.197 of the Revised Code or under this section 3421  
 shall be treated as having renewed the levy or levies being 3422  
 substituted for purposes of the payments made under sections 3423  
 5751.20 to 5751.22 of the Revised Code. 3424

(H) After the approval of a levy on the current tax list and 3425  
 duplicate, and prior to the time when the first tax collection 3426  
 from the levy can be made, the board of education may anticipate a 3427  
 fraction of the proceeds of the levy and issue anticipation notes 3428  
 in a principal amount not exceeding fifty per cent of the total 3429  
 estimated proceeds of the levy to be collected during the first 3430  
 year of the levy. The notes shall be issued as provided in section 3431  
 133.24 of the Revised Code, shall have principal payments during 3432  
 each year after the year of their issuance over a period not to 3433  
 exceed five years, and may have a principal payment in the year of 3434  
 their issuance. 3435

**Sec. 5705.21.** (A) At any time, the board of education of any 3436  
 city, local, exempted village, cooperative education, or joint 3437  
 vocational school district, by a vote of two-thirds of all its 3438  
 members, may declare by resolution that the amount of taxes that 3439  
 may be raised within the ten-mill limitation by levies on the 3440  
 current tax ~~duplicate~~ list will be insufficient to provide an 3441  
 adequate amount for the necessary requirements of the school 3442  
 district, that it is necessary to levy a tax in excess of such 3443  
 limitation for one of the purposes specified in division (A), (D), 3444  
 (F), (H), or (DD) of section 5705.19 of the Revised Code, for 3445  
 general permanent improvements, for the purpose of operating a 3446  
 cultural center, for the purpose of providing for school safety 3447  
 and security, or for the purpose of providing education 3448

technology, and that the question of such additional tax levy 3449  
shall be submitted to the electors of the school district at a 3450  
special election on a day to be specified in the resolution. In 3451  
the case of a qualifying library levy for the support of a library 3452  
association or private corporation, the question shall be 3453  
submitted to the electors of the association library district. If 3454  
the resolution states that the levy is for the purpose of 3455  
operating a cultural center, the ballot shall state that the levy 3456  
is "for the purpose of operating the..... (name of cultural 3457  
center).". 3458

As used in this division, "cultural center" means a 3459  
freestanding building, separate from a public school building, 3460  
that is open to the public for educational, musical, artistic, and 3461  
cultural purposes; "education technology" means, but is not 3462  
limited to, computer hardware, equipment, materials, and 3463  
accessories, equipment used for two-way audio or video, and 3464  
software; "general permanent improvements" means permanent 3465  
improvements without regard to the limitation of division (F) of 3466  
section 5705.19 of the Revised Code that the improvements be a 3467  
specific improvement or a class of improvements that may be 3468  
included in a single bond issue; and "providing for school safety 3469  
and security" includes but is not limited to providing for 3470  
permanent improvements to provide or enhance security, employment 3471  
of or contracting for the services of safety personnel, providing 3472  
mental health services and counseling, or providing training in 3473  
safety and security practices and responses. 3474

A resolution adopted under this division shall be confined to 3475  
a single purpose and shall specify the amount of the increase in 3476  
rate that it is necessary to levy, the purpose of the levy, and 3477  
the number of years during which the increase in rate shall be in 3478  
effect. The number of years may be any number not exceeding five 3479

or, if the levy is for current expenses of the district or for  
 general permanent improvements, for a continuing period of time.

(B)(1) The board of education of a qualifying school  
 district, by resolution, may declare that it is necessary to levy  
 a tax in excess of the ten-mill limitation for the purpose of  
 paying the current expenses of partnering community schools and,  
 if any of the levy proceeds are so allocated, of the district. A  
 qualifying school district that is not a municipal school district  
 may allocate all of the levy proceeds to partnering community  
 schools. A municipal school district shall allocate a portion of  
 the levy proceeds to the current expenses of the district. The  
 resolution shall declare that the question of the additional tax  
 levy shall be submitted to the electors of the school district at  
 a special election on a day to be specified in the resolution. The  
 resolution shall state the purpose of the levy, the rate of the  
 tax expressed in mills ~~per~~ for each one dollar of taxable value,  
 the number of such mills to be levied for the current expenses of  
 the partnering community schools and the number of such mills, if  
 any, to be levied for the current expenses of the school district,  
 the number of years the tax will be levied, and the first year the  
 tax will be levied. The number of years the tax may be levied may  
 be any number not exceeding ten years, or for a continuing period  
 of time.

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

(2)(a) If any portion of the levy proceeds are to be  
 allocated to the current expenses of the qualifying school

district, the form of the ballot at an election held pursuant to 3510  
division (B) of this section shall be as follows: 3511

"Shall a levy be imposed by the..... (insert the name of 3512  
the qualifying school district) for the purpose of current 3513  
expenses of the school district and of partnering community 3514  
schools, that the county auditor estimates will collect \$..... 3515  
annually, at a rate not exceeding..... (~~insert the number of~~ 3516  
~~mills~~) mills for each ~~one dollar~~ \$1 of ~~valuation~~ taxable value, of 3517  
which..... (insert the number of mills to be allocated to 3518  
partnering community schools) mills is to be allocated to 3519  
partnering community schools), which amounts to..... (~~insert the~~ 3520  
~~rate expressed in dollars and cents~~) \$..... for each ~~one hundred~~ 3521  
~~dollars~~ \$100,000 of ~~valuation~~ fair market value, for..... (insert 3522  
the number of years the levy is to be imposed, or that it will be 3523  
levied for a continuing period of time), beginning..... (insert 3524  
first year the tax is to be levied), which will first be payable 3525  
in calendar year..... (insert the first calendar year in which 3526  
the tax would be payable)? 3527

	FOR THE TAX LEVY	
	AGAINST THE TAX LEVY	"

(b) If all of the levy proceeds are to be allocated to the 3530  
current expenses of partnering community schools, the form of the 3531  
ballot shall be as follows: 3532

"Shall a levy be imposed by the..... (insert the name of 3533  
the qualifying school district) for the purpose of current 3534  
expenses of partnering community schools, that the county auditor 3535  
estimates will collect \$..... annually, at a rate not 3536  
exceeding..... (~~insert the number of mills~~) mills for each ~~one~~ 3537  
~~dollar~~ \$1 of ~~valuation~~ taxable value which amounts to..... 3538  
(~~insert the rate expressed in dollars and cents~~) \$..... for each 3539

~~one hundred dollars~~ \$100,000 of ~~valuation~~ fair market value, 3540  
 for..... (insert the number of years the levy is to be imposed, 3541  
 or that it will be levied for a continuing period of time), 3542  
 beginning..... (insert first year the tax is to be levied), which 3543  
 will first be payable in calendar year..... (insert the first 3544  
 calendar year in which the tax would be payable)? 3545

	FOR THE TAX LEVY	
	AGAINST THE TAX LEVY	"

(3) Upon each receipt of a tax distribution by the qualifying 3548  
 school district, the board of education shall credit the portion 3549  
 allocated to partnering community schools to the partnering 3550  
 community schools fund. All income from the investment of money in 3551  
 the partnering community schools fund shall be credited to that 3552  
 fund. 3553

(a) If the qualifying school district is a municipal school 3554  
 district, the board of education shall distribute the partnering 3555  
 community schools amount among the then qualifying community 3556  
 schools not more than forty-five days after the school district 3557  
 receives and deposits each tax distribution. From each tax 3558  
 distribution, each such partnering community school shall receive 3559  
 a portion of the partnering community schools amount in the 3560  
 proportion that the number of its resident students bears to the 3561  
 aggregate number of resident students of all such partnering 3562  
 community schools as of the date of receipt and deposit of the tax 3563  
 distribution. 3564

(b) If the qualifying school district is not a municipal 3565  
 school district, the board of education may distribute all or a 3566  
 portion of the amount in the partnering community schools fund 3567  
 during a fiscal year to partnering community schools on or before 3568  
 the first day of June of the preceding fiscal year. Each such 3569

partnering community school shall receive a portion of the amount 3570  
 distributed by the board from the partnering community schools 3571  
 fund during the fiscal year in the proportion that the number of 3572  
 its resident students bears to the aggregate number of resident 3573  
 students of all such partnering community schools as of the date 3574  
 the school district received and deposited the most recent tax 3575  
 distribution. On or before the fifteenth day of June of each 3576  
 fiscal year, the board of education shall announce an estimated 3577  
 allocation to partnering community schools for the ensuing fiscal 3578  
 year. The board is not required to allocate to partnering 3579  
 community schools the entire partnering community schools amount 3580  
 in the fiscal year in which a tax distribution is received and 3581  
 deposited in the partnering community schools fund. The estimated 3582  
 allocation shall be published on the web site of the school 3583  
 district and expressed as a dollar amount per resident student. 3584  
 The actual allocation to community schools in a fiscal year need 3585  
 not conform to the estimate published by the school district so 3586  
 long if the estimate was made in good faith. 3587

Distributions by a school district under division (B)(3)(b) 3588  
 of this section shall be made in accordance with distribution 3589  
 agreements entered into by the board of education and each 3590  
 partnering community school eligible for distributions under this 3591  
 division. The distribution agreements shall be certified to the 3592  
 department of education each fiscal year before the thirtieth day 3593  
 of July. Each agreement shall provide for at least three 3594  
 distributions by the school district to the partnering community 3595  
 school during the fiscal year and shall require the initial 3596  
 distribution be made on or before the thirtieth day of July. 3597

(c) For the purposes of division (B) of this section, the 3598  
 number of resident students shall be the number of such students 3599  
 reported under section 3317.03 of the Revised Code and established 3600

by the department of education as of the date of receipt and 3601  
deposit of the tax distribution. 3602

(4) To the extent an agreement whereby the qualifying school 3603  
district and a community school endorse each other's programs is 3604  
necessary for the community school to qualify as a partnering 3605  
community school under division (B)(6)(b) of this section, the 3606  
board of education of the school district shall certify to the 3607  
department of education the agreement along with the determination 3608  
that such agreement satisfies the requirements of that division. 3609  
The board's determination is conclusive. 3610

(5) For the purposes of Chapter 3317. of the Revised Code or 3611  
other laws referring to the "taxes charged and payable" for a 3612  
school district, the taxes charged and payable for a qualifying 3613  
school district that levies a tax under division (B) of this 3614  
section includes only the taxes charged and payable under that 3615  
levy for the current expenses of the school district, and does not 3616  
include the taxes charged and payable for the current expenses of 3617  
partnering community schools. The taxes charged and payable for 3618  
the current expenses of partnering community schools shall not 3619  
affect the calculation of "state education aid" as defined in 3620  
section 5751.20 of the Revised Code. 3621

(6) As used in division (B) of this section: 3622

(a) "Qualifying school district" means a municipal school 3623  
district, as defined in section 3311.71 of the Revised Code or a 3624  
school district that contains within its territory a partnering 3625  
community school. 3626

(b) "Partnering community school" means a community school 3627  
established under Chapter 3314. of the Revised Code that is 3628  
located within the territory of the qualifying school district and 3629  
meets one of the following criteria: 3630

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

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

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

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

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

(f) "Tax distribution" means a distribution of proceeds of 3661  
the tax authorized by division (B) of this section under section 3662  
321.24 of the Revised Code and distributions that are attributable 3663  
to that tax under sections 323.156 and 4503.068 of the Revised 3664  
Code or other applicable law. 3665

(C) A resolution adopted under this section shall specify the 3666  
date of holding the election, which shall not be earlier than 3667  
ninety days after the adoption and certification of the resolution 3668  
and which shall be consistent with the requirements of section 3669  
3501.01 of the Revised Code. 3670

A resolution adopted under this section may propose to renew 3671  
one or more existing levies imposed under division (A) or (B) of 3672  
this section or to increase or decrease a single levy imposed 3673  
under either such division. 3674

If the board of education imposes one or more existing levies 3675  
for the purpose specified in division (F) of section 5705.19 of 3676  
the Revised Code, the resolution may propose to renew one or more 3677  
of those existing levies, or to increase or decrease a single such 3678  
existing levy, for the purpose of general permanent improvements. 3679

If the resolution proposes to renew two or more existing 3680  
levies, the levies shall be levied for the same purpose. The 3681  
resolution shall identify those levies and the rates at which they 3682  
are levied. The resolution also shall specify that the existing 3683  
levies shall not be extended on the tax lists after the year 3684  
preceding the year in which the renewal levy is first imposed, 3685  
regardless of the years for which those levies originally were 3686  
authorized to be levied. 3687

If the resolution proposes to renew an existing levy imposed 3688  
under division (B) of this section, the rates allocated to the 3689  
qualifying school district and to partnering community schools 3690

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

A resolution adopted under 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. A copy of the resolution shall immediately  
after its passing be certified to the board of elections of the  
proper county in the manner provided by section 5705.25 of the  
Revised Code. That section shall govern the arrangements for the  
submission of such question and other matters concerning the  
election to which that section refers, including publication of  
notice of the election, except that the election shall be held on  
the date specified in the resolution. In the case of a resolution  
adopted under division (B) of this section, the publication of  
notice of that election shall state the number of the mills, if  
any, to be levied for the current expenses of partnering community  
schools and the number of the mills to be levied for the current  
expenses of the qualifying school district. If a majority of the  
electors voting on the question so submitted in an election vote  
in favor of the levy, the board of education may make the  
necessary levy within the school district or, in the case of a  
qualifying library levy for the support of a library association  
or private corporation, within the association library district,  
at the additional rate, or at any lesser rate in excess of the  
ten-mill limitation on the tax list, for the purpose stated in the  
resolution. A levy for a continuing period of time may be reduced  
pursuant to section 5705.261 of the Revised Code. The tax levy

shall be included in the next tax budget that is certified to the county budget commission. 3722  
3723

(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. 3724  
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(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. 3734  
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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. 3743  
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(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 3748  
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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.

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 ten years, and may have a principal payment in the year of their issuance.

(4) After the approval of a levy on the current tax list and duplicate under division (B) 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 for the current expenses of the school district and issue anticipation notes in a principal amount not exceeding fifty per cent of the estimated proceeds of the levy to be collected during the first year of the levy and allocated to the school district. The portion of the levy proceeds to be allocated to partnering community schools under that division shall not be included in the estimated proceeds anticipated under this division and shall not be used to pay debt charges on any anticipation 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.

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

(F) The board of education of any school district that levies a tax under this section for the purpose of providing for school

safety and security may report to the department of education how 3782  
the district is using revenue from that tax. 3783

**Sec. 5705.212.** (A)(1) The board of education of any school 3784  
district, at any time and by a vote of two-thirds of all of its 3785  
members, may declare by resolution that the amount of taxes that 3786  
may be raised within the ten-mill limitation will be insufficient 3787  
to provide an adequate amount for the present and future 3788  
requirements of the school district, that it is necessary to levy 3789  
not more than five taxes in excess of that limitation for current 3790  
expenses, and that each of the proposed taxes first will be levied 3791  
in a different year, over a specified period of time. The board 3792  
shall identify the taxes proposed under this section as follows: 3793  
the first tax to be levied shall be called the "original tax." 3794  
Each tax subsequently levied shall be called an "incremental tax." 3795  
The rate of each incremental tax shall be identical, but the rates 3796  
of such incremental taxes need not be the same as the rate of the 3797  
original tax. The resolution also shall state that the question of 3798  
these additional taxes shall be submitted to the electors of the 3799  
school district at a special election. The resolution shall 3800  
specify separately for each tax proposed: the amount of the 3801  
increase in rate that it is necessary to levy, expressed 3802  
separately for the original tax and each incremental tax; that the 3803  
purpose of the levy is for current expenses; the number of years 3804  
during which the original tax shall be in effect; a specification 3805  
that the last year in which the original tax is in effect shall 3806  
also be the last year in which each incremental tax shall be in 3807  
effect; and the year in which each tax first is proposed to be 3808  
levied. The original tax may be levied for any number of years not 3809  
exceeding ten, or for a continuing period of time. The resolution 3810  
shall specify the date of holding the special election, which 3811

shall not be earlier than ninety days after the adoption and 3812  
 certification of the resolution and shall be consistent with the 3813  
 requirements of section 3501.01 of the Revised Code. 3814

(2) The board of education, by a vote of two-thirds of all of 3815  
 its members, may adopt a resolution proposing to renew taxes 3816  
 levied other than for a continuing period of time under division 3817  
 (A)(1) of this section. Such a resolution shall provide for 3818  
 levying a tax and specify all of the following: 3819

(a) That the tax shall be called and designated on the ballot 3820  
 as a renewal levy; 3821

(b) The rate of the renewal tax, which shall be a single rate 3822  
 that combines the rate of the original tax and each incremental 3823  
 tax into a single rate. The rate of the renewal tax shall not 3824  
 exceed the aggregate rate of the original and incremental taxes. 3825

(c) The number of years, not to exceed ten, that the renewal 3826  
 tax will be levied, or that it will be levied for a continuing 3827  
 period of time; 3828

(d) That the purpose of the renewal levy is for current 3829  
 expenses; 3830

(e) Subject to the certification and notification 3831  
 requirements of section 5705.251 of the Revised Code, that the 3832  
 question of the renewal levy shall be submitted to the electors of 3833  
 the school district at the general election held during the last 3834  
 year the original tax may be extended on the real and public 3835  
 utility property tax list and duplicate or at a special election 3836  
 held during the ensuing year. 3837

(3) A resolution adopted under division (A)(1) or (2) of this 3838  
 section shall go into immediate effect upon its adoption and no 3839  
 publication of the resolution is necessary other than that 3840

provided for in the notice of election. Immediately after its  
adoption, a copy of the resolution shall be certified to the board  
of elections of the proper county in the manner provided by  
division (A) of section 5705.251 of the Revised Code, and that  
division shall govern the arrangements for the submission of the  
question and other matters concerning the election to which that  
section refers. The election shall be held on the date specified  
in the resolution. If a majority of the electors voting on the  
question so submitted in an election vote in favor of the taxes or  
a renewal tax, the board of education, if the original or a  
renewal tax is authorized to be levied for the current year,  
immediately may make the necessary levy within the school district  
at the authorized rate, or at any lesser rate in excess of the  
ten-mill limitation, for the purpose stated in the resolution. No  
tax shall be imposed prior to the year specified in the resolution  
as the year in which it is first proposed to be levied. The rate  
of the original tax and the rate of each incremental tax shall be  
cumulative, so that the aggregate rate levied in any year is the  
sum of the rates of both the original tax and all incremental  
taxes levied in or prior to that year under the same proposal. A  
tax levied for a continuing period of time under this section may  
be reduced pursuant to section 5705.261 of the Revised Code.

