

As Introduced

132nd General Assembly

Regular Session

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H. B. No. 342

Representative Merrin

**Cosponsors: Representatives Duffey, Becker, Brinkman, Dean, Riedel, Vitale,
Koehler, Schaffer, Butler, Hood**

A BILL

To amend sections 133.06, 133.18, 306.32, 306.321, 1
306.322, 306.70, 306.82, 307.695, 307.697, 2
323.17, 345.03, 345.04, 349.14, 505.14, 505.20, 3
505.47, 505.481, 511.27, 511.28, 511.34, 517.04, 4
703.20, 707.30, 715.38, 715.691, 715.70, 715.71, 5
715.72, 715.84, 718.04, 718.09, 718.10, 6
1545.041, 1545.21, 3311.21, 3311.213, 3311.22, 7
3311.231, 3311.26, 3311.50, 3313.38, 3313.911, 8
3318.06, 3318.061, 3318.062, 3318.063, 3318.361, 9
3318.45, 3354.02, 3354.12, 3357.02, 3357.11, 10
3381.03, 4301.421, 4301.424, 4582.024, 4582.26, 11
5705.191, 5705.192, 5705.194, 5705.195, 12
5705.196, 5705.197, 5705.199, 5705.21, 5705.211, 13
5705.212, 5705.213, 5705.215, 5705.217, 14
5705.218, 5705.219, 5705.2111, 5705.2112, 15
5705.221, 5705.222, 5705.23, 5705.233, 5705.24, 16
5705.25, 5705.251, 5705.261, 5705.55, 5705.72, 17
5739.021, 5739.026, 5739.028, 5739.09, 5743.021, 18
5743.024, 5743.026, 5748.02, 5748.021, 5748.04, 19
5748.08, and 5748.09 and to repeal section 20
5705.214 of the Revised Code to permit local 21
tax-related proposals to appear only on general 22

and primary election ballots and not on an 23
August special election ballot and to modify the 24
information conveyed in election notices and 25
ballot language for property tax levies. 26

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

Section 1. That sections 133.06, 133.18, 306.32, 306.321, 27
306.322, 306.70, 306.82, 307.695, 307.697, 323.17, 345.03, 28
345.04, 349.14, 505.14, 505.20, 505.47, 505.481, 511.27, 511.28, 29
511.34, 517.04, 703.20, 707.30, 715.38, 715.691, 715.70, 715.71, 30
715.72, 715.84, 718.04, 718.09, 718.10, 1545.041, 1545.21, 31
3311.21, 3311.213, 3311.22, 3311.231, 3311.26, 3311.50, 3313.38, 32
3313.911, 3318.06, 3318.061, 3318.062, 3318.063, 3318.361, 33
3318.45, 3354.02, 3354.12, 3357.02, 3357.11, 3381.03, 4301.421, 34
4301.424, 4582.024, 4582.26, 5705.191, 5705.192, 5705.194, 35
5705.195, 5705.196, 5705.197, 5705.199, 5705.21, 5705.211, 36
5705.212, 5705.213, 5705.215, 5705.217, 5705.218, 5705.219, 37
5705.2111, 5705.2112, 5705.221, 5705.222, 5705.23, 5705.233, 38
5705.24, 5705.25, 5705.251, 5705.261, 5705.55, 5705.72, 39
5739.021, 5739.026, 5739.028, 5739.09, 5743.021, 5743.024, 40
5743.026, 5748.02, 5748.021, 5748.04, 5748.08, and 5748.09 of 41
the Revised Code be amended to read as follows: 42

Sec. 133.06. (A) A school district shall not incur, 43
without a vote of the electors at a general or primary election, 44
net indebtedness that exceeds an amount equal to one-tenth of 45
one per cent of its tax valuation, except as provided in 46
divisions (G) and (H) of this section and in division (D) of 47
section 3313.372 of the Revised Code, or as prescribed in 48
section 3318.052 or 3318.44 of the Revised Code, or as provided 49

in division (J) of this section. 50

(B) Except as provided in divisions (E), (F), and (I) of 51
this section, a school district shall not incur net indebtedness 52
that exceeds an amount equal to nine per cent of its tax 53
valuation. 54

