

# AN ACT

To enact section 5705.233 of the Revised Code to allow a county to propose as a single ballot question property taxes and a bond issue for the acquisition of, or permanent improvements to, criminal justice-related facilities and the operating expenses associated with such facilities and other criminal justice services, to authorize a joint vocational school district to submit the question of a renewal tax levy to voters who did not have an opportunity to vote on the levy at an election held in November of 2015 because the levy was only placed on the ballot in one of several counties in which the district has territory, and to declare an emergency.

*Be it enacted by the General Assembly of the State of Ohio:*

SECTION 1. That section 5705.233 of the Revised Code be enacted to read as follows:

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

(B) The board of county commissioners of any county, at any 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 required throughout the stated maturity of the bonds to pay debt charges on the bonds, in the same manner as under division (C) of section 133.18 of the Revised Code. 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, the board of county commissioners may declare by resolution 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 criminal justice requirements of the county; that it is necessary to issue general obligation

bonds of the county for permanent improvements to a criminal justice facility and to levy an additional tax in excess of the ten-mill limitation to pay debt charges on the bonds and any anticipatory securities; that it is necessary for a specified number of years or for a continuing period of time to levy additional taxes in excess of the ten-mill limitation to provide funds for the acquisition, construction, enlargement, renovation, maintenance, and financing of permanent improvements to such a criminal justice facility or to pay for operating expenses of the facility and other criminal justice services for which the board may make an appropriation under section 307.45 of the Revised Code, or both; and that the question of the bonds and taxes shall be submitted to the electors of the county at a general or 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 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;

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

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

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 county commissioners shall certify a copy of the resolution, along with copies of the auditor's estimate and its resolution under division (B) of this section, to the board of elections immediately after its adoption.

(D) The board of elections shall make the arrangements for the submission of the question proposed under division (C) of this section to the electors of the county, and the election shall be conducted, canvassed, and certified in the same manner as regular elections in the county for the election of county officers. The resolution shall be put before the electors as one ballot question, with a favorable vote indicating approval of the bond issue, the levy to pay debt charges on the bonds and any anticipatory securities, the operating expenses and criminal justice services levy, and the permanent improvements levy, as those levies may be proposed. The board of elections shall publish notice of the election 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, before the election. If a board of elections operates and maintains a web site, that board also shall post notice of the election on its web site for thirty days before the election. The notice of election shall state all of the following:

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

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

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

(4) The estimated additional average annual property tax rate to pay the debt charges on the bonds, as certified by the county auditor;

(5) The proposed rate of the additional tax, if any, for operating expenses and criminal justice services;

(6) The number of years the operating expenses or criminal justice services tax will be in

effect, or that it will be in effect for a continuing period of time;

(7) The proposed rate of the additional tax, if any, for permanent improvements;

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

(9) The time and place of the election.

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

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

(1) 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 average over the bond repayment period ..... mills for each one dollar of tax valuation, which amounts to ..... (rate expressed in cents or dollars and cents, such as "36 cents" or "\$1.41") for each \$100 of tax valuation, to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?"

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

"(2) Levy an additional property tax to provide funds for the acquisition, construction, enlargement, renovation, maintenance, and financing of permanent improvements to a criminal justice facility at a rate not exceeding ..... mills for each one dollar of tax valuation, which amounts to ..... (rate expressed in cents or dollars and cents) for each \$100 of tax valuation, for ..... (number of years of the levy, or a continuing period of time)?

(3) Levy an additional property tax to pay operating expenses of a criminal justice facility and provide other criminal justice services at a rate not exceeding ..... mills for each one dollar of tax valuation, which amounts to ..... (rate expressed in cents or dollars and cents) for each \$100 of tax valuation, for ..... (number of years of the levy, or a continuing period of time)?

FOR THE BOND ISSUE AND LEVY (OR LEVIES)

AGAINST THE BOND ISSUE AND LEVY (OR LEVIES) "

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

(G)(1) After the approval of a tax for operating expenses and criminal justice services under this section and before the time the first collection and distribution from the levy can be made, the board of county commissioners 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 tax to be collected during the first year of the levy.

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

SECTION 2. One or more resolutions adopted by a board of county commissioners on or after the date this act becomes law and before the effective date of the enactment by this act of section 5705.233 of the Revised Code are hereby ratified and shall be treated as though the resolution or resolutions were adopted after that date so long as the resolutions otherwise conform to the requirements of that section. Notwithstanding division (C) of section 5705.233 of the Revised Code, the board of elections of such a county shall accept such a resolution and make arrangements for the submission of the question proposed therein to the electors of the county at the general election to be held November 7, 2017, if the resolution is certified by the board of county commissioners to the board of elections not later than seven days after the effective date of the enactment of that section.

SECTION 3. (A) This section applies to a joint vocational school district that meets all of the following criteria:

(1) The territory of the district includes all or a portion of the territory of two or more counties.

(2) In 2015, the board of education of the district proposed to renew one or more existing tax levies that ceased to be collected in 2016.

(3) The question of the renewal levy was placed on the November 2015 ballot only in the county in which the majority of the electors of the district reside, and not in any other county in which district electors reside.

(B) The board of education of the joint vocational school district to which this section applies may adopt a resolution declaring that the question of the renewal levy described in division (A) of this section shall be submitted to the district electors who reside in counties in which the question was not placed on the ballot in 2015. The question may be placed on the ballot at a general or special election to be held at a time specified in the resolution. The resolution shall include, with respect to that levy, the same purpose, the same rate expressed in both mills for each dollar and dollars for each one hundred dollars of valuation, and the same term of years as the resolution proposing the question

of the renewal levy placed on the November 2015 ballot.

The results of the election authorized by this section shall be added to the results of the election held in November of 2015. If a majority of all of the electors in the district voted in favor of the question, the levy shall be considered as "authorized to be levied" in the district under section 319.301 of the Revised Code, shall be considered a "qualifying levy" under section 319.302 of the Revised Code, and shall be placed on the appropriate tax lists of the current year as a renewal levy. The board of elections of the county in which a majority of the district's electors reside shall certify the results to the tax commissioner and to the board of education, which shall forthwith make the necessary levy and certify it to the county auditor, who shall extend it on the tax list for the current year. After the first year, the levy shall be included in the annual tax budget that is certified to the county budget commission.

SECTION 4. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, and safety. The reason for such necessity is that the joint vocational school district to which this act applies must be able to place a levy on the ballot as originally intended and voted upon in 2015 without facing additional cost or loss of revenue. Therefore, this act shall go into immediate effect.

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*Speaker* \_\_\_\_\_ *of the House of Representatives.*

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*President* \_\_\_\_\_ *of the Senate.*

Passed \_\_\_\_\_, 20\_\_\_\_

Approved \_\_\_\_\_, 20\_\_\_\_

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*Governor.*

The section numbering of law of a general and permanent nature is complete and in conformity with the Revised Code.

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*Director, Legislative Service Commission.*

Filed in the office of the Secretary of State at Columbus, Ohio, on the \_\_\_\_ day of \_\_\_\_\_, A. D. 20 \_\_\_\_.

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*Secretary of State.*

File No. \_\_\_\_\_ Effective Date \_\_\_\_\_