(B) Notwithstanding section 133.30 of the Revised Code, after  
the approval of a tax to be levied in the current or the  
succeeding year and prior to the time when the first tax  
collection from that levy can be made, the board of education may  
anticipate a fraction of the proceeds of the levy and issue  
anticipation notes in an amount not to exceed fifty per cent of  
the total estimated proceeds of the levy to be collected during  
the first year of the levy. The notes shall be sold as provided in  
Chapter 133. of the Revised Code. If anticipation notes are

issued, they shall mature serially and in substantially equal 3872  
 amounts during each year over a period not to exceed five years; 3873  
 and the amount necessary to pay the interest and principal as the 3874  
 anticipation notes mature shall be deemed appropriated for those 3875  
 purposes from the levy, and appropriations from the levy by the 3876  
 board of education shall be limited each fiscal year to the 3877  
 balance available in excess of that amount. 3878

If the auditor of state has certified a deficit pursuant to 3879  
 section 3313.483 of the Revised Code, the notes authorized under 3880  
 this section may be sold in accordance with Chapter 133. of the 3881  
 Revised Code, except that the board may sell the notes after 3882  
 providing a reasonable opportunity for competitive bidding. 3883

(C)(1) The board of education of a qualifying school 3884  
 district, at any time and by a vote of two-thirds of all its 3885  
 members, may declare by resolution that it is necessary to levy 3886  
 not more than five taxes in excess of the ten-mill limitation for 3887  
 the current expenses of partnering community schools and, if any 3888  
 of the levy proceeds are so allocated, of the school district, and 3889  
 that each of the proposed taxes first will be levied in a 3890  
 different year, over a specified period of time. A qualifying 3891  
 school district that is not a municipal school district may 3892  
 allocate all of the levy proceeds to partnering community schools. 3893  
 A municipal school district shall allocate a portion of the levy 3894  
 proceeds to the current expenses of the district. The board shall 3895  
 identify the taxes proposed under this division in the same manner 3896  
 as in division (A)(1) of this section. The rate of each 3897  
 incremental tax shall be identical, but the rates of such 3898  
 incremental taxes need not be the same as the rate of the original 3899  
 tax. In addition to the specifications required of the resolution 3900  
 in division (A) of this section, the resolution shall state the 3901  
 number of the mills to be levied each year for the current 3902

expenses of the partnering community schools and the number of the mills, if any, to be levied each year for the current expenses of the school district. The number of mills for the current expenses of partnering community schools shall be the same for each of the incremental taxes, and the number of mills for the current expenses of the qualifying school district shall be the same for each of the incremental taxes.

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

(2) The board of education, by a vote of two-thirds of all of its members, may adopt a resolution proposing to renew taxes levied other than for a continuing period of time under division (C)(1) of this section. In such a renewal levy, the rates allocated to the qualifying school district and to partnering community schools each may be increased or decreased or remain the same, and the total rate may be increased, decreased, or remain the same. In addition to the requirements of division (A)(2) of this section, the resolution shall state the number of the mills to be levied for the current expenses of the partnering community schools and the number of the mills to be levied for the current expenses of the school district.

(3) A resolution adopted under division (C)(1) or (2) of this section is subject to the rules and procedures prescribed by division (A)(3) of this section.

(4) The proceeds of each tax levied under division (C)(1) or (2) of this section shall be credited and distributed in the manner prescribed by division (B)(3) of section 5705.21 of the

Revised Code, and divisions (B)(4), (5), and (6) of that section 3933  
 apply to taxes levied under division (C) of this section. 3934

(5) Notwithstanding section 133.30 of the Revised Code, after 3935  
 the approval of a tax to be levied under division (C)(1) or (2) of 3936  
 this section, in the current or succeeding year and prior to the 3937  
 time when the first tax collection from that levy can be made, the 3938  
 board of education may anticipate a fraction of the proceeds of 3939  
 the levy for the current expenses of the qualifying school 3940  
 district and issue anticipation notes in a principal amount not 3941  
 exceeding fifty per cent of the estimated proceeds of the levy to 3942  
 be collected during the first year of the levy and allocated to 3943  
 the school district. The portion of levy proceeds to be allocated 3944  
 to partnering community schools shall not be included in the 3945  
 estimated proceeds anticipated under this division and shall not 3946  
 be used to pay debt charges on any anticipation notes. 3947

The notes shall be sold as provided in Chapter 133. of the 3948  
 Revised Code. If anticipation notes are issued, they shall mature 3949  
 serially and in substantially equal amounts during each year over 3950  
 a period not to exceed five years. The amount necessary to pay the 3951  
 interest and principal as the anticipation notes mature shall be 3952  
 deemed appropriated for those purposes from the levy, and 3953  
 appropriations from the levy by the board of education shall be 3954  
 limited each fiscal year to the balance available in excess of 3955  
 that amount. 3956

If the auditor of state has certified a deficit pursuant to 3957  
 section 3313.483 of the Revised Code, the notes authorized under 3958  
 this section may be sold in accordance with Chapter 133. of the 3959  
 Revised Code, except that the board may sell the notes after 3960  
 providing a reasonable opportunity for competitive bidding. 3961

As used in division (C) of this section, "qualifying school 3962

district" and "partnering community schools" have the same 3963  
 meanings as in section 5705.21 of the Revised Code. 3964

(D) The submission of questions to the electors under this 3965  
 section is subject to the limitation on the number of election 3966  
 dates established by section 5705.214 of the Revised Code. 3967

(E) When a school board certifies a resolution to the county 3968  
auditor under division (B)(1) of section 5705.03 of the Revised 3969  
Code proposing to levy a tax under division (A)(1) or (C)(1) of 3970  
this section, the county auditor shall certify, within ten days 3971  
after receiving the board's request, an estimate of both the 3972  
levy's annual collections for the tax year for which the original 3973  
tax applies and the levies' aggregate annual collections for the 3974  
tax year for which the final incremental tax applies, in both 3975  
cases rounded to the nearest dollar, which shall be calculated 3976  
assuming that the amount of the tax list of the taxing authority 3977  
remains throughout the life of the levy the same as the amount of 3978  
the tax list for the current year, and if this is not determined, 3979  
the estimated amount submitted by the auditor to the county budget 3980  
commission. If a school district is located in more than one 3981  
county, the county auditor shall obtain from the county auditor of 3982  
each other county in which the district is located the current tax 3983  
valuation for the portion of the district in that county. 3984

**Sec. 5705.213.** (A)(1) The board of education of any school 3985  
 district, at any time and by a vote of two-thirds of all of its 3986  
 members, may declare by resolution that the amount of taxes that 3987  
 may be raised within the ten-mill limitation will be insufficient 3988  
 to provide an adequate amount for the present and future 3989  
 requirements of the school district and that it is necessary to 3990  
 levy a tax in excess of that limitation for current expenses. The 3991  
 resolution also shall state that the question of the additional 3992

tax shall be submitted to the electors of the school district at a 3993  
special election. The resolution shall specify, for each year the 3994  
levy is in effect, the amount of money that the levy is proposed 3995  
to raise, which may, for years after the first year the levy is 3996  
made, be expressed in terms of a dollar or percentage increase 3997  
over the prior year's amount. The resolution also shall specify 3998  
that the purpose of the levy is for current expenses, the number 3999  
of years during which the tax shall be in effect which may be for 4000  
any number of years not exceeding ten, and the year in which the 4001  
tax first is proposed to be levied. The resolution shall specify 4002  
the date of holding the special election, which shall not be 4003  
earlier than ninety-five days after the adoption and certification 4004  
of the resolution to the county auditor and not earlier than 4005  
ninety days after certification to the board of elections. The 4006  
date of the election shall be consistent with the requirements of 4007  
section 3501.01 of the Revised Code. 4008

(2) The board of education, by a vote of two-thirds of all of 4009  
its members, may adopt a resolution proposing to renew a tax 4010  
levied under division (A)(1) of this section. Such a resolution 4011  
shall provide for levying a tax and specify all of the following: 4012

(a) That the tax shall be called and designated on the ballot 4013  
as a renewal levy; 4014

(b) The amount of the renewal tax, which shall be no more 4015  
than the amount of tax levied during the last year the tax being 4016  
renewed is authorized to be in effect; 4017

(c) The number of years, not to exceed ten, that the renewal 4018  
tax will be levied, or that it will be levied for a continuing 4019  
period of time; 4020

(d) That the purpose of the renewal levy is for current 4021  
expenses; 4022

(e) Subject to the certification and notification 4023  
 requirements of section 5705.251 of the Revised Code, that the 4024  
 question of the renewal levy shall be submitted to the electors of 4025  
 the school district at the general election held during the last 4026  
 year the tax being renewed may be extended on the real and public 4027  
 utility property tax list and duplicate or at a special election 4028  
 held during the ensuing year. 4029

(3) A resolution adopted under division (A)(1) or (2) of this 4030  
 section shall go into immediate effect upon its adoption and no 4031  
 publication of the resolution is necessary other than that 4032  
 provided for in the notice of election. Immediately after its 4033  
 adoption, a copy of the resolution shall be certified to the 4034  
 county auditor of the proper county, who shall, within five days, 4035  
 calculate and certify to the board of education the estimated 4036  
 levy, for the first year, and for each subsequent year for which 4037  
 the tax is proposed to be in effect. The estimates shall be made 4038  
 both in mills for each one dollar of ~~valuation, taxable value~~ and 4039  
 in dollars ~~and cents~~ for each one hundred thousand dollars of 4040  
~~valuation~~ fair market value. In making the estimates, the auditor 4041  
 shall assume that the amount of the tax list remains throughout 4042  
 the life of the levy, the same as the tax list for the current 4043  
 year. If the tax list for the current year is not determined, the 4044  
 auditor shall base the auditor's estimates on the estimated amount 4045  
 of the tax list for the current year as submitted to the county 4046  
 budget commission. 4047

If the board desires to proceed with the submission of the 4048  
 question, it shall certify its resolution, with the estimated tax 4049  
 levy expressed in mills for each one dollar of taxable value and 4050  
 dollars ~~and cents per~~ for each one hundred thousand dollars of 4051  
~~valuation~~ fair market value for each year that the tax is proposed 4052  
 to be in effect, to the board of elections of the proper county in 4053

the manner provided by division (A) of section 5705.251 of the Revised Code. Section 5705.251 of the Revised Code shall govern the arrangements for the submission of the question and other matters concerning the election to which that section refers. The election shall be held on the date specified in the resolution. If a majority of the electors voting on the question so submitted in an election vote in favor of the tax, and if the tax is authorized to be levied for the current year, the board of education immediately may make the additional levy necessary to raise the amount specified in the resolution or a lesser amount for the purpose stated in the resolution.

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

(B) Notwithstanding sections 133.30 and 133.301 of the Revised Code, after the approval of a tax to be levied in the current or the succeeding year and prior to the time when the first tax collection from that levy can be made, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in an amount not to exceed fifty per cent of the total estimated proceeds of the levy to be collected during the first year of the levy. The notes shall be sold as provided in Chapter 133. of the Revised Code. If anticipation notes are issued, they shall mature serially and in substantially equal amounts during each year over a period not to exceed five years; and the amount necessary to pay the interest and principal as the anticipation notes mature shall be deemed appropriated for those purposes from the levy, and appropriations from the levy by the board of education shall be limited each fiscal year to the balance available in excess of that amount.

If the auditor of state has certified a deficit pursuant to

section 3313.483 of the Revised Code, the notes authorized under 4085  
 this section may be sold in accordance with Chapter 133. of the 4086  
 Revised Code, except that the board may sell the notes after 4087  
 providing a reasonable opportunity for competitive bidding. 4088

**Sec. 5705.215.** (A) The governing board of an educational 4089  
 service center that is the taxing authority of a county school 4090  
 financing district, upon receipt of identical resolutions adopted 4091  
 within a sixty-day period by a majority of the members of the 4092  
 board of education of each school district that is within the 4093  
 territory of the county school financing district, may submit a 4094  
 tax levy to the electors of the territory in the same manner as a 4095  
 school board may submit a levy under division (C) of section 4096  
 5705.21 of the Revised Code, except that: 4097

(1) The levy may be for a period not to exceed ten years, or, 4098  
 if the levy is solely for the purpose or purposes described in 4099  
 division (A)(2)(a), (c), or (f) of this section, for a continuing 4100  
 period of time. 4101

(2) The purpose of the levy shall be one or more of the 4102  
 following: 4103

(a) For current expenses for the provision of special 4104  
 education and related services within the territory of the 4105  
 district; 4106

(b) For permanent improvements within the territory of the 4107  
 district for special education and related services; 4108

(c) For current expenses for specified educational programs 4109  
 within the territory of the district; 4110

(d) For permanent improvements within the territory of the 4111  
 district for specified educational programs; 4112

(e) For permanent improvements within the territory of the district; 4113  
4114

(f) For current expenses for school safety and security and mental health services, including training and employment of or contracting for the services of safety personnel, mental health personnel, social workers, and counselors. 4115  
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(B) If the levy provides for but is not limited to current expenses, the resolutions shall apportion the annual rate of the levy between current expenses and the other purposes. The apportionment need not be the same for each year of the levy, but the respective portions of the rate actually levied each year for current expenses and the other purposes shall be limited by that apportionment. 4119  
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(C) 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. 4126  
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(D) After the approval of a county school financing district levy under this section, the taxing authority may anticipate a fraction of the proceeds of such levy and may from time to time during the life of such levy, but in any given year prior to the time when the tax collection from such levy can be made for that year, issue anticipation notes in an amount not exceeding fifty per cent of the estimated proceeds of the levy to be collected in each year up to a period of five years after the date of the issuance of such notes, less an amount equal to the proceeds of such levy obligated for each year by the issuance of anticipation 4133  
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notes, provided that the total amount maturing in any one year 4143  
 shall not exceed fifty per cent of the anticipated proceeds of the 4144  
 levy for that year. Each issue of notes shall be sold as provided 4145  
 in Chapter 133. of the Revised Code, and shall, except for ~~such~~ 4146  
~~the~~ limitation that the total amount of such notes maturing in any 4147  
 one year shall not exceed fifty per cent of the anticipated 4148  
 proceeds of such levy for that year, mature serially in 4149  
 substantially equal installments during each year over a period 4150  
 not to exceed five years after their issuance. 4151

(E)(1) In a resolution to be submitted to the taxing 4152  
 authority of a county school financing district under division (A) 4153  
 of this section calling for a ballot issue on the question of the 4154  
 levying of a tax for a continuing period of time by the taxing 4155  
 authority, the board of education of a school district that is 4156  
 part of the territory of the county school financing district also 4157  
 may propose to reduce the rate of one or more of that school 4158  
 district's property taxes levied for a continuing period of time 4159  
 in excess of the ten-mill limitation. The reduction in the rate of 4160  
 a property tax may be any amount, expressed in mills ~~per~~ for each 4161  
one dollar of valuation taxable value and in dollars for each one 4162  
hundred thousand dollars of fair market value, not exceeding the 4163  
 rate at which the tax is authorized to be levied. The reduction in 4164  
 the rate of a tax shall first take effect in the same year that 4165  
 the county school financing district tax takes effect, and shall 4166  
 continue for each year that the county school financing district 4167  
 tax is in effect. A board of education's resolution proposing to 4168  
 reduce the rate of one or more of its school district property 4169  
 taxes shall specifically identify each such tax and shall state 4170  
 for each tax the maximum rate at which it currently may be levied 4171  
 and the maximum rate at which it could be levied after the 4172  
 proposed reduction, expressed in mills ~~per~~ for each one dollar of 4173

valuation taxable value and in dollars for each one hundred 4174  
thousand dollars of fair market value. 4175