(C) A school district shall not submit to a vote of the 55
electors the question of the issuance of securities in an amount 56
that will make the district's net indebtedness after the 57
issuance of the securities exceed an amount equal to four per 58
cent of its tax valuation, unless the superintendent of public 59
instruction, acting under policies adopted by the state board of 60
education, and the tax commissioner, acting under written 61
policies of the commissioner, consent to the submission. A 62
request for the consents shall be made at least one hundred 63
twenty days prior to the election at which the question is to be 64
submitted. 65

The superintendent of public instruction shall certify to 66
the district the superintendent's and the tax commissioner's 67
decisions within thirty days after receipt of the request for 68
consents. 69

If the electors do not approve the issuance of securities 70
at the election for which the superintendent of public 71
instruction and tax commissioner consented to the submission of 72
the question, the school district may submit the same question 73
to the electors on the date that the next ~~special-general or~~ 74
~~primary~~ election may be held ~~under section 3501.01 of the~~ 75
~~Revised Code~~ without submitting a new request for consent. If 76
the school district seeks to submit the same question at any 77
other subsequent election, the district shall first submit a new 78
request for consent in accordance with this division. 79

(D) In calculating the net indebtedness of a school district, none of the following shall be considered:	80 81
(1) Securities issued to acquire school buses and other equipment used in transporting pupils or issued pursuant to division (D) of section 133.10 of the Revised Code;	82 83 84
(2) Securities issued under division (F) of this section, under section 133.301 of the Revised Code, and, to the extent in excess of the limitation stated in division (B) of this section, under division (E) of this section;	85 86 87 88
(3) Indebtedness resulting from the dissolution of a joint vocational school district under section 3311.217 of the Revised Code, evidenced by outstanding securities of that joint vocational school district;	89 90 91 92
(4) Loans, evidenced by any securities, received under sections 3313.483, 3317.0210, and 3317.0211 of the Revised Code;	93 94
(5) Debt incurred under section 3313.374 of the Revised Code;	95 96
(6) Debt incurred pursuant to division (B) (5) of section 3313.37 of the Revised Code to acquire computers and related hardware;	97 98 99
(7) Debt incurred under section 3318.042 of the Revised Code;	100 101
(8) Debt incurred under section 5705.2112 or 5705.2113 of the Revised Code by the fiscal board of a qualifying partnership of which the school district is a participating school district.	102 103 104
(E) A school district may become a special needs district as to certain securities as provided in division (E) of this section.	105 106 107

(1) A board of education, by resolution, may declare its	108
school district to be a special needs district by determining	109
both of the following:	110
(a) The student population is not being adequately	111
serviced by the existing permanent improvements of the district.	112
(b) The district cannot obtain sufficient funds by the	113
issuance of securities within the limitation of division (B) of	114
this section to provide additional or improved needed permanent	115
improvements in time to meet the needs.	116
(2) The board of education shall certify a copy of that	117
resolution to the superintendent of public instruction with a	118
statistical report showing all of the following:	119
(a) The history of and a projection of the growth of the	120
tax valuation;	121
(b) The projected needs;	122
(c) The estimated cost of permanent improvements proposed	123
to meet such projected needs.	124
(3) The superintendent of public instruction shall certify	125
the district as an approved special needs district if the	126
superintendent finds both of the following:	127
(a) The district does not have available sufficient	128
additional funds from state or federal sources to meet the	129
projected needs.	130
(b) The projection of the potential average growth of tax	131
valuation during the next five years, according to the	132
information certified to the superintendent and any other	133
information the superintendent obtains, indicates a likelihood	134
of potential average growth of tax valuation of the district	135

during the next five years of an average of not less than one 136
and one-half per cent per year. The findings and certification 137
of the superintendent shall be conclusive. 138

(4) An approved special needs district may incur net 139
indebtedness by the issuance of securities in accordance with 140
the provisions of this chapter in an amount that does not exceed 141
an amount equal to the greater of the following: 142

(a) Twelve per cent of the sum of its tax valuation plus 143
an amount that is the product of multiplying that tax valuation 144
by the percentage by which the tax valuation has increased over 145
the tax valuation on the first day of the sixtieth month 146
preceding the month in which its board determines to submit to 147
the electors the question of issuing the proposed securities; 148