Before submitting the resolution to the taxing authority of 4176  
the county school financing district, the board of education of 4177  
the school district shall certify a copy of it to the tax 4178  
commissioner and the county auditor. Within ten days of receiving 4179  
the copy, (a) the tax commissioner shall certify to the board the 4180  
reduction in the school district's total effective tax rate for 4181  
each class of property that would have resulted if the proposed 4182  
reduction in the rate or rates had been in effect the previous 4183  
year and (b) the county auditor shall certify an estimate of the 4184  
levy's annual collections beginning for the first tax year for 4185  
which the reduction applies, rounded to the nearest dollar, which 4186  
shall be calculated assuming that the amount of the tax list of 4187  
the taxing authority remains throughout the life of the reduced 4188  
levy the same as the amount of the tax list for the current year, 4189  
and if this is not determined, the estimated amount submitted by 4190  
the auditor to the county budget commission. 4191

If a school district is located in more than one county, the 4192  
county auditor shall obtain from the county auditor of each other 4193  
county in which the district is located the current tax valuation 4194  
for the portion of the district in that county. After 4195

After receiving the certification these certifications from 4196  
the commissioner and the auditor, the board may amend its 4197  
resolution to change the proposed property tax rate reduction 4198  
before submitting the resolution to the financing district taxing 4199  
authority, provided the board certifies a copy of the amended 4200  
resolution to the county auditor with a request to provide the 4201  
information required under division (E)(1)(b) of this section and 4202  
transmits that estimate to the taxing authority. As used in this 4203  
paragraph, "effective tax rate" has the same meaning as in section 4204

323.08 of the Revised Code. 4205

If the board of education of a school district that is part 4206  
of the territory of a county school financing district adopts a 4207  
resolution proposing to reduce the rate of one or more of its 4208  
property taxes in conjunction with the levying of a tax by the 4209  
financing district, the resolution submitted by the board to the 4210  
taxing authority of the financing district under division (A) of 4211  
this section does not have to be identical in this respect to the 4212  
resolutions submitted by the boards of education of the other 4213  
school districts that are part of the territory of the county 4214  
school financing district. 4215

(2) Each school district that is part of the territory of a 4216  
county school financing district may tailor to its own situation a 4217  
proposed reduction in one or more property tax rates in 4218  
conjunction with the proposed levying of a tax by the county 4219  
school financing district; if one such school district proposes a 4220  
reduction in one or more tax rates, another school district may 4221  
propose a reduction of a different size or may propose no 4222  
reduction. Within each school district that is part of the 4223  
territory of the county school financing district, the electors 4224  
shall vote on one ballot issue combining the question of the 4225  
levying of the tax by the taxing authority of the county school 4226  
financing district with, if any such reduction is proposed, the 4227  
question of the reduction in the rate of one or more taxes of the 4228  
school district. If a majority of the electors of the county 4229  
school financing district voting on the question of the proposed 4230  
levying of a tax by the taxing authority of the financing district 4231  
vote to approve the question, any tax reductions proposed by 4232  
school districts that are part of the territory of the financing 4233  
district also are approved. 4234

(3) The form of the ballot for an issue proposing to levy a 4235

county school financing district tax in conjunction with the 4236  
reduction of the rate of one or more school district taxes shall 4237  
be as follows: 4238

"Shall the ..... (name of the county school financing 4239  
district) be authorized to levy an additional tax for ..... 4240  
(purpose stated in the resolutions), that the county auditor 4241  
estimates will collect \$..... annually, at a rate not exceeding 4242  
..... mills for each ~~one dollar~~ \$1 of ~~valuation~~ taxable value, 4243  
which amounts to \$..... (~~rate expressed in dollars and cents~~) 4244  
for each ~~one hundred dollars~~ \$100,000 of ~~valuation~~ fair market 4245  
value, for a continuing period of time? If the county school 4246  
financing district tax is approved, the rate of an existing tax 4247  
currently levied by the ..... (name of the school district of 4248  
which the elector is a resident) at the rate of ..... mills ~~for~~ 4249  
~~each one dollar of valuation~~ shall be reduced to ..... mills for 4250  
each \$1 of taxable value, which amounts to a reduction from 4251  
\$..... to \$..... for each \$100,000 of fair market value, that 4252  
the county auditor estimates will collect \$..... annually, until 4253  
any such time as the county school financing district tax is 4254  
decreased or repealed. 4255

	For the issue
	Against the issue

"

If the board of education of the school district proposes to 4260  
reduce the rate of more than one of its existing taxes, the second 4261  
sentence of the ballot language shall be modified for residents of 4262  
that district to express the rates at which those taxes currently 4263  
are levied and the rates to which they would be reduced, as well 4264  
as each levy's estimated annual collections as provided by the 4265

county auditor under division (E)(1)(b) of this section. If the 4266  
board of education of the school district does not propose to 4267  
reduce the rate of any of its taxes, the second sentence of the 4268  
ballot language shall not be used for residents of that district. 4269  
In any case, the first sentence of the ballot language shall be 4270  
the same for all the electors in the county school financing 4271  
district, but the second sentence shall be different in each 4272  
school district depending on whether and in what amount the board 4273  
of education of the school district proposes to reduce the rate of 4274  
one or more of its property taxes. 4275

(4) If the rate of a school district property tax is reduced 4276  
pursuant to this division, the tax commissioner shall compute the 4277  
percentage required to be computed for that tax under division (D) 4278  
of section 319.301 of the Revised Code each year the rate is 4279  
reduced as if the tax had been levied in the preceding year at the 4280  
rate to which it has been reduced. If the reduced rate of a tax is 4281  
increased under division (E)(5) of this section, the commissioner 4282  
shall compute the percentage required to be computed for that tax 4283  
under division (D) of section 319.301 of the Revised Code each 4284  
year the rate is increased as if the tax had been levied in the 4285  
preceding year at the rate to which it has been increased. 4286

(5) After the levying of a county school financing district 4287  
tax in conjunction with the reduction of the rate of one or more 4288  
school district taxes is approved by the electors under this 4289  
division, if the rate of the county school financing district tax 4290  
is decreased pursuant to an election under section 5705.261 of the 4291  
Revised Code, the rate of each school district tax that had been 4292  
reduced shall be increased by the number of mills obtained by 4293  
multiplying the number of mills of the original reduction by the 4294  
same percentage that the financing district tax rate is decreased. 4295  
If the county school financing district tax is repealed pursuant 4296

to an election under section 5705.261 of the Revised Code, each 4297  
 school district may resume levying the property taxes that had 4298  
 been reduced at the full rate originally approved by the electors. 4299  
 A reduction in the rate of a school district property tax under 4300  
 this division is a reduction in the rate at which the board of 4301  
 education may levy that tax only for the period during which the 4302  
 county school financing district tax is levied prior to any 4303  
 decrease or repeal under section 5705.261 of the Revised Code. The 4304  
 resumption of the authority of the board of education to levy an 4305  
 increased or the full rate of tax does not constitute the levying 4306  
 of a new tax in excess of the ten-mill limitation. 4307

(F) If a county school financing district has a tax in effect 4308  
 under this section, the territory of a city, local, or exempted 4309  
 village school district that is not a part of the county school 4310  
 financing district shall not become a part of the county school 4311  
 financing district unless approved by the electors of the city, 4312  
 local, or exempted village school district in accordance with 4313  
 division (C) of section 3311.50 of the Revised Code. 4314

**Sec. 5705.218.** (A) The board of education of a city, local, 4315  
 or exempted village school district, at any time by a vote of 4316  
 two-thirds of all its members, may declare by resolution that it 4317  
 may be necessary for the school district to issue general 4318  
 obligation bonds for permanent improvements. The resolution shall 4319  
 state all of the following: 4320

(1) The necessity and purpose of the bond issue; 4321

(2) The date of the special election at which the question 4322  
 shall be submitted to the electors; 4323

(3) The amount, approximate date, estimated rate of interest, 4324  
 and maximum number of years over which the principal of the bonds 4325

may be paid; 4326

(4) The necessity of levying a tax outside the ten-mill 4327  
 limitation to pay debt charges on the bonds and any anticipatory 4328  
 securities. 4329

On adoption of the resolution, the board shall certify a copy 4330  
 of it to the county auditor. The county auditor promptly shall 4331  
 estimate and certify to the board the average annual property tax 4332  
 rate, expressed in mills for each one dollar of taxable value and 4333  
in dollars for each one hundred thousand dollars of fair market 4334  
value, required throughout the stated maturity of the bonds to pay 4335  
 debt charges on the bonds and the amount the levy is estimated to 4336  
collect for each tax year it is levied, in the same manner as 4337  
 under division (C) of section 133.18 of the Revised Code. 4338

(B) After receiving the county auditor's certification under 4339  
 division (A) of this section, the board of education of the city, 4340  
 local, or exempted village school district, by a vote of 4341  
 two-thirds of all its members, may declare by resolution that the 4342  
 amount of taxes that can be raised within the ten-mill limitation 4343  
 will be insufficient to provide an adequate amount for the present 4344  
 and future requirements of the school district; that it is 4345  
 necessary to issue general obligation bonds of the school district 4346  
 for permanent improvements and to levy an additional tax in excess 4347  
 of the ten-mill limitation to pay debt charges on the bonds and 4348  
 any anticipatory securities; that it is necessary for a specified 4349  
 number of years or for a continuing period of time to levy 4350  
 additional taxes in excess of the ten-mill limitation to provide 4351  
 funds for the acquisition, construction, enlargement, renovation, 4352  
 and financing of permanent improvements or to pay for current 4353  
 operating expenses, or both; and that the question of the bonds 4354  
 and taxes shall be submitted to the electors of the school 4355

district at a special election, which shall not be earlier than 4356  
 ninety days after certification of the resolution to the board of 4357  
 elections, and the date of which shall be consistent with section 4358  
 3501.01 of the Revised Code. The resolution shall specify all of 4359  
 the following: 4360

(1) The county auditor's estimate of the average annual 4361  
 property tax rate required throughout the stated maturity of the 4362  
 bonds to pay debt charges on the bonds; 4363

(2) The proposed rate of the tax, if any, for current 4364  
 operating expenses expressed in mills for each one dollar of 4365  
taxable value and in dollars for each one hundred thousand dollars 4366  
of fair market value, the first year the tax will be levied, and 4367  
 the number of years it will be levied, or that it will be levied 4368  
 for a continuing period of time; 4369

(3) The proposed rate of the tax, if any, for permanent 4370  
 improvements expressed in mills for each one dollar of taxable 4371  
value and in dollars for each one hundred thousand dollars of fair 4372  
market value, the first year the tax will be levied, and the 4373  
 number of years it will be levied, or that it will be levied for a 4374  
 continuing period of time. 4375

The resolution shall apportion the annual rate of the tax 4376  
 between current operating expenses and permanent improvements, if 4377  
 both taxes are proposed. The apportionment may but need not be the 4378  
 same for each year of the tax, but the respective portions of the 4379  
 rate actually levied each year for current operating expenses and 4380  
 permanent improvements shall be limited by the apportionment. The 4381  
 resolution shall go into immediate effect upon its passage, and no 4382  
 publication of it is necessary other than that provided in the 4383  
 notice of election. The board of education shall certify a copy of 4384  
 the resolution, along with copies of the auditor's estimate 4385

estimates and its resolution under division (A) of this section, 4386  
to the board of elections immediately after its adoption. 4387

(C) The board of elections shall make the arrangements for 4388  
the submission to the electors of the school district of the 4389  
question proposed under division (B) or (J) of this section, and 4390  
the election shall be conducted, canvassed, and certified in the 4391  
same manner as regular elections in the district for the election 4392  
of county officers. The resolution shall be put before the 4393  
electors as one ballot question, with a favorable vote indicating 4394  
approval of the bond issue, the levy to pay debt charges on the 4395  
bonds and any anticipatory securities, the current operating 4396  
expenses levy, the permanent improvements levy, and the levy for 4397  
the current expenses of a qualifying school district and of 4398  
partnering community schools, as those levies may be proposed. The 4399  
board of elections shall publish notice of the election in a 4400  
newspaper of general circulation in the school district once a 4401  
week for two consecutive weeks, or as provided in section 7.16 of 4402  
the Revised Code, prior to the election. If a board of elections 4403  
operates and maintains a web site, that board also shall post 4404  
notice of the election on its web site for thirty days prior to 4405  
the election. The notice of election shall state all of the 4406  
following: 4407

(1) The principal amount of the proposed bond issue; 4408

(2) The permanent improvements for which the bonds are to be 4409  
issued; 4410

(3) The maximum number of years over which the principal of 4411  
the bonds may be paid; 4412

(4) The estimated additional average annual property tax rate 4413  
to pay the debt charges on the bonds, as certified by the county 4414  
auditor and expressed in mills for each one dollar of taxable 4415

value and in dollars for each one hundred thousand dollars of fair market value; 4416  
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(5) The proposed rate of the additional tax, if any, for 4418  
current operating expenses expressed in mills for each one dollar 4419  
of taxable value and in dollars for each one hundred thousand 4420  
dollars of fair market value and, if the question is proposed 4421  
under division (J) of this section, the portion of the rate to be 4422  
allocated to the school district and the portion to be allocated 4423  
to partnering community schools; 4424

(6) The number of years the current operating expenses tax 4425  
will be in effect, or that it will be in effect for a continuing 4426  
period of time; 4427

(7) The proposed rate of the additional tax, if any, for 4428  
permanent improvements expressed in mills for each one dollar of 4429  
taxable value and in dollars for each one hundred thousand dollars 4430  
of fair market value; 4431

(8) The number of years the permanent improvements tax will 4432  
be in effect, or that it will be in effect for a continuing period 4433  
of time; 4434

(9) The annual estimated collections of the debt levy and, if 4435  
applicable, the current operating expenses levy and permanent 4436  
improvements levy, as certified by the county auditor; 4437

(10) The time and place of the special election. 4438

(D) The form of the ballot for an election under this section 4439  
is as follows: 4440

"Shall the ..... school district be authorized to do the 4441  
following: 4442

(1) Issue bonds for the purpose of ..... in the 4443  
principal amount of \$....., to be repaid annually over a maximum 4444

period of ..... years, and levy a property tax outside the 4445  
 ten-mill limitation, estimated by the county auditor to collect 4446  
~~\$. . . . . annually and~~ to average over the bond repayment period 4447  
 ..... mills for each ~~one dollar~~ \$1 of tax valuation taxable 4448  
value, which amounts to ~~\$. . . . . (rate expressed in cents or~~ 4449  
~~dollars and cents, such as "36 cents" or "\$1.41")~~ for each \$100 4450  
\$100,000 of tax valuation fair market value, to pay the annual 4451  
 debt charges on the bonds, and to pay debt charges on any notes 4452  
 issued in anticipation of those bonds?" 4453

If either a levy for permanent improvements or a levy for 4454  
 current operating expenses is proposed, or both are proposed, the 4455  
 ballot also shall contain the following language, as appropriate: 4456

"(2) Levy an additional property tax to provide funds for the 4457  
 acquisition, construction, enlargement, renovation, and financing 4458  
of permanent improvements, that the county auditor estimates will 4459  
collect \$. . . . . annually, at a rate not exceeding ..... mills for 4460  
 each ~~one dollar~~ \$1 of tax valuation taxable value, which amounts 4461  
 to ~~\$. . . . . (rate expressed in cents or dollars and cents)~~ for 4462  
 each ~~\$100~~ \$100,000 of tax valuation fair market value, for ..... 4463  
 (number of years of the levy, or a continuing period of time)? 4464

(3) Levy an additional property tax to pay current operating 4465  
 expenses, that the county auditor estimates will collect \$. . . . . 4466  
annually, at a rate not exceeding ..... mills for each ~~one~~ 4467  
~~dollar~~ \$1 of tax valuation taxable value, which amounts to 4468  
~~\$. . . . . (rate expressed in cents or dollars and cents)~~ for each 4469  
~~\$100~~ \$100,000 of tax valuation fair market value, for ..... 4470  
 (number of years of the levy, or a continuing period of time)? 4471

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

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

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

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(F)(1) After the approval of a tax for current operating expenses under this section and prior to the time the first collection and distribution from the levy can be made, the board of education may anticipate a fraction of the proceeds of such levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the tax to be collected during the first year of the levy.

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

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(3) After the approval of a tax under this section for general permanent improvements as defined under section 5705.21 of

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the Revised Code, the board of education may anticipate a fraction 4505  
of the proceeds of such tax and issue anticipation notes in a 4506  
principal amount not exceeding fifty per cent of the total 4507  
estimated proceeds of the tax to be collected in each year over a 4508  
specified period of years, not exceeding ten, after issuance of 4509  
the notes. 4510

Anticipation notes under this section shall be issued as 4511  
provided in section 133.24 of the Revised Code. Notes issued under 4512  
division (F)(1) or (2) of this section shall have principal 4513  
payments during each year after the year of their issuance over a 4514  
period not to exceed five years, and may have a principal payment 4515  
in the year of their issuance. Notes issued under division (F)(3) 4516  
of this section shall have principal payments during each year 4517  
after the year of their issuance over a period not to exceed ten 4518  
years, and may have a principal payment in the year of their 4519  
issuance. 4520

(G) A tax for current operating expenses or for permanent 4521  
improvements levied under this section for a specified number of 4522  
years may be renewed or replaced in the same manner as a tax for 4523  
current operating expenses or for permanent improvements levied 4524  
under section 5705.21 of the Revised Code. A tax for current 4525  
operating expenses or for permanent improvements levied under this 4526  
section for a continuing period of time may be decreased in 4527  
accordance with section 5705.261 of the Revised Code. 4528

(H) The submission of a question to the electors under this 4529  
section is subject to the limitation on the number of elections 4530  
that can be held in a year under section 5705.214 of the Revised 4531  
Code. 4532

(I) A school district board of education proposing a ballot 4533  
measure under this section to generate local resources for a 4534

project under the school building assistance expedited local 4535  
 partnership program under section 3318.36 of the Revised Code may 4536  
 combine the questions under division (D) of this section with a 4537  
 question for the levy of a property tax to generate moneys for 4538  
 maintenance of the classroom facilities acquired under that 4539  
 project as prescribed in section 3318.361 of the Revised Code. 4540

(J)(1) After receiving the county auditor's ~~certification~~ 4541  
certifications under division (A) of this section, the board of 4542  
 education of a qualifying school district, by a vote of two-thirds 4543  
 of all its members, may declare by resolution that it is necessary 4544  
 to levy a tax in excess of the ten-mill limitation for the purpose 4545  
 of paying the current expenses of the school district and of 4546  
 partnering community schools, as defined in section 5705.21 of the 4547  
 Revised Code; that it is necessary to issue general obligation 4548  
 bonds of the school district for permanent improvements of the 4549  
 district and to levy an additional tax in excess of the ten-mill 4550  
 limitation to pay debt charges on the bonds and any anticipatory 4551  
 securities; and that the question of the bonds and taxes shall be 4552  
 submitted to the electors of the school district at a special 4553  
 election, which shall not be earlier than ninety days after 4554  
 certification of the resolution to the board of elections, and the 4555  
 date of which shall be consistent with section 3505.01 of the 4556  
 Revised Code. 4557

The levy of taxes for the current expenses of a partnering 4558  
 community school under division (J) of this section and the 4559  
 distribution of proceeds from the tax by a qualifying school 4560  
 district to partnering community schools is hereby determined to 4561  
 be a proper public purpose. 4562

(2) The tax for the current expenses of the school district 4563  
 and of partnering community schools is subject to the requirements 4564

of divisions (B)(3), (4), and (5) of section 5705.21 of the Revised Code. 4565  
4566

(3) In addition to the required specifications of the resolution under division (B) of this section, the resolution shall express the rate of the tax in mills ~~per~~ for each one dollar of taxable value and in dollars for each one hundred thousand dollars of fair market value, state the number of the mills to be levied for the current expenses of the partnering community schools and the number of the mills to be levied for the current expenses of the school district, specify the number of years (not exceeding ten) the tax will be levied or that it will be levied for a continuing period of time, and state the first year the tax will be levied. 4567  
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The resolution shall go into immediate effect upon its passage, and no publication of it is necessary other than that provided in the notice of election. The board of education shall certify a copy of the resolution, along with copies of the auditor's estimate and its resolution under division (A) of this section, to the board of elections immediately after its adoption. 4578  
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(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: 4584  
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"Levy an additional property tax for the purpose of the current expenses of the school district and of partnering community schools, that the county auditor estimates will collect \$..... annually, at a rate not exceeding ..... (~~insert the number of mills~~) mills for each ~~one dollar~~ \$1 of valuation taxable value (of which ..... (insert the number of mills to be allocated to partnering community schools) mills is to be allocated to partnering community schools), which amounts to \$..... (~~insert~~ 4587  
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~~the rate expressed in dollars and cents)~~ for each ~~one hundred~~ 4595  
~~dollars \$100,000~~ of valuation fair market value, for ..... 4596  
(insert the number of years the levy is to be imposed, or that it 4597  
will be levied for a continuing period of time)? 4598

	FOR THE BOND ISSUE AND LEVY (OR LEVIES)		4599
	AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)	"	4600

(5) After the approval of a tax for the current expenses of 4601  
the school district and of partnering community schools under 4602  
division (J) of this section, and prior to the time the first 4603  
collection and distribution from the levy can be made, the board 4604  
of education may anticipate a fraction of the proceeds of the levy 4605  
for the current expenses of the school district and issue 4606  
anticipation notes in a principal amount not exceeding fifty per 4607  
cent of the estimated proceeds of the levy to be collected during 4608  
the first year of the levy and allocated to the school district. 4609  
The portion of levy proceeds to be allocated to partnering 4610  
community schools shall not be included in the estimated proceeds 4611  
anticipated under this division and shall not be used to pay debt 4612  
charges on any anticipation notes. 4613

The notes shall be issued as provided in section 133.24 of 4614  
the Revised Code, shall have principal payments during each year 4615  
after the year of their issuance over a period not to exceed five 4616  
years, and may have a principal payment in the year of their 4617  
issuance. 4618

(6) A tax for the current expenses of the school district and 4619  
of partnering community schools levied under division (J) of this 4620  
section for a specified number of years may be renewed or replaced 4621  
in the same manner as a tax for the current expenses of a school 4622  
district and of partnering community schools levied under division 4623  
(B) of section 5705.21 of the Revised Code. A tax for the current 4624

expenses of the school district and of partnering community 4625  
 schools levied under this division for a continuing period of time 4626  
 may be decreased in accordance with section 5705.261 of the 4627  
 Revised Code. 4628

(7) The proceeds from the issuance of the general obligation 4629  
 bonds under division (J) of this section shall be used solely to 4630  
 pay for permanent improvements of the school district and not for 4631  
 permanent improvements of partnering community schools. 4632

**Sec. 5705.219.** (A) As used in this section: 4633

(1) "Eligible school district" means a city, local, or 4634  
 exempted village school district in which the taxes charged and 4635  
 payable for current expenses on residential/agricultural real 4636  
 property in the tax year preceding the year in which the levy 4637  
 authorized by this section will be submitted for elector approval 4638  
 or rejection are greater than two per cent of the taxable value of 4639  
 the residential/agricultural real property. 4640

(2) "Residential/agricultural real property" and 4641  
 "nonresidential/agricultural real property" means the property 4642  
 classified as such under section 5713.041 of the Revised Code. 4643

(3) "Effective tax rate" and "taxes charged and payable" have 4644  
 the same meanings as in division (B) of section 319.301 of the 4645  
 Revised Code. 4646

(B) On or after January 1, 2010, but before January 1, 2015, 4647  
 the board of education of an eligible school district, by a vote 4648  
 of two-thirds of all its members, may adopt a resolution proposing 4649  
 to convert existing levies imposed for the purpose of current 4650  
 expenses into a levy raising a specified amount of tax money by 4651  
 repealing all or a portion of one or more of those existing levies 4652  
 and imposing a levy in excess of the ten-mill limitation that will 4653

raise a specified amount of money for current expenses of the 4654  
district. 4655

The board of education shall certify a copy of the resolution 4656  
to the tax commissioner not later than one hundred five days 4657  
before the election upon which the repeal and levy authorized by 4658  
this section will be proposed to the electors. Within ten days 4659  
after receiving the copy of the resolution, the tax commissioner 4660  
shall determine each of the following and certify the 4661  
determinations to the board of education: 4662

(1) The dollar amount to be raised by the proposed levy, 4663  
which shall be the product of: 4664

(a) The difference between the aggregate effective tax rate 4665  
for residential/agricultural real property for the tax year 4666  
preceding the year in which the repeal and levy will be proposed 4667  
to the electors and twenty mills ~~per~~ for each one dollar of 4668  
taxable value; 4669

(b) The total taxable value of all property on the tax list 4670  
of real and public utility property for the tax year preceding the 4671  
year in which the repeal and levy will be proposed to the 4672  
electors. 4673

(2) The estimated tax rate of the proposed levy. 4674

(3) The existing levies and any portion of an existing levy 4675  
to be repealed upon approval of the question. Levies shall be 4676  
repealed in reverse chronological order from most recently imposed 4677  
to least recently imposed until the sum of the effective tax rates 4678  
repealed for residential/agricultural real property is equal to 4679  
the difference calculated in division (B)(1)(a) of this section. 4680

(4) The sum of the following: 4681

(a) The total taxable value of nonresidential/agricultural 4682

real property for the tax year preceding the year in which the  
 repeal and levy will be proposed to the electors multiplied by the  
 difference between (i) the aggregate effective tax rate for  
 nonresidential/agricultural real property for the existing levies  
 and any portion of an existing levy to be repealed and (ii) the  
 amount determined under division (B)(1)(a) of this section, but  
 not less than zero;

(b) The total taxable value of public utility tangible  
 personal property for the tax year preceding the year in which the  
 repeal and levy will be proposed to the electors multiplied by the  
 difference between (i) the aggregate voted tax rate for the  
 existing levies and any portion of an existing levy to be repealed  
 and (ii) the amount determined under division (B)(1)(a) of this  
 section, but not less than zero.

(C) Upon receipt of the certification from the tax  
 commissioner under division (B) of this section, a majority of the  
 members of the board of education may adopt a resolution proposing  
 the repeal of the existing levies as identified in the  
 certification and the imposition of a levy in excess of the  
 ten-mill limitation that will raise annually the amount certified  
 by the commissioner. If the board determines that the tax should  
 be for an amount less than that certified by the commissioner, the  
 board may request that the commissioner redetermine the rate under  
 division (B)(2) of this section on the basis of the lesser amount  
 the levy is to raise as specified by the board. The amount  
 certified under division (B)(4) and the levies to be repealed as  
 certified under division (B)(3) of this section shall not be  
 redetermined. Within ten days after receiving a timely request  
 specifying the lesser amount to be raised by the levy, the  
 commissioner shall redetermine the rate and recertify it to the  
 board as otherwise provided in division (B) of this section. Only

one such request may be made by the board of education of an 4714  
 eligible school district. 4715

The resolution shall state the first calendar year in which 4716  
 the levy will be due; the existing levies and any portion of an 4717  
 existing levy that will be repealed, as certified by the 4718  
 commissioner; the term of the levy expressed in years, which may 4719  
 be any number not exceeding ten, or that it will be levied for a 4720  
 continuing period of time; and the date of the election, which 4721  
 shall be the date of a primary or general election. 4722

Immediately upon its passage, the resolution shall go into 4723  
 effect and shall be certified by the board of education to the 4724  
 county auditor of the proper county. The county auditor and the 4725  
 board of education shall proceed as required under section 4726  
 5705.195 of the Revised Code. No publication of the resolution is 4727  
 necessary other than that provided for in the notice of election. 4728  
 Section 5705.196 of the Revised Code shall govern the matters 4729  
 concerning the election. The submission of a question to the 4730  
 electors under this section is subject to the limitation on the 4731  
 number of election dates established by section 5705.214 of the 4732  
 Revised Code. 4733

(D) The form of the ballot to be used at the election 4734  
 provided for in this section shall be as follows: 4735

"Shall the existing levy of ..... (insert the voted 4736  
 millage rate of the levy to be repealed), currently being charged 4737  
 against residential and agricultural property by the ..... 4738  
 (insert the name of school district) at a rate of ..... 4739  
 (insert the residential/agricultural real property effective tax 4740  
 rate of the levy being repealed) for the purpose of ..... 4741  
 (insert the purpose of the existing levy) be repealed, and shall a 4742  
 levy be imposed by the ..... (insert the name of school 4743

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)?

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	FOR THE REPEAL AND TAX
	AGAINST THE REPEAL AND TAX

"

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If the question submitted is a proposal to repeal all or a 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.

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

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first year, the levy shall be included in the annual tax budget 4774  
that is certified to the county budget commission. 4775

(F) A levy imposed under this section for a continuing period 4776  
of time may be decreased or repealed pursuant to section 5705.261 4777  
of the Revised Code. If a levy imposed under this section is 4778  
decreased, the amount calculated under division (B)(4) of this 4779  
section and paid under section 5705.2110 of the Revised Code shall 4780  
be decreased by the same proportion as the levy is decreased. If 4781  
the levy is repealed, no further payments shall be made to the 4782  
district under that section. 4783

(G) At any time, the board of education, by a vote of 4784  
two-thirds of all of its members, may adopt a resolution to renew 4785  
a tax levied under this section. The resolution shall provide for 4786  
levying the tax and specifically all of the following: 4787

(1) That the tax shall be called, and designated on the 4788  
ballot as, a renewal levy; 4789

(2) The amount of the renewal tax, which shall be no more 4790  
than the amount of tax previously collected; 4791

(3) The number of years, not to exceed ten, that the renewal 4792  
tax will be levied, or that it will be levied for a continuing 4793  
period of time; 4794

(4) That the purpose of the renewal tax is for current 4795  
expenses. 4796

The board shall certify a copy of the resolution to the board 4797  
of elections not later than ninety days before the date of the 4798  
election at which the question is to be submitted, which shall be 4799  
the date of a primary or general election. 4800

(H) The form of the ballot to be used at the election on the 4801  
question of renewing a levy under this section shall be as 4802

follows:

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"Shall a tax levy renewing an existing levy of ..... 4804  
 (insert the annual dollar amount the levy is to produce each 4805  
 year), estimated to require ..... (insert the number of 4806  
 mills) mills for each ~~one-dollar~~ \$1 of valuation taxable value, 4807  
which amounts to \$..... for each \$100,000 of fair market 4808  
value, be imposed by the ..... (insert the name of school 4809  
 district) for the purpose of current expenses for a period of 4810  
 ..... (insert the number of years the levy is to be imposed, 4811  
 or that it will be levied for a continuing period of time), 4812  
 commencing in ..... (insert the first year the tax is to be 4813  
 levied), first due in calendar year ..... (insert the first 4814  
 calendar year in which the tax shall be due)? 4815

4816

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

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If the levy submitted is to be for less than the amount of 4820  
 money previously collected, the form of the ballot shall be 4821  
 modified to add "and reducing" after "renewing" and to add before 4822  
 "estimated to require" the statement "be approved at a tax rate 4823  
 necessary to produce \$..... (insert the lower annual dollar 4824  
 amount the levy is to produce each year)." 4825

**Sec. 5705.233.** (A) As used in this section, "criminal justice 4826  
 facility" means any facility located within the county in which a 4827  
 tax is levied under this section and for which the board of 4828  
 commissioners of such county may make an appropriation under 4829  
 section 307.45 of the Revised Code. 4830

(B) The board of county commissioners of any county, at any 4831

time, may declare by resolution that it may be necessary for the  
 county to issue general obligation bonds for permanent  
 improvements to a criminal justice facility, including the  
 acquisition, construction, enlargement, renovation, or maintenance  
 of such a facility. The resolution shall state all of the  
 following:

- (1) The necessity and purpose of the bond issue;
- (2) The date of the general or special election at which the  
 question shall be submitted to the electors;
- (3) The amount, approximate date, estimated rate of interest,  
 and maximum number of years over which the principal of the bonds  
 may be paid;
- (4) The necessity of levying a tax outside the ten-mill  
 limitation to pay debt charges on the bonds and any anticipatory  
 securities.

On adoption of the resolution, the board of county  
 commissioners shall certify a copy of it to the county auditor.  
 The county auditor promptly shall estimate and certify to the  
 board the average annual property tax rate, expressed in mills for  
 each one dollar of taxable value and in dollars for each one  
 hundred thousand dollars of fair market value, required throughout  
 the stated maturity of the bonds to pay debt charges on the bonds  
and the amount the levy is estimated to collect for each tax year  
 it is levied, in the same manner as under division (C) of section  
 133.18 of the Revised Code. Division Except as provided in  
 division (C) of this section, division (B) of section 5705.03 of  
 the Revised Code does not apply to tax levy proceedings initiated  
 under this section.