(b) Twelve per cent of the sum of its tax valuation plus 149
an amount that is the product of multiplying that tax valuation 150
by the percentage, determined by the superintendent of public 151
instruction, by which that tax valuation is projected to 152
increase during the next ten years. 153

(F) A school district may issue securities for emergency 154
purposes, in a principal amount that does not exceed an amount 155
equal to three per cent of its tax valuation, as provided in 156
this division. 157

(1) A board of education, by resolution, may declare an 158
emergency if it determines both of the following: 159

(a) School buildings or other necessary school facilities 160
in the district have been wholly or partially destroyed, or 161
condemned by a constituted public authority, or that such 162
buildings or facilities are partially constructed, or so 163
constructed or planned as to require additions and improvements 164

to them before the buildings or facilities are usable for their 165
intended purpose, or that corrections to permanent improvements 166
are necessary to remove or prevent health or safety hazards. 167

(b) Existing fiscal and net indebtedness limitations make 168
adequate replacement, additions, or improvements impossible. 169

(2) Upon the declaration of an emergency, the board of 170
education may, by resolution, submit to the electors of the 171
district pursuant to section 133.18 of the Revised Code the 172
question of issuing securities for the purpose of paying the 173
cost, in excess of any insurance or condemnation proceeds 174
received by the district, of permanent improvements to respond 175
to the emergency need. 176

(3) The procedures for the election shall be as provided 177
in section 133.18 of the Revised Code, except that: 178

(a) The form of the ballot shall describe the emergency 179
existing, refer to this division as the authority under which 180
the emergency is declared, and state that the amount of the 181
proposed securities exceeds the limitations prescribed by 182
division (B) of this section; 183

(b) The resolution required by division (B) of section 184
133.18 of the Revised Code shall be certified to the county 185
auditor and the board of elections at least one hundred days 186
prior to the election; 187

(c) The county auditor shall advise and, not later than 188
ninety-five days before the election, confirm that advice by 189
certification to, the board of education of the information 190
required by division (C) of section 133.18 of the Revised Code; 191

(d) The board of education shall then certify its 192
resolution and the information required by division (D) of 193

section 133.18 of the Revised Code to the board of elections not 194
less than ninety days prior to the election. 195

(4) Notwithstanding division (B) of section 133.21 of the 196
Revised Code, the first principal payment of securities issued 197
under this division may be set at any date not later than sixty 198
months after the earliest possible principal payment otherwise 199
provided for in that division. 200

(G) (1) The board of education may contract with an 201
architect, professional engineer, or other person experienced in 202
the design and implementation of energy conservation measures 203
for an analysis and recommendations pertaining to installations, 204
modifications of installations, or remodeling that would 205
significantly reduce energy consumption in buildings owned by 206
the district. The report shall include estimates of all costs of 207
such installations, modifications, or remodeling, including 208
costs of design, engineering, installation, maintenance, 209
repairs, measurement and verification of energy savings, and 210
debt service, forgone residual value of materials or equipment 211
replaced by the energy conservation measure, as defined by the 212
Ohio facilities construction commission, a baseline analysis of 213
actual energy consumption data for the preceding three years 214
with the utility baseline based on only the actual energy 215
consumption data for the preceding twelve months, and estimates 216
of the amounts by which energy consumption and resultant 217
operational and maintenance costs, as defined by the commission, 218
would be reduced. 219

If the board finds after receiving the report that the 220
amount of money the district would spend on such installations, 221
modifications, or remodeling is not likely to exceed the amount 222
of money it would save in energy and resultant operational and 223

maintenance costs over the ensuing fifteen years, the board may 224
submit to the commission a copy of its findings and a request 225
for approval to incur indebtedness to finance the making or 226
modification of installations or the remodeling of buildings for 227
the purpose of significantly reducing energy consumption. 228

The facilities construction commission, in consultation 229
with the auditor of state, may deny a request under division (G) 230
(1) of this section by the board of education of any school 231
district that is in a state of fiscal watch pursuant to division 232
(A) of section 3316.03 of the Revised Code, if it determines 233
that the expenditure of funds is not in the best interest of the 234
school district. 235

No district board of education of a school district that 236
is in a state of fiscal emergency pursuant to division (B) of 237
section 3316.03 of the Revised Code shall submit a request 238
without submitting evidence that the installations, 239
modifications, or remodeling have been approved by the 240
district's financial planning and supervision commission 241
established under section 3316.05 of the Revised Code. 242