- (C) After receiving the county auditor's certification under

division (B) of this section and, if applicable, section 5705.03 4861  
of the Revised Code, the board of county commissioners may declare 4862  
by resolution that the amount of taxes that can be raised within 4863  
the ten-mill limitation will be insufficient to provide an 4864  
adequate amount for the present and future criminal justice 4865  
requirements of the county; that it is necessary to issue general 4866  
obligation bonds of the county for permanent improvements to a 4867  
criminal justice facility and to levy an additional tax in excess 4868  
of the ten-mill limitation to pay debt charges on the bonds and 4869  
any anticipatory securities; that it is necessary for a specified 4870  
number of years or for a continuing period of time to levy 4871  
additional taxes in excess of the ten-mill limitation to provide 4872  
funds for the acquisition, construction, enlargement, renovation, 4873  
maintenance, and financing of permanent improvements to such a 4874  
criminal justice facility or to pay for operating expenses of the 4875  
facility and other criminal justice services for which the board 4876  
may make an appropriation under section 307.45 of the Revised 4877  
Code, or both; and that the question of the bonds and taxes shall 4878  
be submitted to the electors of the county at a general or special 4879  
election, which shall not be earlier than ninety days after 4880  
certification of the resolution to the board of elections, and the 4881  
date of which shall be consistent with section 3501.01 of the 4882  
Revised Code. The resolution shall specify all of the following: 4883

(1) The county auditor's estimate of the average annual 4884  
property tax rate required throughout the stated maturity of the 4885  
bonds to pay debt charges on the bonds; 4886

(2) The proposed rate of the tax, if any, for operating 4887  
expenses and criminal justice services, the first year the tax 4888  
will be levied, and the number of years it will be levied, or that 4889  
it will be levied for a continuing period of time; 4890

(3) The proposed rate of the tax, if any, for permanent 4891  
 improvements to a criminal justice facility, the first year the 4892  
 tax will be levied, and the number of years it will be levied, or 4893  
 that it will be levied for a continuing period of time. 4894

The resolution shall go into immediate effect upon its 4895  
 passage, and no publication of it is necessary other than that 4896  
 provided in the notice of election, except that division (B) of 4897  
section 5705.03 of the Revised Code applies if the resolution 4898  
proposes an additional tax for operating expenses and criminal 4899  
justice services or permanent improvements. The board of county 4900  
 commissioners shall certify, immediately after its adoption, a 4901  
 copy of the resolution, along with copies of the auditor's 4902  
 estimate certifications under division (B) of this section or 4903  
section 5705.03 of the Revised Code, if applicable, and ~~its the~~ 4904  
~~board's~~ resolution under division (B) of this section, to the 4905  
 board of elections ~~immediately after its adoption.~~ 4906

(D) The board of elections shall make the arrangements for 4907  
 the submission of the question proposed under division (C) of this 4908  
 section to the electors of the county, and the election shall be 4909  
 conducted, canvassed, and certified in the same manner as regular 4910  
 elections in the county for the election of county officers. The 4911  
 resolution shall be put before the electors as one ballot 4912  
 question, with a favorable vote indicating approval of the bond 4913  
 issue, the levy to pay debt charges on the bonds and any 4914  
 anticipatory securities, the operating expenses and criminal 4915  
 justice services levy, and the permanent improvements levy, as 4916  
 those levies may be proposed. The board of elections shall publish 4917  
 notice of the election in a newspaper of general circulation in 4918  
 the county once a week for two consecutive weeks, or as provided 4919  
 in section 7.16 of the Revised Code, before the election. If a 4920  
 board of elections operates and maintains a web site, that board 4921

also shall post notice of the election on its web site for thirty	4922
days before the election. The notice of election shall state all	4923
of the following:	4924
(1) The principal amount of the proposed bond issue;	4925
(2) The permanent improvements for which the bonds are to be	4926
issued;	4927
(3) The maximum number of years over which the principal of	4928
the bonds may be paid;	4929
(4) The estimated additional average annual property tax	4930
rate, <u>expressed in mills for each one dollar of taxable value and</u>	4931
<u>in dollars for each one hundred thousand dollars of fair market</u>	4932
<u>value</u> , to pay the debt charges on the bonds, as certified by the	4933
county auditor;	4934
(5) The proposed rate of the additional tax, if any, for	4935
operating expenses and criminal justice services;	4936
(6) The number of years the operating expenses or criminal	4937
justice services tax will be in effect, or that it will be in	4938
effect for a continuing period of time;	4939
(7) The proposed rate of the additional tax, if any, for	4940
permanent improvements;	4941
(8) The number of years the permanent improvements tax will	4942
be in effect, or that it will be in effect for a continuing period	4943
of time;	4944
(9) <u>The estimated annual collections of the debt levy and, if</u>	4945
<u>applicable, the current operating expenses or criminal justice</u>	4946
<u>services levy and permanent improvements levy, as certified by the</u>	4947
<u>county auditor;</u>	4948
<u>(10)</u> The time and place of the election.	4949

(E) The form of the ballot for an election under this section 4950  
is as follows: 4951

"Shall ..... be authorized to do the following: 4952

(1) Issue bonds for the purpose of ..... in the 4953  
principal amount of \$....., to be repaid annually over a maximum 4954  
period of ..... years, and levy a property tax outside the 4955  
ten-mill limitation, estimated by the county auditor to collect 4956  
\$..... annually and to average over the bond repayment period 4957  
..... mills for each ~~one dollar~~ \$1 of tax valuation taxable 4958  
value, which amounts to \$..... (~~rate expressed in cents or~~ 4959  
~~dollars and cents, such as "36 cents" or "\$1.41"~~) for each \$100 4960  
\$100,000 of tax valuation fair market value, to pay the annual 4961  
debt charges on the bonds, and to pay debt charges on any notes 4962  
issued in anticipation of those bonds?" 4963

If either a levy for permanent improvements or a levy for 4964  
operating expenses and criminal justice services is proposed, or 4965  
both are proposed, the ballot also shall contain the following 4966  
language, as appropriate: 4967

"(2) Levy an additional property tax to provide funds for the 4968  
acquisition, construction, enlargement, renovation, maintenance, 4969  
and financing of permanent improvements to a criminal justice 4970  
facility, that the county auditor estimates will collect \$..... 4971  
annually, at a rate not exceeding ..... mills for each ~~one~~ 4972  
~~dollar~~ \$1 of tax valuation taxable value, which amounts to 4973  
\$..... (~~rate expressed in cents or dollars and cents~~) for each 4974  
~~\$100~~ \$100,000 of tax valuation fair market value, for ..... 4975  
(number of years of the levy, or a continuing period of time)? 4976

(3) Levy an additional property tax to pay operating expenses 4977  
of a criminal justice facility and provide other criminal justice 4978  
services, that the county auditor estimates will collect \$..... 4979

annually, at a rate not exceeding ..... mills for each ~~one~~ 4980  
~~dollar~~ \$1 of ~~tax valuation~~ taxable value, which amounts to 4981  
~~\$. . . . . (rate expressed in cents or dollars and cents)~~ for each 4982  
~~\$100~~ \$100,000 of ~~tax valuation~~ fair market value, for ..... 4983  
(number of years of the levy, or a continuing period of time)? 4984

FOR THE BOND ISSUE AND LEVY (OR LEVIES) 4985

AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)" 4986

(F) The board of elections promptly shall certify the results 4987  
of the election to the tax commissioner and the county auditor. If 4988  
a majority of the electors voting on the question vote for it, the 4989  
board of county commissioners may proceed with issuance of the 4990  
bonds and the levy and collection of the property tax for the debt 4991  
service on the bonds and any anticipatory securities in the same 4992  
manner and subject to the same limitations as for securities 4993  
issued under section 133.18 of the Revised Code, and with the levy 4994  
and collection of the property tax or taxes for operating expenses 4995  
and criminal justice services and for permanent improvements at 4996  
the additional rate or any lesser rate in excess of the ten-mill 4997  
limitation. Any securities issued by the board of commissioners 4998  
under this section are Chapter 133. securities, as that term is 4999  
defined in section 133.01 of the Revised Code. 5000

(G)(1) After the approval of a tax for operating expenses and 5001  
criminal justice services under this section and before the time 5002  
the first collection and distribution from the levy can be made, 5003  
the board of county commissioners may anticipate a fraction of the 5004  
proceeds of the levy and issue anticipation notes in a principal 5005  
amount not exceeding fifty per cent of the total estimated 5006  
proceeds of the tax to be collected during the first year of the 5007  
levy. 5008

(2) After the approval of a tax under this section for 5009

permanent improvements to a criminal justice facility, the board  
of county commissioners may anticipate a fraction of the proceeds  
of the tax and issue anticipation notes in a principal amount not  
exceeding fifty per cent of the total estimated proceeds of the  
tax remaining to be collected in each year over a period of five  
years after issuance of the notes.

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

(H) A tax for operating expenses and criminal justice  
services or for permanent improvements levied under this section  
for a specified number of years may be renewed or replaced in the  
same manner as a tax for current operating expenses or permanent  
improvements levied under section 5705.19 of the Revised Code. A  
tax levied under this section for a continuing period of time may  
be decreased in accordance with section 5705.261 of the Revised  
Code.

**Sec. 5705.25.** (A) A copy of any resolution adopted as  
provided in section 5705.19 or 5705.2111 of the Revised Code shall  
be certified by the taxing authority to the board of elections of  
the proper county not less than ninety days before the general  
election in any year, and the board shall submit the proposal to  
the electors of the subdivision at the succeeding November  
election. In the case of a qualifying library levy, the board  
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 5040  
imposed, shall not be placed on the ballot unless the question is 5041  
submitted at the general election held during the last year the 5042  
tax to be renewed may be extended on the real and public utility 5043  
property tax list and duplicate, or at any election held in the 5044  
ensuing year. The limitation of the foregoing sentence does not 5045  
apply to a resolution to renew and increase or to renew part of an 5046  
existing levy that was imposed under section 5705.191 of the 5047  
Revised Code to supplement the general fund for the purpose of 5048  
making appropriations for one or more of the following purposes: 5049  
for public assistance, human or social services, relief, welfare, 5050  
hospitalization, health, and support of general hospitals. The 5051  
limitation of the second preceding sentence also does not apply to 5052  
a resolution that proposes to renew two or more existing levies 5053  
imposed under section 5705.222 or division (L) of section 5705.19 5054  
of the Revised Code, or under section 5705.21 or 5705.217 of the 5055  
Revised Code, in which case the question shall be submitted on the 5056  
date of the general or primary election held during the last year 5057  
at least one of the levies to be renewed may be extended on the 5058  
real and public utility property tax list and duplicate, or at any 5059  
election held during the ensuing year. For purposes of this 5060  
section, a levy shall be considered to be an "existing levy" 5061  
through the year following the last year it can be placed on that 5062  
tax list and duplicate. 5063

The board shall make the necessary arrangements for the 5064  
submission of such questions to the electors of such subdivision, 5065  
library district, or association library district, and the 5066  
election shall be conducted, canvassed, and certified in the same 5067  
manner as regular elections in such subdivision, library district, 5068  
or association library district for the election of county 5069  
officers. Notice of the election shall be published in a newspaper 5070

of general circulation in the subdivision, library district, or association library district once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, prior to the election. If the board of elections operates and maintains a web site, the board of elections shall post notice of the election on its web site for thirty days prior to the election. The notice shall state the purpose, the levy's estimated annual collections, the proposed increase in rate expressed in dollars ~~and cents~~ for each one hundred thousand dollars of ~~valuation fair market value~~ as well as in mills for each one dollar of ~~valuation taxable value~~, the number of years during which the increase will be in effect, the first month and year in which the tax will be levied, and the time and place of the election.

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

"An additional tax for the benefit of (name of subdivision or public library) ..... for the purpose of (purpose stated in the resolution) ....., that the county auditor estimates will collect \$..... annually, at a rate not exceeding ..... mills for each ~~one dollar~~ \$1 of ~~valuation taxable value~~, which amounts to ~~(rate expressed in dollars and cents)~~ \$..... for each ~~one hundred dollars~~ \$100,000 of ~~valuation fair market value~~, for ..... (life of indebtedness or number of years the levy is to run).

	For the Tax Levy	"
	Against the Tax Levy	

(C) If the levy is to be in effect for a continuing period of time, the notice of election and the form of ballot shall so state

instead of setting forth a specified number of years for the levy. 5101

If the tax is to be placed on the current tax list, the form 5102  
of the ballot shall be modified by adding, after the statement of 5103  
the number of years the levy is to run, the phrase ", commencing 5104  
in ..... (first year the tax is to be levied), first due in 5105  
calendar year ..... (first calendar year in which the tax 5106  
shall be due)."

If the levy submitted is a proposal to renew, increase, or 5108  
decrease an existing levy, the form of the ballot specified in 5109  
division (B) of this section ~~may~~ must be changed by substituting 5110  
for the words "An additional" at the beginning of the form, the 5111  
words "A renewal of a" in case of a proposal to renew an existing 5112  
levy in the same amount; the words "A renewal of ..... mills 5113  
and an increase of ..... mills for each \$1 of taxable value to 5114  
constitute a" in the case of an increase; or the words "A renewal 5115  
of part of an existing levy, being a reduction of ..... mills for 5116  
each \$1 of taxable value, to constitute a" in the case of a 5117  
decrease in the proposed levy. 5118

If the levy submitted is a proposal to renew two or more 5119  
existing levies imposed under section 5705.222 or division (L) of 5120  
section 5705.19 of the Revised Code, or under section 5705.21 or 5121  
5705.217 of the Revised Code, the form of the ballot specified in 5122  
division (B) of this section shall be modified by substituting for 5123  
the words "an additional tax" the words "a renewal of ....(insert 5124  
the number of levies to be renewed) existing taxes." 5125

If the levy submitted is a levy under section 5705.72 of the 5126  
Revised Code or a proposal to renew, increase, or decrease an 5127  
existing levy imposed under that section, the name of the 5128  
subdivision shall be "the unincorporated area of ..... (name 5129  
of township)." 5130

The question covered by such resolution shall be submitted as 5131  
 a separate proposition but may be printed on the same ballot with 5132  
 any other proposition submitted at the same election, other than 5133  
 the election of officers. More than one such question may be 5134  
 submitted at the same election. 5135

(D) A levy voted in excess of the ten-mill limitation under 5136  
 this section shall be certified to the tax commissioner. In the 5137  
 first year of the levy, it shall be extended on the tax lists 5138  
 after the February settlement succeeding the election. If the 5139  
 additional tax is to be placed upon the tax list of the current 5140  
 year, as specified in the resolution providing for its submission, 5141  
 the result of the election shall be certified immediately after 5142  
 the canvass by the board of elections to the taxing authority, who 5143  
 shall make the necessary levy and certify it to the county 5144  
 auditor, who shall extend it on the tax lists for collection. 5145  
 After the first year, the tax levy shall be included in the annual 5146  
 tax budget that is certified to the county budget commission. 5147

**Sec. 5705.251.** (A) A copy of a resolution adopted under 5148  
 section 5705.212 or 5705.213 of the Revised Code shall be 5149  
 certified by the board of education to the board of elections of 5150  
 the proper county not less than ninety days before the date of the 5151  
 election specified in the resolution, and the board of elections 5152  
 shall submit the proposal to the electors of the school district 5153  
 at a special election to be held on that date. The board of 5154  
 elections shall make the necessary arrangements for the submission 5155  
 of the question or questions to the electors of the school 5156  
 district, and the election shall be conducted, canvassed, and 5157  
 certified in the same manner as regular elections in the school 5158  
 district for the election of county officers. Notice of the 5159  
 election shall be published in a newspaper of general circulation 5160

in the subdivision once a week for two consecutive weeks, or as 5161  
 provided in section 7.16 of the Revised Code, prior to the 5162  
 election. If the board of elections operates and maintains a web 5163  
 site, the board of elections shall post notice of the election on 5164  
 its web site for thirty days prior to the election. 5165

(1) In the case of a resolution adopted under section 5166  
 5705.212 of the Revised Code, the notice shall state separately, 5167  
 for each tax being proposed, the purpose; the proposed increase in 5168  
 rate, expressed in dollars ~~and cents~~ for each one hundred thousand 5169  
 dollars of ~~valuation~~ fair market value as well as in mills for 5170  
 each one dollar of ~~valuation~~ taxable value; the number of years 5171  
 during which the increase will be in effect; and the first 5172  
 calendar year in which the tax will be due. The notice shall also 5173  
state the original tax's estimated annual collections and the 5174  
estimated aggregate annual collections of all such taxes. For an 5175  
 election on the question of a renewal levy, the notice shall state 5176  
 the purpose; the levy's estimated annual collections; the proposed 5177  
 rate, expressed in dollars ~~and cents~~ for each one hundred thousand 5178  
 dollars of ~~valuation~~ fair market value as well as in mills for 5179  
 each one dollar of ~~valuation~~ taxable value; and the number of 5180  
 years the tax will be in effect. If the resolution is adopted 5181  
 under division (C) of that section, the rate of each tax being 5182  
 proposed shall be expressed as both the total rate and the portion 5183  
 of the total rate to be allocated to the qualifying school 5184  
 district and the portion to be allocated to partnering community 5185  
 schools. 5186

(2) In the case of a resolution adopted under section 5187  
 5705.213 of the Revised Code, the notice shall state the purpose; 5188  
 the amount proposed to be raised by the tax in the first year it 5189  
 is levied; the estimated average additional tax rate for the first 5190  
 year it is proposed to be levied, expressed in mills for each one 5191

dollar of ~~valuation taxable value~~ and in dollars ~~and cents~~ for 5192  
each one hundred thousand dollars of ~~valuation fair market value~~; 5193  
the number of years during which the increase will be in effect; 5194  
and the first calendar year in which the tax will be due. The 5195  
notice also shall state the amount by which the amount to be 5196  
raised by the tax may be increased in each year after the first 5197  
year. The amount of the allowable increase may be expressed in 5198  
terms of a dollar increase over, or a percentage of, the amount 5199  
raised by the tax in the immediately preceding year. For an 5200  
election on the question of a renewal levy, the notice shall state 5201  
the purpose; the amount proposed to be raised by the tax; the 5202  
estimated tax rate, expressed in mills for each one dollar of 5203  
~~valuation taxable value~~ and in dollars ~~and cents~~ for each one 5204  
hundred thousand dollars of ~~valuation fair market value~~; and the 5205  
number of years the tax will be in effect. 5206

In any case, the notice also shall state the time and place 5207  
of the election. 5208

(B)(1) The form of the ballot in an election on taxes 5209  
proposed under section 5705.212 of the Revised Code shall be as 5210  
follows: 5211

"Shall the ..... school district be authorized to levy 5212  
taxes for current expenses, the aggregate rate of which may 5213  
increase in ..... (number) increment(s) of not more than ..... 5214  
mill(s) for each ~~dollar~~ \$1 of ~~valuation taxable value~~, from an 5215  
original rate of ..... mill(s) for each ~~dollar~~ \$1 of ~~valuation~~ 5216  
~~taxable value~~, which amounts to \$..... ~~(rate expressed in dollars~~ 5217  
~~and cents)~~ for each ~~one hundred dollars~~ \$100,000 of ~~valuation fair~~ 5218  
~~market value~~, that the county auditor estimates will collect 5219  
\$..... annually, to a maximum rate of ..... mill(s) for each 5220  
~~dollar~~ \$1 of ~~valuation taxable value~~, which amounts to \$..... 5221

~~(rate expressed in dollars and cents)~~ for each ~~one hundred dollars~~ 5222  
\$100,000 of valuation fair market value, that the county auditor 5223  
estimates will collect \$..... annually? The original tax is first 5224  
proposed to be levied in ..... (the first year of the tax), and 5225  
the incremental tax in ..... (the first year of the increment) 5226  
(if more than one incremental tax is proposed in the resolution, 5227  
the first year that each incremental tax is proposed to be levied 5228  
shall be stated in the preceding format, and the increments shall 5229  
be referred to as the first, second, third, or fourth increment, 5230  
depending on their number). The aggregate rate of tax so 5231  
authorized will ..... (insert either, "expire with the 5232  
original rate of tax which shall be in effect for ..... years" or 5233  
"be in effect for a continuing period of time"). 5234

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	FOR THE TAX LEVIES	
	AGAINST THE TAX LEVIES	"

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If the tax is proposed by a qualifying school district under 5239  
division (C)(1) of section 5705.212 of the Revised Code, the form 5240  
of the ballot shall be modified by adding, after the phrase "each 5241  
~~dollar \$1~~ of valuation taxable value," the following: "(of which 5242  
..... mills is to be allocated to partnering community schools)." 5243

(2) The form of the ballot in an election on the question of 5244  
a renewal levy under section 5705.212 of the Revised Code shall be 5245  
as follows: 5246

"Shall the ..... school district be authorized to renew a 5247  
tax for current expenses, that the county auditor estimates will 5248  
collect \$..... annually, at a rate not exceeding ..... mills 5249  
for each ~~dollar \$1~~ of valuation taxable value, which amounts to 5250  
~~\$..... (rate expressed in dollars and cents)~~ for each one 5251

~~hundred dollars~~ \$100,000 of ~~valuation~~ fair market value, for 5252  
 ..... (number of years the levy shall be in effect, or a 5253  
 continuing period of time)? 5254

	FOR THE TAX LEVY	
	AGAINST THE TAX LEVY	"

If the tax is proposed by a qualifying school district under 5259  
 division (C)(2) of section 5705.212 of the Revised Code and the 5260  
 total rate and the rates allocated to the school district and 5261  
 partnering community schools are to remain the same as those of 5262  
 the levy being renewed, the form of the ballot shall be modified 5263  
 by adding, after the phrase "each ~~dollar~~ \$1 of ~~valuation~~ taxable 5264  
value," the following: "(of which ..... mills is to be allocated 5265  
 to partnering community schools)." If the total rate is to be 5266  
 increased, the form of the ballot shall state that the proposal is 5267  
 to renew the existing tax with an increase in rate and shall state 5268  
 the increase in rate, the total rate resulting from the increase, 5269  
 and, of that rate, the portion of the rate to be allocated to 5270  
 partnering community schools. If the total rate is to be 5271  
 decreased, the form of the ballot shall state that the proposal is 5272  
 to renew a part of the existing tax and shall state the reduction 5273  
 in rate, the total rate resulting from the decrease, and, of that 5274  
 rate, the portion of the rate to be allocated to partnering 5275  
 community schools. 5276

(3) If a tax proposed by a ballot form prescribed in division 5277  
 (B)(1) or (2) of this section is to be placed on the current tax 5278  
 list, the form of the ballot shall be modified by adding, after 5279  
 the statement of the number of years the levy is to be in effect, 5280  
 the phrase ", commencing in ..... (first year the tax is to 5281

be levied), first due in calendar year ..... (first calendar year in which the tax shall be due)." 5282  
 5283

(C) The form of the ballot in an election on a tax proposed under section 5705.213 of the Revised Code shall be as follows: 5284  
 5285

"Shall the ..... school district be authorized to levy the following tax for current expenses? The tax will first be levied in ..... (year) to raise \$..... (~~dollars~~). In the ..... (number of years) following years, the tax will increase by not more than ..... (per cent or dollar amount of increase) each year, so that, during ..... (last year of the tax), the tax will raise approximately ..... (dollars). The county auditor estimates that the rate of ~~the tax per dollar of valuation~~ will be ..... mill(s) for each \$1 of taxable value, which amounts to \$..... ~~per one hundred dollars for each \$100,000 of valuation fair market value~~, both during ..... (first year of the tax) and ..... mill(s) for each \$1 of taxable value, which amounts to \$..... ~~per one hundred dollars for each \$100,000 of valuation fair market value~~, during ..... (last year of the tax). The tax will not be levied after ..... (year). 5286  
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	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

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The form of the ballot in an election on the question of a renewal levy under section 5705.213 of the Revised Code shall be as follows: 5301  
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"Shall the ..... school district be authorized to renew a tax for current expenses which will raise \$..... (~~dollars~~), estimated by the county auditor to be ..... mills for each 5308  
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dollar \$1 of ~~valuation taxable value~~, which amounts to \$..... 5311  
 (~~rate expressed in dollars and cents~~) for each ~~one hundred dollars~~ 5312  
\$100,000 of ~~valuation~~ fair market value? The tax shall be in 5313  
 effect for ..... (the number of years the levy shall be in 5314  
 effect, or a continuing period of time). 5315

	FOR THE TAX LEVY	
	AGAINST THE TAX LEVY	"

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If the tax is to be placed on the current tax list, the form 5320  
 of the ballot shall be modified by adding, after the statement of 5321  
 the number of years the levy is to be in effect, the phrase ", 5322  
 commencing in ..... (first year the tax is to be levied), 5323  
 first due in calendar year ..... (first calendar year in 5324  
 which the tax shall be due)." 5325

(D) The question covered by a resolution adopted under 5326  
 section 5705.212 or 5705.213 of the Revised Code shall be 5327  
 submitted as a separate question, but may be printed on the same 5328  
 ballot with any other question submitted at the same election, 5329  
 other than the election of officers. More than one question may be 5330  
 submitted at the same election. 5331

(E) Taxes voted in excess of the ten-mill limitation under 5332  
 division (B) or (C) of this section shall be certified to the tax 5333  
 commissioner. If an additional tax is to be placed upon the tax 5334  
 list of the current year, as specified in the resolution providing 5335  
 for its submission, the result of the election shall be certified 5336  
 immediately after the canvass by the board of elections to the 5337  
 board of education. The board of education immediately shall make 5338  
 the necessary levy and certify it to the county auditor, who shall 5339  
 extend it on the tax list for collection. After the first year, 5340

the levy shall be included in the annual tax budget that is 5341  
certified to the county budget commission. 5342

**Sec. 5705.261. (A)** The question of decrease of an increased 5343  
rate of levy approved for a continuing period of time by the 5344  
voters of a subdivision or, in the case of a qualifying library 5345  
levy, the voters of the library district or association library 5346  
district, may be initiated by the filing of a petition with the 5347  
board of elections of the proper county not less than ninety days 5348  
before the general election in any year requesting that an 5349  
election be held on such question. Such petition shall state the 5350  
amount of the proposed decrease in the rate of levy and shall be 5351  
signed by qualified electors residing in the subdivision, library 5352  
district, or association library district equal in number to at 5353  
least ten per cent of the total number of votes cast in the 5354  
subdivision, library district, or association library district for 5355  
the office of governor at the most recent general election for 5356  
that office. Only one such petition may be filed during each 5357  
five-year period following the election at which the voters 5358  
approved the increased rate for a continuing period of time. 5359

After determination by it that such petition is valid, the 5360  
board of elections shall ~~submit~~ do both of the following: 5361

(1) Request that the county auditor certify to the board an 5362  
estimate of the levy's annual collections in the same manner as 5363  
required for a tax levy under section 5705.03 of the Revised Code. 5364  
If the subdivision, library district, or association library 5365  
district is located in more than one county, the county auditor 5366  
shall obtain from the county auditor of each other county in which 5367  
the subdivision or district is located the tax valuation 5368  
applicable to the portion of the subdivision or district in that 5369  
county. 5370

The county auditor shall certify such information to the board of elections within ten days after receiving the board's request. 5371  
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(2) Submit the question to the electors of the subdivision, library district, or association library district at the succeeding general election pursuant to division (B) of this section. The 5374  
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(B) The election shall be conducted, canvassed, and certified in the same manner as regular elections in such subdivision, library district, or association library district for county offices. Notice of the election shall be published in a newspaper of general circulation in the district once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, prior to the election. If the board of elections operates and maintains a web site, the board of elections shall post notice of the election on its web site for thirty days prior to the election. The notice shall state the purpose, the levy's estimated annual collections, the amount of the proposed decrease in rate, expressed in mills for each one dollar of taxable value and dollars for each one hundred thousand dollars of fair market value, and the time and place of the election. The form of the ballot cast at such election shall be prescribed by the secretary of state but must include all information required to be included in the notice. The question covered by ~~such~~ the petition shall be submitted as a separate proposition but it may be printed on the same ballot with any other propositions submitted at the same election other than the election of officers. If a majority of the qualified electors voting on the question of a decrease at such election approve the proposed decrease in rate, the result of the election shall be certified immediately after the canvass by the board of elections to the appropriate taxing authority, which

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shall thereupon, after the current year, cease to levy such 5402  
 increased rate or levy such tax at such reduced rate upon the 5403  
~~duplicate~~ tax list of the subdivision, library district, or 5404  
 association library district. If notes have been issued in 5405  
 anticipation of the collection of such levy, the taxing authority 5406  
 shall continue to levy and collect under authority of the election 5407  
 authorizing the original levy such amounts as will be sufficient 5408  
 to pay the principal of and interest on such anticipation notes as 5409  
 the same fall due. 5410

In the case of a levy for the current expenses of a 5411  
 qualifying school district and of partnering community schools 5412  
 imposed under section 5705.192, division (B) of section 5705.21, 5413  
 division (C) of section 5705.212, or division (J) of section 5414  
 5705.218 of the Revised Code for a continuing period of time, the 5415  
 rate allocated to the school district and to partnering community 5416  
 schools shall each be decreased by a number of mills per dollar 5417  
 that is proportionate to the decrease in the rate of the levy in 5418  
 proportion to the rate at which the levy was imposed before the 5419  
 decrease. 5420

**Sec. 5705.55.** (A) The board of directors of a lake facilities 5421  
 authority, by a vote of two-thirds of all its members, may at any 5422  
 time declare by resolution that the amount of taxes which may be 5423  
 raised within the ten-mill limitation by levies on the current tax 5424  
 duplicate will be insufficient to provide an adequate amount for 5425  
 the necessary requirements of the authority, that it is necessary 5426  
 to levy a tax in excess of such limitation for any of the purposes 5427  
 specified in divisions (A), (B), (F), and (H) of section 5705.19 5428  
 of the Revised Code, and that the question of such additional tax 5429  
 levy shall be submitted by the board to the electors residing 5430  
 within the boundaries of the impacted lake district on the day of 5431

a primary or general election. The resolution shall conform to 5432  
section 5705.19 of the Revised Code, except that the tax levy may 5433  
be in effect for no more than five years, as set forth in the 5434  
resolution, unless the levy is for the payment of debt charges, 5435  
and the total number of mills levied for each dollar of taxable 5436  
valuation that may be levied under this section for any tax year 5437  
shall not exceed one mill. If the levy is for the payment of debt 5438  
charges, the levy shall be for the life of the bond indebtedness. 5439

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The resolution shall specify the date of holding the 5441  
election, which shall not be earlier than ninety days after the 5442  
adoption and certification of the resolution to the board of 5443  
elections. The resolution shall not include a levy on the current 5444  
tax list and duplicate unless the election is to be held at or 5445  
prior to the first Tuesday after the first Monday in November of 5446  
the current tax year. 5447

The resolution shall be certified to the board of elections 5448  
of the proper county or counties not less than ninety days before 5449  
the date of the election. The resolution shall go into immediate 5450  
effect upon its passage, and no publication of the resolution 5451  
shall be necessary other than that provided in the notice of 5452  
election. Section 5705.25 of the Revised Code shall govern the 5453  
arrangements for the submission of such question and other matters 5454  
concerning the election, to which that section refers, except that 5455  
the election shall be held on the date specified in the 5456  
resolution. If a majority of the electors voting on the question 5457  
so submitted in an election vote in favor of the levy, the board 5458  
of directors may forthwith make the necessary levy within the 5459  
boundaries of the impacted lake district at the additional rate in 5460  
excess of the ten-mill limitation on the tax list, for the purpose 5461  
stated in the resolution. The tax levy shall be included in the 5462

next annual tax budget that is certified to the county budget 5463  
commission. 5464

(B) The form of the ballot in an election held on the 5465  
question of levying a tax proposed pursuant to this section shall 5466  
be as follows or in any other form acceptable to the secretary of 5467  
state: 5468

"A tax for the benefit of (name of lake facilities authority) 5469  
..... for the purpose of ....., that the county auditor 5470  
estimates will collect \$..... annually, at a rate not exceeding 5471  
..... mills for each ~~one dollar~~ \$1 of ~~valuation~~ taxable value, 5472  
which amounts to ~~(rate expressed in dollars and cents)~~ 5473  
\$..... for each ~~one hundred dollars~~ \$100,000 of ~~valuation~~ 5474  
fair market value, for ..... (life of indebtedness or 5475  
number of years the levy is to run). 5476

5477

	For the Tax Levy	
	Against the Tax Levy	"

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(C) On approval of the levy, notes may be issued in 5481  
anticipation of the collection of the proceeds of the tax levy, 5482  
other than the proceeds to be received for the payment of bond 5483  
debt charges, in the amount and manner and at the times as are 5484  
provided in section 5705.193 of the Revised Code, for the issuance 5485  
of notes by a county in anticipation of the proceeds of a tax 5486  
levy. The lake facilities authority may borrow money in 5487  
anticipation of the collection of current revenues as provided in 5488  
section 133.10 of the Revised Code. 5489

(D) If a tax is levied under this section in a tax year, no 5490  
other taxing authority of a subdivision or taxing unit, including 5491

a port authority, may levy a tax on property in the impacted lake district in the same tax year if the purpose of the levy is substantially the same as the purpose for which the lake facilities authority of the impacted lake district was created.