No board of education of a school district for which an 243
academic distress commission has been established under section 244
3302.10 of the Revised Code shall submit a request without first 245
receiving approval to incur indebtedness from the district's 246
academic distress commission established under that section, for 247
so long as such commission continues to be required for the 248
district. 249

(2) The board of education may contract with a person 250
experienced in the implementation of student transportation to 251
produce a report that includes an analysis of and 252
recommendations for the use of alternative fuel vehicles by 253

school districts. The report shall include cost estimates 254
detailing the return on investment over the life of the 255
alternative fuel vehicles and environmental impact of 256
alternative fuel vehicles. The report also shall include 257
estimates of all costs associated with alternative fuel 258
transportation, including facility modifications and vehicle 259
purchase costs or conversion costs. 260

If the board finds after receiving the report that the 261
amount of money the district would spend on purchasing 262
alternative fuel vehicles or vehicle conversion is not likely to 263
exceed the amount of money it would save in fuel and resultant 264
operational and maintenance costs over the ensuing five years, 265
the board may submit to the commission a copy of its findings 266
and a request for approval to incur indebtedness to finance the 267
purchase of new alternative fuel vehicles or vehicle conversions 268
for the purpose of reducing fuel costs. 269

The facilities construction commission, in consultation 270
with the auditor of state, may deny a request under division (G) 271
(2) of this section by the board of education of any school 272
district that is in a state of fiscal watch pursuant to division 273
(A) of section 3316.03 of the Revised Code, if it determines 274
that the expenditure of funds is not in the best interest of the 275
school district. 276

No district board of education of a school district that 277
is in a state of fiscal emergency pursuant to division (B) of 278
section 3316.03 of the Revised Code shall submit a request 279
without submitting evidence that the purchase or conversion of 280
alternative fuel vehicles has been approved by the district's 281
financial planning and supervision commission established under 282
section 3316.05 of the Revised Code. 283

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

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

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

(b) The request for approval is complete.

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

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

(4) (a) So long as any securities issued under division (G)

(1) of this section remain outstanding, the board of education 313
shall monitor the energy consumption and resultant operational 314
and maintenance costs of buildings in which installations or 315
modifications have been made or remodeling has been done 316
pursuant to that division. Except as provided in division (G) (4) 317
(b) of this section, the board shall maintain and annually 318
update a report in a form and manner prescribed by the 319
facilities construction commission documenting the reductions in 320
energy consumption and resultant operational and maintenance 321
cost savings attributable to such installations, modifications, 322
or remodeling. The resultant operational and maintenance cost 323
savings shall be certified by the school district treasurer. The 324
report shall be submitted annually to the commission. 325

(b) If the facilities construction commission verifies 326
that the certified annual reports submitted to the commission by 327
a board of education under division (G) (4) (a) of this section 328
fulfill the guarantee required under division (B) of section 329
3313.372 of the Revised Code for three consecutive years, the 330
board of education shall no longer be subject to the annual 331
reporting requirements of division (G) (4) (a) of this section. 332

(5) So long as any securities issued under division (G) (2) 333
of this section remain outstanding, the board of education shall 334
monitor the purchase of new alternative fuel vehicles or vehicle 335
conversions pursuant to that division. The board shall maintain 336
and annually update a report in a form and manner prescribed by 337
the facilities construction commission documenting the purchase 338
of new alternative fuel vehicles or vehicle conversions, the 339
associated environmental impact, and return on investment. The 340
resultant fuel and operational and maintenance cost savings 341
shall be certified by the school district treasurer. The report 342
shall be submitted annually to the commission. 343

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

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

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

The maximum maturity of securities issued under division

(H) of this section shall be the lesser of twenty years or the maximum maturity calculated under section 133.20 of the Revised Code.