**Sec. 5748.01.** As used in this chapter: 5496

(A) "School district income tax" means an income tax adopted under one of the following: 5497  
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(1) Former section 5748.03 of the Revised Code as it existed prior to its repeal by Amended Substitute House Bill No. 291 of the 115th general assembly; 5499  
5500  
5501

(2) Section 5748.03 of the Revised Code as enacted in Substitute Senate Bill No. 28 of the 118th general assembly; 5502  
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(3) Section 5748.08 of the Revised Code as enacted in Amended Substitute Senate Bill No. 17 of the 122nd general assembly; 5504  
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(4) Section 5748.021 of the Revised Code; 5506

(5) Section 5748.081 of the Revised Code; 5507

(6) Section 5748.09 of the Revised Code. 5508

(B) "Individual" means an individual subject to the tax levied by section 5747.02 of the Revised Code. 5509  
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(C) "Estate" means an estate subject to the tax levied by section 5747.02 of the Revised Code. 5511  
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(D) "Taxable year" means a taxable year as defined in division (M) of section 5747.01 of the Revised Code. 5513  
5514

(E) "Taxable income" means: 5515

(1) In the case of an individual, one of the following, as specified in the resolution imposing the tax: 5516  
5517

(a) Ohio adjusted gross income for the taxable year as 5518  
 defined in division (A) of section 5747.01 of the Revised Code, 5519  
 less the exemptions provided by section 5747.02 of the Revised 5520  
 Code, plus any amount deducted under division (A)(31) of section 5521  
 5747.01 of the Revised Code for the taxable year; 5522

(b) Wages, salaries, tips, and other employee compensation to 5523  
 the extent included in Ohio adjusted gross income as defined in 5524  
 section 5747.01 of the Revised Code, and net earnings from 5525  
 self-employment, as defined in section 1402(a) of the Internal 5526  
 Revenue Code, to the extent included in Ohio adjusted gross 5527  
 income. 5528

(2) In the case of an estate, taxable income for the taxable 5529  
 year as defined in division (S) of section 5747.01 of the Revised 5530  
 Code. 5531

(F) "Resident" of the school district means: 5532

(1) An individual who is a resident of this state as defined 5533  
 in division (I) of section 5747.01 of the Revised Code during all 5534  
 or a portion of the taxable year and who, during all or a portion 5535  
 of such period of state residency, is domiciled in the school 5536  
 district or lives in and maintains a permanent place of abode in 5537  
 the school district; 5538

(2) An estate of a decedent who, at the time of death, was 5539  
 domiciled in the school district. 5540

(G) "School district income" means: 5541

(1) With respect to an individual, the portion of the taxable 5542  
 income of an individual that is received by the individual during 5543  
 the portion of the taxable year that the individual is a resident 5544  
 of the school district and the school district income tax is in 5545  
 effect in that school district. An individual may have school 5546

district income with respect to more than one school district. 5547

(2) With respect to an estate, the taxable income of the 5548  
estate for the portion of the taxable year that the school 5549  
district income tax is in effect in that school district. 5550

(H) "Taxpayer" means an individual or estate having school 5551  
district income upon which a school district income tax is 5552  
imposed. 5553

(I) "School district purposes" means any of the purposes for 5554  
which a tax may be levied pursuant to division (A) of section 5555  
5705.21 of the Revised Code, including the combined purposes 5556  
authorized by section 5705.217 of the Revised Code. 5557

(J) "Fair market value" has the same meaning as in section 5558  
5705.01 of the Revised Code. 5559

**Sec. 5748.02.** (A) The board of education of any school 5560  
district, except a joint vocational school district, may declare, 5561  
by resolution, the necessity of raising annually a specified 5562  
amount of money for school district purposes. The resolution shall 5563  
specify whether the income that is to be subject to the tax is 5564  
taxable income of individuals and estates as defined in divisions 5565  
(E)(1)(a) and (2) of section 5748.01 of the Revised Code or 5566  
taxable income of individuals as defined in division (E)(1)(b) of 5567  
that section. A copy of the resolution shall be certified to the 5568  
tax commissioner no later than one hundred days prior to the date 5569  
of the election at which the board intends to propose a levy under 5570  
this section. Upon receipt of the copy of the resolution, the tax 5571  
commissioner shall estimate both of the following: 5572

(1) The property tax rate that would have to be imposed in 5573  
the current year by the district to produce an equivalent amount 5574  
of money; 5575

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

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

(B)(1) Upon the receipt of a certification from the tax commissioner under division (A) of this section, a majority of the members of a board of education may adopt a resolution proposing the levy of an annual tax for school district purposes on school district income. The proposed levy may be for a continuing period of time or for a specified number of years. The resolution shall set forth the purpose for which the tax is to be imposed, the rate of the tax, which shall be the rate set forth in the commissioner's certification rounded to the nearest one-fourth of one per cent, the number of years the tax will be levied or that it will be levied for a continuing period of time, the date on which the tax shall take effect, which shall be the first day of January of any year following the year in which the question is submitted, and the date of the election at which the proposal shall be submitted to the electors of the district, which shall be on the date of a primary, general, or special election the date of

which is consistent with section 3501.01 of the Revised Code. The  
resolution shall specify whether the income that is to be subject  
to the tax is taxable income of individuals and estates as defined  
in divisions (E)(1)(a) and (2) of section 5748.01 of the Revised  
Code or taxable income of individuals as defined in division  
(E)(1)(b) of that section. The specification shall be the same as  
the specification in the resolution adopted and certified under  
division (A) of this section.

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

If the board of education currently imposes an income tax  
pursuant to this chapter that is due to expire and a question is  
submitted under this section for a proposed income tax to take  
effect upon the expiration of the existing tax, the board may  
specify in the resolution that the proposed tax renews the  
expiring tax. Two or more expiring income taxes may be renewed  
under this paragraph if the taxes are due to expire on the same  
date. If the tax rate being proposed is no higher than the total  
tax rate imposed by the expiring tax or taxes, the resolution may  
state that the proposed tax is not an additional income tax.

(2) A board of education adopting a resolution under division  
(B)(1) of this section proposing a school district income tax for  
a continuing period of time and limited to the purpose of current  
expenses may propose in that resolution to reduce the rate or  
rates of one or more of the school district's property taxes  
levied for a continuing period of time in excess of the ten-mill

limitation for the purpose of current expenses. The reduction in 5637  
 the rate of a property tax may be any amount, expressed in mills 5638  
~~per for each~~ one dollar in ~~valuation taxable value and in dollars~~ 5639  
for each one hundred thousand dollars in fair market value, not 5640  
 exceeding the rate at which the tax is authorized to be levied. 5641  
 The reduction in the rate of a tax shall first take effect for the 5642  
 tax year that includes the day on which the school district income 5643  
 tax first takes effect, and shall continue for each tax year that 5644  
 both the school district income tax and the property tax levy are 5645  
 in effect. 5646

In addition to the matters required to be set forth in the 5647  
 resolution under division (B)(1) of this section, a resolution 5648  
 containing a proposal to reduce the rate of one or more property 5649  
 taxes shall state for each such tax the maximum rate at which it 5650  
 currently may be levied and the maximum rate at which the tax 5651  
 could be levied after the proposed reduction, expressed in mills 5652  
~~per for each~~ one dollar in ~~valuation taxable value and in dollars~~ 5653  
for each one hundred thousand dollars in fair market value, and 5654  
 that the tax is levied for a continuing period of time. 5655

A board proposing to reduce the rate of one or more property 5656  
taxes under division (B)(2) of this section shall comply with 5657  
division (B) of section 5705.03 of the Revised Code. 5658

If a board of education proposes to reduce the rate of one or 5659  
 more property taxes under division (B)(2) of this section, the 5660  
 board, when it makes the certification required under division (A) 5661  
 of this section, shall designate the specific levy or levies to be 5662  
 reduced, the maximum rate at which each levy currently is 5663  
 authorized to be levied, and the rate by which each levy is 5664  
 proposed to be reduced. The tax commissioner, when making the 5665  
 certification to the board under division (A) of this section, 5666

also shall certify the reduction in the total effective tax rate  
 for current expenses for each class of property that would have  
 resulted if the proposed reduction in the rate or rates had been  
 in effect the previous tax year. As used in this paragraph,  
 "effective tax rate" has the same meaning as in section 323.08 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. Immediately after its  
 adoption and at least ninety days prior to the election at which  
 the question will appear on the ballot, a copy of the resolution  
and, if applicable, the county auditor's certifications under  
section 5705.03 of the Revised Code shall be certified to the  
 board of elections of the proper county, which shall submit the  
 proposal to the electors on the date specified in the resolution.  
 The form of the ballot shall be as provided in section 5748.03 of  
 the Revised Code. Publication of notice of the election shall be  
 made in a newspaper of general circulation in the county once a  
 week for two consecutive weeks, or as provided in section 7.16 of  
 the Revised Code, prior to the election. If the board of elections  
 operates and maintains a web site, the board of elections shall  
 post notice of the election on its web site for thirty days prior  
 to the election. The notice shall contain the time and place of  
 the election and the question to be submitted to the electors. The  
 question covered by the resolution shall be submitted as a  
 separate proposition, but may be printed on the same ballot with  
 any other proposition submitted at the same election, other than  
 the election of officers.

(D) No board of education shall submit the question of a tax  
 on school district income to the electors of the district more

than twice in any calendar year. If a board submits the question 5698  
twice in any calendar year, one of the elections on the question 5699  
shall be held on the date of the general election. 5700

(E)(1) No board of education may submit to the electors of 5701  
the district the question of a tax on school district income on 5702  
the taxable income of individuals as defined in division (E)(1)(b) 5703  
of section 5748.01 of the Revised Code if that tax would be in 5704  
addition to an existing tax on the taxable income of individuals 5705  
and estates as defined in divisions (E)(1)(a) and (2) of that 5706  
section. 5707

(2) No board of education may submit to the electors of the 5708  
district the question of a tax on school district income on the 5709  
taxable income of individuals and estates as defined in divisions 5710  
(E)(1)(a) and (2) of section 5748.01 of the Revised Code if that 5711  
tax would be in addition to an existing tax on the taxable income 5712  
of individuals as defined in division (E)(1)(b) of that section. 5713

**Sec. 5748.03.** (A) The form of the ballot on a question 5714  
submitted to the electors under section 5748.02 of the Revised 5715  
Code shall be as follows: 5716

"Shall an annual income tax of ..... (state the proposed 5717  
rate of tax) on the school district income of individuals and of 5718  
estates be imposed by ..... (state the name of the school 5719  
district), for ..... (state the number of years the tax would be 5720  
levied, or that it would be levied for a continuing period of 5721  
time), beginning ..... (state the date the tax would first take 5722  
effect), for the purpose of ..... (state the purpose of the tax)? 5723

	FOR THE TAX	"
	AGAINST THE TAX	

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

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

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(3) If the question includes a proposal under division (B)(2) of section 5748.02 of the Revised Code to reduce the rate of one or more school district property taxes, the ballot shall state that the purpose of the school district income tax is for current expenses, and the form of the ballot shall be modified by adding the following language immediately after the statement of the purpose of the proposed income tax: ", and shall the rate of an existing tax on property, currently levied for the purpose of current expenses at the rate of ..... mills, be REDUCED to ..... mills for each \$1 of taxable value, which amounts to a reduction from \$..... to \$..... for each \$100,000 of fair market value, that the county auditor estimates will collect \$..... annually, the reduction continuing until any such time as the income tax is repealed." In lieu of "for the tax" and "against the tax," the phrases "for the issue" and "against the issue,"

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respectively, shall be used. If a board of education proposes a 5757  
reduction in the rates of more than one tax, the ballot language 5758  
shall be modified accordingly to express the rates at which those 5759  
taxes currently are levied and the rates to which the taxes will 5760  
be reduced. 5761

(C) The board of elections shall certify the results of the 5762  
election to the board of education and to the tax commissioner. If 5763  
a majority of the electors voting on the question vote in favor of 5764  
it, the income tax, the applicable provisions of Chapter 5747. of 5765  
the Revised Code, and the reduction in the rate or rates of 5766  
existing property taxes if the question included such a reduction 5767  
shall take effect on the date specified in the resolution. If the 5768  
question approved by the voters includes a reduction in the rate 5769  
of a school district property tax, the board of education shall 5770  
not levy the tax at a rate greater than the rate to which the tax 5771  
is reduced, unless the school district income tax is repealed in 5772  
an election under section 5748.04 of the Revised Code. 5773

(D) If the rate at which a property tax is levied and 5774  
collected is reduced pursuant to a question approved under this 5775  
section, the tax commissioner shall compute the percentage 5776  
required to be computed for that tax under division (D) of section 5777  
319.301 of the Revised Code each year the rate is reduced as if 5778  
the tax had been levied in the preceding year at the rate at which 5779  
it has been reduced. If the rate of a property tax increases due 5780  
to the repeal of the school district income tax pursuant to 5781  
section 5748.04 of the Revised Code, the tax commissioner, for the 5782  
first year for which the rate increases, shall compute the 5783  
percentage as if the tax in the preceding year had been levied at 5784  
the rate at which the tax was authorized to be levied prior to any 5785  
rate reduction. 5786

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

The board of elections shall determine whether the petition is valid, and if it so determines, it shall ~~submit~~ do both of the following:

(1) Submit the question to the electors of the district at the next general election;

(2) If the rate of one or more property tax levies was reduced for the duration of the income tax levy pursuant to division (B)(2) of section 5748.02 of the Revised Code, request that the county auditor certify to the board an estimate of the levies' annual collections for the first year in which the levies are increased in the same manner as required for a tax levy under section 5705.03 of the Revised Code.

The county auditor shall certify such information to the board of elections within ten days after receiving the board's request. If a school district is located in more than one county, the county auditor shall obtain from the county auditor of each other county in which the district is located the tax valuation applicable to the portion of the district in that county. The

The election shall be conducted, canvassed, and certified in

the same manner as regular elections for county offices in the 5816  
 county. Notice of the election shall be published in a newspaper 5817  
 of general circulation in the district once a week for two 5818  
 consecutive weeks, or as provided in section 7.16 of the Revised 5819  
 Code, prior to the election. If the board of elections operates 5820  
 and maintains a web site, the board of elections shall post notice 5821  
 of the election on its web site for thirty days prior to the 5822  
 election. The notice shall state the ~~purpose~~, time, and place of 5823  
 the election and the question to be submitted to the electors. The 5824  
 form of the ballot cast at the election shall be as follows: 5825

"Shall the annual income tax of ..... per cent, currently 5826  
 levied on the school district income of individuals and estates by 5827  
 ..... (state the name of the school district) for the purpose 5828  
 of ..... (state purpose of the tax), be repealed? 5829

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

(B)(1) If the tax is imposed on taxable income as defined in 5834  
 division (E)(1)(b) of section 5748.01 of the Revised Code, the 5835  
 form of the ballot shall be modified by stating that the tax 5836  
 currently is levied on the "earned income of individuals residing 5837  
 in the school district" in lieu of the "school district income of 5838  
 individuals and estates." 5839

(2) If the rate of one or more property tax levies was 5840  
 reduced for the duration of the income tax levy pursuant to 5841  
 division (B)(2) of section 5748.02 of the Revised Code, the form 5842  
 of the ballot shall be modified by adding the following language 5843  
 immediately after "repealed": ", and shall the rate of an existing 5844  
 tax on property for the purpose of current expenses, which rate 5845

was reduced for the duration of the income tax, be INCREASED from 5846  
 ..... mills to ..... mills ~~per one dollar for each \$1~~ of valuation 5847  
taxable value which amounts to an increase from \$..... to \$..... 5848  
for each \$100,000 of fair market value, that the county auditor 5849  
estimates will collect \$..... annually, beginning in ..... (state 5850  
 the first year for which the rate of the property tax will 5851  
 increase)." In lieu of "for repeal of the income tax" and "against 5852  
 repeal of the income tax," the phrases "for the issue" and 5853  
 "against the issue," respectively, shall be substituted. 5854

(3) If the rate of more than one property tax was reduced for 5855  
 the duration of the income tax, the ballot language shall be 5856  
 modified accordingly to express the rates at which those taxes 5857  
 currently are levied and the rates to which the taxes would be 5858  
 increased. 5859

(C) The question covered by the petition shall be submitted 5860  
 as a separate proposition, but it may be printed on the same 5861  
 ballot with any other proposition submitted at the same election 5862  
 other than the election of officers. If a majority of the 5863  
 qualified electors voting on the question vote in favor of it, the 5864  
 result shall be certified immediately after the canvass by the 5865  
 board of elections to the board of education of the school 5866  
 district and the tax commissioner, who shall thereupon, after the 5867  
 current year, cease to levy the tax, except that if notes have 5868  
 been issued pursuant to section 5748.05 of the Revised Code the 5869  
 tax commissioner shall continue to levy and collect under 5870  
 authority of the election authorizing the levy an annual amount, 5871  
 rounded upward to the nearest one-fourth of one per cent, as will 5872  
 be sufficient to pay the debt charges on the notes as they fall 5873  
 due. 5874

(D) If a school district income tax repealed pursuant to this 5875

section was approved in conjunction with a reduction in the rate 5876  
 of one or more school district property taxes as provided in 5877  
 division (B)(2) of section 5748.02 of the Revised Code, then each 5878  
 such property tax may be levied after the current year at the rate 5879  
 at which it could be levied prior to the reduction, subject to any 5880  
 adjustments required by the county budget commission pursuant to 5881  
 Chapter 5705. of the Revised Code. Upon the repeal of a school 5882  
 district income tax under this section, the board of education may 5883  
 resume levying a property tax, the rate of which has been reduced 5884  
 pursuant to a question approved under section 5748.02 of the 5885  
 Revised Code, at the rate the board originally was authorized to 5886  
 levy the tax. A reduction in the rate of a property tax under 5887  
 section 5748.02 of the Revised Code is a reduction in the rate at 5888  
 which a board of education may levy that tax only for the period 5889  
 during which a school district income tax is levied prior to any 5890  
 repeal pursuant to this section. The resumption of the authority 5891  
 to levy the tax upon such a repeal does not constitute a tax 5892  
 levied in excess of the one per cent limitation prescribed by 5893  
 Section 2 of Article XII, Ohio Constitution, or in excess of the 5894  
 ten-mill limitation. 5895

(E) This section does not apply to school district income tax 5896  
 levies that are levied for five or fewer years. 5897

**Sec. 5748.08.** (A) The board of education of a city, local, or 5898  
 exempted village school district, at any time by a vote of 5899  
 two-thirds of all its members, may declare by resolution that it 5900  
 may be necessary for the school district to do all of the 5901  
 following: 5902

(1) Raise a specified amount of money for school district 5903  
 purposes by levying an annual tax on school district income; 5904

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

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

(4) Submit the question of the school district income tax and bond issue to the electors of the district at a special election.

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

On adoption of the resolution, the board shall certify a copy of it to the tax commissioner and the county auditor no later than one hundred five days prior to the date of the special election at which the board intends to propose the income tax and bond issue. Not later than ten days of receipt of the resolution, the tax commissioner, in the same manner as required by division (A) of section 5748.02 of the Revised Code, shall estimate the rates designated in divisions (A)(1) and (2) of that section and certify them to the board. Not later than ten days of receipt of the resolution, the county auditor shall estimate and certify to the board the average annual property tax rate required throughout the stated maturity of the bonds to pay debt charges on the bonds and the amount the levy is estimated to collect for each tax year it is levied, in the same manner as under division (C) of section 133.18 of the Revised Code.

(B) On receipt of the tax commissioner's and county auditor's

certifications prepared under division (A) of this section, the  
 board of education of the city, local, or exempted village school  
 district, by a vote of two-thirds of all its members, may adopt a  
 resolution proposing for a specified number of years or for a  
 continuing period of time the levy of an annual tax for school  
 district purposes on school district income and declaring that the  
 amount of taxes that can be raised within the ten-mill limitation  
 will be insufficient to provide an adequate amount for the present  
 and future requirements of the school district; that it is  
 necessary to issue general obligation bonds of the school district  
 for specified permanent improvements and to levy an additional tax  
 in excess of the ten-mill limitation to pay the debt charges on  
 the bonds and any anticipatory securities; and that the question  
 of the bonds and taxes shall be submitted to the electors of the  
 school district at a special election, which shall not be earlier  
 than ninety days after certification of the resolution to the  
 board of elections, and the date of which shall be consistent with  
 section 3501.01 of the Revised Code. The resolution shall specify  
 all of the following:

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

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

(3) The number of years the tax will be levied, or that it will be levied for a continuing period of time; 5965  
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(4) The date on which the tax shall take effect, which shall be the first day of January of any year following the year in which the question is submitted; 5967  
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(5) The amount of the estimated average annual property tax levy, expressed in mills for each one dollar of taxable value and dollars for each one hundred thousand dollars of fair market value, as certified by the county auditor under division (A) of this section; 5970  
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(6) The amount the property tax is estimated to collect for each tax year it is levied, as certified by the county auditor's estimate of the average annual property tax rate required throughout the stated maturity of the bonds to pay debt charges on the bonds auditor under division (A) of this section. 5975  
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(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. Immediately after its adoption and at least ninety days prior to the election at which the question will appear on the ballot, the board of education shall certify a copy of the resolution, along with copies of the auditor's estimate and its resolution under division (A) of this section, to the board of elections of the proper county. The board of education shall make the arrangements for the submission of the question to the electors of the school district, and the election shall be conducted, canvassed, and certified in the same manner as regular elections in the district for the election of county officers. 5980  
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The resolution shall be put before the electors as one ballot 5994

question, with a majority vote indicating approval of the school district income tax, the bond issue, and the levy to pay debt charges on the bonds and any anticipatory securities. The board of elections shall publish the notice of the election in a newspaper of general circulation in the school district once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, prior to the election. If the board of elections operates and maintains a web site, it also shall post notice of the election on its web site for thirty days prior to the election. The notice of election shall state all of the following:

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

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

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

(4) The permanent improvements for which the bonds are to be issued;

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

(6) The estimated annual collections of the property tax, as certified by the county auditor;

~~(7)~~ (8) The estimated additional average annual property tax rate to pay the debt charges on the bonds, as certified by the county auditor, and expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of fair market value;

~~(7)~~ (8) The time and place of the special election.

(D) The form of the ballot on a question submitted to the electors under this section shall be as follows:

"Shall the ..... school district be authorized to do both

of the following:

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

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

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	FOR THE INCOME TAX AND BOND ISSUE
	AGAINST THE INCOME TAX AND BOND ISSUE

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

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

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

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

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

**Sec. 5748.09.** (A) The board of education of a city, local, or  
exempted village school district, at any time by a vote of  
two-thirds of all its members, may declare by resolution that it  
may be necessary for the school district to do all of the  
following:

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

(2) Levy an additional property tax in excess of the ten-mill  
limitation for the purpose of providing for the necessary  
requirements of the district, stating in the resolution the amount  
of money to be raised each year for such purpose;

(3) Submit the question of the school district income tax and  
property tax to the electors of the district at a special  
election.

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

On adoption of the resolution, the board shall certify a copy  
of it to the tax commissioner and the county auditor not later  
than one hundred days prior to the date of the special election at  
which the board intends to propose the income tax and property  
tax. Not later than ten days after receipt of the resolution, the  
tax commissioner, in the same manner as required by division (A)  
of section 5748.02 of the Revised Code, shall estimate the rates  
designated in divisions (A)(1) and (2) of that section and certify  
them to the board. Not later than ten days after receipt of the  
resolution, the county auditor, in the same manner as required by

section 5705.195 of the Revised Code, shall make the calculation 6111  
specified in that section and certify it to the board. 6112

(B) On receipt of the tax commissioner's and county auditor's 6113  
certifications prepared under division (A) of this section, the 6114  
board of education of the city, local, or exempted village school 6115  
district, by a vote of two-thirds of all its members, may adopt a 6116  
resolution declaring that the amount of taxes that can be raised 6117  
by all tax levies the district is authorized to impose, when 6118  
combined with state and federal revenues, will be insufficient to 6119  
provide an adequate amount for the present and future requirements 6120  
of the school district, and that it is therefore necessary to 6121  
levy, for a specified number of years or for a continuing period 6122  
of time, an annual tax for school district purposes on school 6123  
district income, and to levy, for a specified number of years not 6124  
exceeding ten or for a continuing period of time, an additional 6125  
property tax in excess of the ten-mill limitation for the purpose 6126  
of providing for the necessary requirements of the district, and 6127  
declaring that the question of the school district income tax and 6128  
property tax shall be submitted to the electors of the school 6129  
district at a special election, which shall not be earlier than 6130  
ninety days after certification of the resolution to the board of 6131  
elections, and the date of which shall be consistent with section 6132  
3501.01 of the Revised Code. The resolution shall specify all of 6133  
the following: 6134

(1) The purpose for which the school district income tax is 6135  
to be imposed and the rate of the tax, which shall be the rate set 6136  
forth in the tax commissioner's certification rounded to the 6137  
nearest one-fourth of one per cent; 6138

(2) Whether the income that is to be subject to the tax is 6139  
taxable income of individuals and estates as defined in divisions 6140

(E)(1)(a) and (2) of section 5748.01 of the Revised Code or 6141  
 taxable income of individuals as defined in division (E)(1)(b) of 6142  
 that section. The specification shall be the same as the 6143  
 specification in the resolution adopted and certified under 6144  
 division (A) of this section. 6145

(3) The number of years the school district income tax will 6146  
 be levied, or that it will be levied for a continuing period of 6147  
 time; 6148

(4) The date on which the school district income tax shall 6149  
 take effect, which shall be the first day of January of any year 6150  
 following the year in which the question is submitted; 6151

(5) The amount of money it is necessary to raise for the 6152  
 purpose of providing for the necessary requirements of the 6153  
 district for each year the property tax is to be imposed; 6154

(6) The number of years the property tax will be levied, or 6155  
 that it will be levied for a continuing period of time; 6156

(7) The tax list upon which the property tax shall be first 6157  
 levied, which may be the current year's tax list; 6158

(8) The amount of the average tax levy, expressed in dollars 6159  
~~and cents~~ for each one hundred thousand dollars of ~~valuation fair~~ 6160  
market value as well as in mills for each one dollar of ~~valuation~~ 6161  
taxable value, estimated by the county auditor under division (A) 6162  
 of this section. 6163

(C) A resolution adopted under division (B) of this section 6164  
 shall go into immediate effect upon its passage, and no 6165  
 publication of the resolution shall be necessary other than that 6166  
 provided for in the notice of election. Immediately after its 6167  
 adoption and at least ninety days prior to the election at which 6168  
 the question will appear on the ballot, the board of education 6169

shall certify a copy of the resolution, along with copies of the  
 county auditor's certification and the resolution under division  
 (A) of this section, to the board of elections of the proper  
 county. The board of education shall make the arrangements for the  
 submission of the question to the electors of the school district,  
 and the election shall be conducted, canvassed, and certified in  
 the same manner as regular elections in the district for the  
 election of county officers.

The resolution shall be put before the electors as one ballot  
 question, with a majority vote indicating approval of the school  
 district income tax and the property tax. The board of elections  
 shall publish the notice of the election in a newspaper of general  
 circulation in the school district once a week for two consecutive  
 weeks, or as provided in section 7.16 of the Revised Code, prior  
 to the election. If the board of elections operates and maintains  
 a web site, also shall post notice of the election on its web site  
 for thirty days prior to the election. The notice of election  
 shall state all of the following:

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

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

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

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

(5) The number of years during which the property tax levy  
 shall be levied, or that it shall be levied for a continuing

period of time; 6199

(6) The estimated average additional tax rate of the property tax, expressed in dollars ~~and cents~~ for each one hundred thousand dollars of ~~valuation~~ fair market value as well as in mills for each one dollar of ~~valuation~~ taxable value, outside the limitation imposed by Section 2 of Article XII, Ohio Constitution, as certified by the county auditor; 6200-6205

(7) The time and place of the special election. 6206

(D) The form of the ballot on a question submitted to the electors under this section shall be as follows: 6207-6208

"Shall the ..... school district be authorized to do both of the following: 6209-6210

(1) Impose an annual income tax of ..... (state the proposed rate of tax) on the school district income of individuals and of estates, for ..... (state the number of years the tax would be levied, or that it would be levied for a continuing period of time), beginning ..... (state the date the tax would first take effect), for the purpose of ..... (state the purpose of the tax)? 6211-6217

(2) Impose a property tax levy outside of the ten-mill limitation for the purpose of providing for the necessary requirements of the district 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 dollar~~ \$1 of ~~valuation~~ taxable value, which amounts to \$..... (~~here insert rate expressed in dollars and cents~~) for each ~~one hundred dollars~~ \$100,000 of ~~valuation~~ fair market value, for ..... (state the number of years the tax is to be imposed or that it will be imposed for a 6218-6227

continuing period of time), commencing in ..... (first year 6228  
the tax is to be levied), first due in calendar year ..... 6229  
(first calendar year in which the tax shall be due)? 6230

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

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If the question submitted to electors proposes a school 6235  
district income tax only on the taxable income of individuals as 6236  
defined in division (E)(1)(b) of section 5748.01 of the Revised 6237  
Code, the form of the ballot shall be modified by stating that the 6238  
tax is to be levied on the "earned income of individuals residing 6239  
in the school district" in lieu of the "school district income of 6240  
individuals and of estates." 6241

(E) The board of elections promptly shall certify the results 6242  
of the election to the tax commissioner and the county auditor of 6243  
the county in which the school district is located. If a majority 6244  
of the electors voting on the question vote in favor of it: 6245

(1) The income tax and the applicable provisions of Chapter 6246  
5747. of the Revised Code shall take effect on the date specified 6247  
in the resolution. 6248

(2) The board of education of the school district may make 6249  
the additional property tax levy necessary to raise the amount 6250  
specified on the ballot for the purpose of providing for the 6251  
necessary requirements of the district. The property tax levy 6252  
shall be included in the next tax budget that is certified to the 6253  
county budget commission. 6254

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

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

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

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

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

(I) If the electors of the school district approve a question 6285  
under this section, and if the last calendar year the school 6286  
district income tax is in effect and the last calendar year of 6287  
collection of the property tax are the same, the board of 6288  
education of the school district may propose to submit under this 6289  
section the combined question of a school district income tax to 6290  
take effect upon the expiration of the existing income tax and a 6291  
property tax to be first collected in the calendar year after the 6292  
calendar year of last collection of the existing property tax, and 6293  
specify in the resolutions adopted under this section that the 6294  
proposed taxes would renew the existing taxes. The form of the 6295  
ballot on a question submitted to the electors under division (I) 6296  
of this section shall be as follows: 6297

"Shall the ..... school district be authorized to do both 6298  
of the following: 6299

(1) Impose an annual income tax of ..... (state the 6300  
proposed rate of tax) on the school district income of individuals 6301  
and of estates to renew an income tax expiring at the end of 6302  
..... (state the last year the existing income tax may be 6303  
levied) for ..... (state the number of years the tax would be 6304  
levied, or that it would be levied for a continuing period of 6305  
time), beginning ..... (state the date the tax would first take 6306  
effect), for the purpose of ..... (state the purpose of the 6307  
tax)? 6308

(2) Impose a property tax levy renewing an existing levy 6309  
outside of the ten-mill limitation for the purpose of providing 6310  
for the necessary requirements of the district in the sum of 6311  
\$..... (here insert annual amount the levy is to 6312  
produce), estimated by the county auditor to average 6313  
..... (~~here insert number of mills~~) mills for each ~~one~~ 6314

dollar \$1 of ~~valuation taxable value~~, which amounts to 6315  
 \$. . . . . (here insert rate expressed in dollars and 6316  
 cents) for each ~~one hundred dollars~~ \$100,000 of ~~valuation fair~~ 6317  
market value, for . . . . . (state the number of years the tax 6318  
 is to be imposed or that it will be imposed for a continuing 6319  
 period of time), commencing in . . . . . (first year the tax is 6320  
 to be levied), first due in calendar year . . . . . (first 6321  
 calendar year in which the tax shall be due)? 6322

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

If the question submitted to electors proposes a school 6327  
 district income tax only on the taxable income of individuals as 6328  
 defined in division (E)(1)(b) of section 5748.01 of the Revised 6329  
 Code, the form of the ballot shall be modified by stating that the 6330  
 tax is to be levied on the "earned income of individuals residing 6331  
 in the school district" in lieu of the "school district income of 6332  
 individuals and of estates." 6333

The question of a renewal levy under this division shall not 6334  
 be placed on the ballot unless the question is submitted on a date 6335  
 on which a special election may be held under section 3501.01 of 6336  
 the Revised Code, except for the first Tuesday after the first 6337  
 Monday in February and August, during the last year the property 6338  
 tax levy to be renewed may be extended on the real and public 6339  
 utility property tax list and duplicate, or at any election held 6340  
 in the ensuing year. 6341

(J) If the electors of the school district approve a question 6342

under this section, the board of education of the school district 6343  
 may propose to renew either or both of the existing taxes as 6344  
 individual ballot questions in accordance with section 5748.02 of 6345  
 the Revised Code for the school district income tax, or section 6346  
 5705.194 of the Revised Code for the property tax. 6347

**Section 130.\_\_\_\_.** That existing sections 133.18, 306.32, 6348  
 306.322, 345.01, 345.03, 345.04, 505.37, 505.48, 505.481, 511.27, 6349  
 511.28, 511.34, 513.18, 755.181, 1545.041, 1545.21, 1711.30, 6350  
 3311.50, 3318.01, 3318.06, 3318.061, 3318.062, 3318.063, 3318.361, 6351  
 3318.45, 3381.03, 3505.06, 4582.024, 4582.26, 5705.01, 5705.03, 6352  
 5705.192, 5705.195, 5705.196, 5705.197, 5705.199, 5705.21, 6353  
 5705.212, 5705.213, 5705.215, 5705.218, 5705.219, 5705.233, 6354  
 5705.25, 5705.251, 5705.261, 5705.55, 5748.01, 5748.02, 5748.03, 6355  
 5748.04, 5748.08, and 5748.09 of the Revised Code are hereby 6356  
 repealed. 6357

**Section 130.\_\_\_\_.** Sections 130.\_\_\_\_ and 130.\_\_\_\_ of this act 6358  
 apply to elections held on or after the one hundredth day after 6359  
 the effective date of those sections." 6360

After line 97660, insert: 6361

"Section 133.18 of the Revised Code as amended by both Am. 6362  
 Sub. H.B. 48 of the 128th General Assembly and Am. Sub. H.B. 153 6363  
 of the 129th General Assembly." 6364

After line 97708, insert: 6365

"Section 5705.218 of the Revised Code as amended by both Am. 6366  
 Sub. H.B. 59 and Sub. H.B. 167 of the 130th General Assembly." 6367

The motion was \_\_\_\_\_ agreed to.

SYNOPSIS

Property tax notices and ballot language	6368
R.C. 133.18, 306.32, 306.322, 345.01, 345.03, 345.04, 505.37,	6369
505.48, 505.481, 511.27, 511.28, 511.34, 513.18, 755.181,	6370
1545.041, 1545.21, 1711.30, 3311.50, 3318.01, 3318.06, 3318.061,	6371
3318.062, 3318.063, 3318.361, 3318.45, 3381.03, 3505.06, 4582.024,	6372
4582.26, 5705.01, 5705.03, 5705.192, 5705.195, 5705.196, 5705.197,	6373
5705.199, 5705.21, 5705.212, 5705.213, 5705.215, 5705.218,	6374
5705.219, 5705.233, 5705.25, 5705.251, 5705.261, 5705.55, 5748.01,	6375
5748.02, 5748.03, 5748.04, 5748.08, and 5748.09; Section 130.____	6376
Modifies information conveyed in and the form of property tax	6377
election notices and ballot language as follows:	6378
- Requires notices and ballot language to convey a property	6379
tax levy's rate in dollars for each \$100,000 of fair market value	6380
instead of in dollars for each \$100 of taxable value.	6381
- Requires notices and ballot language to display the	6382
estimated amount the levy would collect annually.	6383
- Prohibits any portion of a property tax question from being	6384
printed on the ballot in boldface type or with differing font	6385
size, with some exceptions.	6386
Applies these changes to elections held after the 100th day	6387
after the bill's 90-day effective date.	6388