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

(J) A school district whose portion of the basic project cost of its classroom facilities project under sections 3318.01 to 3318.20 of the Revised Code is greater than or equal to one hundred million dollars may incur without a vote of the electors net indebtedness in an amount up to two per cent of its tax valuation through the issuance of general obligation securities in order to generate all or part of the amount of its portion of the basic project cost if the controlling board has approved the facilities construction commission's conditional approval of the project under section 3318.04 of the Revised Code. The school district board and the Ohio facilities construction commission shall include the dedication of the proceeds of such securities in the agreement entered into under section 3318.08 of the Revised Code. No state moneys shall be released for a project to

which this section applies until the proceeds of any bonds 405
issued under this section that are dedicated for the payment of 406
the school district portion of the project are first deposited 407
into the school district's project construction fund. 408

Sec. 133.18. (A) The taxing authority of a subdivision may 409
by legislation submit to the electors of the subdivision the 410
question of issuing any general obligation bonds, for one 411
purpose, that the subdivision has power or authority to issue. 412

(B) When the taxing authority of a subdivision desires or 413
is required by law to submit the question of a bond issue to the 414
electors, it shall pass legislation that does all of the 415
following: 416

(1) Declares the necessity and purpose of the bond issue; 417

(2) States the date of the ~~authorized~~ election at which 418
the question shall be submitted to the electors, which shall be 419
a general or primary election; 420

(3) States the amount, approximate date, estimated net 421
average rate of interest, and maximum number of years over which 422
the principal of the bonds may be paid; 423

(4) Declares the necessity of levying a tax outside the 424
tax limitation to pay the debt charges on the bonds and any 425
anticipatory securities. 426

The estimated net average interest rate shall be 427
determined by the taxing authority based on, among other 428
factors, then existing market conditions, and may reflect 429
adjustments for any anticipated direct payments expected to be 430
received by the taxing authority from the government of the 431
United States relating to the bonds and the effect of any 432
federal tax credits anticipated to be available to owners of all 433

or a portion of the bonds. The estimated net average rate of 434
interest, and any statutory or charter limit on interest rates 435
that may then be in effect and that is subsequently amended, 436
shall not be a limitation on the actual interest rate or rates 437
on the securities when issued. 438

(C) (1) The taxing authority shall certify a copy of the 439
legislation passed under division (B) of this section to the 440
county auditor. The county auditor shall promptly calculate and 441
advise and, not later than ninety days before the election, 442
confirm that advice by certification to, the taxing authority 443
the estimated average annual property tax levy, expressed in 444
cents or dollars and cents for each one hundred thousand dollars 445
of tax valuation and in mills for each one dollar of tax 446
valuation, that the county auditor estimates to be required 447
throughout the stated maturity of the bonds to pay the debt 448
charges on the bonds. In calculating the estimated average 449
annual property tax levy for this purpose, the county auditor 450
shall assume that the bonds are issued in one series bearing 451
interest and maturing in substantially equal principal amounts 452
in each year over the maximum number of years over which the 453
principal of the bonds may be paid as stated in that 454
legislation, and that the amount of the tax valuation of the 455
subdivision for the current year remains the same throughout the 456
maturity of the bonds, except as otherwise provided in division 457
(C) (2) of this section. If the tax valuation for the current 458
year is not determined, the county auditor shall base the 459
calculation on the estimated amount of the tax valuation 460
submitted by the county auditor to the county budget commission. 461
If the subdivision is located in more than one county, the 462
county auditor shall obtain the assistance of the county 463
auditors of the other counties, and those county auditors shall 464

provide assistance, in establishing the tax valuation of the 465
subdivision for purposes of certifying the estimated average 466
annual property tax levy. 467

(2) When considering the tangible personal property 468
component of the tax valuation of the subdivision, the county 469
auditor shall take into account the assessment percentages 470
prescribed in section 5711.22 of the Revised Code. The tax 471
commissioner may issue rules, orders, or instructions directing 472
how the assessment percentages must be utilized. 473

(D) After receiving the county auditor's advice under 474
division (C) of this section, the taxing authority by 475
legislation may determine to proceed with submitting the 476
question of the issue of securities, and shall, not later than 477
the ninetieth day before the day of the election, file the 478
following with the board of elections: 479

(1) Copies of the legislation provided for in divisions 480
(B) and (D) of this section; 481

(2) The amount of the estimated average annual property 482
tax levy, expressed in cents or dollars and cents for each one 483
hundred thousand dollars of tax valuation and in mills for each 484
one dollar of tax valuation, as estimated and certified to the 485
taxing authority by the county auditor. 486

(E) (1) The board of elections shall prepare the ballots 487
and make other necessary arrangements for the submission of the 488
question to the electors of the subdivision. If the subdivision 489
is located in more than one county, the board shall inform the 490
boards of elections of the other counties of the filings with 491
it, and those other boards shall if appropriate make the other 492
necessary arrangements for the election in their counties. The 493

election shall be conducted, canvassed, and certified in the 494
manner provided in Title XXXV of the Revised Code. 495

(2) The election shall be held at the regular places for 496
voting in the subdivision. If the electors of only a part of a 497
precinct are qualified to vote at the election the board of 498
elections may assign the electors in that part to an adjoining 499
precinct, including an adjoining precinct in another county if 500
the board of elections of the other county consents to and 501
approves the assignment. Each elector so assigned shall be 502
notified of that fact prior to the election by notice mailed by 503
the board of elections, in such manner as it determines, prior 504
to the election. 505

(3) The board of elections shall publish a notice of the 506
election once in a newspaper of general circulation in the 507
subdivision, no later than ten days prior to the election. The 508
notice shall state all of the following: 509

(a) The principal amount of the proposed bond issue; 510

(b) The stated purpose for which the bonds are to be 511
issued; 512

(c) The maximum number of years over which the principal 513
of the bonds may be paid; 514

(d) The estimated additional average annual property tax 515
levy, expressed in cents or dollars and cents for each one 516
hundred thousand dollars of tax valuation and in mills for each 517
one dollar of tax valuation, to be levied outside the tax 518
limitation, as estimated and certified to the taxing authority 519
by the county auditor; 520

(e) The first calendar year in which the tax is expected 521
to be due. 522

(F) (1) The form of the ballot to be used at the election 523
shall be substantially either of the following, as applicable: 524

(a) "Shall bonds be issued by the (name of 525
subdivision) for the purpose of (purpose of the bond 526
issue) in the principal amount of (principal amount 527
of the bond issue), to be repaid annually over a maximum period 528
of (the maximum number of years over which the 529
principal of the bonds may be paid) years, and an annual levy of 530
property taxes be made outside the (as applicable, 531
"ten-mill" or "...charter tax") limitation, estimated by the 532
county auditor to average over the repayment period of the bond 533
issue (number of mills) mills for each ~~one dollar~~ \$1 534
of tax valuation, which amounts to \$..... ~~(rate expressed~~ 535
~~in cents or dollars and cents, such as "36 cents" or "\$1.41")~~ 536
for each ~~one hundred dollars~~ \$100,000 of tax valuation, 537
commencing in (first year the tax will be levied), 538
first due in calendar year (first calendar year in 539
which the tax shall be due), to pay the annual debt charges on 540
the bonds, and to pay debt charges on any notes issued in 541
anticipation of those bonds? 542

For the bond issue
Against the bond issue

" 546

(b) In the case of an election held pursuant to 547
legislation adopted under section 3375.43 or 3375.431 of the 548
Revised Code: 549

"Shall bonds be issued for (name of library) 550
for the purpose of (purpose of the bond issue), in 551

the principal amount of (amount of the bond issue) by 552
..... (the name of the subdivision that is to issue the 553
bonds and levy the tax) as the issuer of the bonds, to be repaid 554
annually over a maximum period of (the maximum number 555
of years over which the principal of the bonds may be paid) 556
years, and an annual levy of property taxes be made outside the 557
ten-mill limitation, estimated by the county auditor to average 558
over the repayment period of the bond issue (number 559
of mills) mills for each ~~one dollar~~ \$1 of tax valuation, which 560
amounts to \$..... ~~(rate expressed in cents or dollars and~~ 561
~~cents, such as "36 cents" or "\$1.41")~~ for each ~~one hundred~~ 562
~~dollars~~ \$100,000 of tax valuation, commencing in 563
(first year the tax will be levied), first due in calendar 564
year (first calendar year in which the tax shall be 565
due), to pay the annual debt charges on the bonds, and to pay 566
debt charges on any notes issued in anticipation of those bonds? 567

For the bond issue
Against the bond issue

568
569
570
571
" 571
(2) The purpose for which the bonds are to be issued shall 572
be printed in the space indicated, in boldface type. 573
(G) The board of elections shall promptly certify the 574
results of the election to the tax commissioner, the county 575
auditor of each county in which any part of the subdivision is 576
located, and the fiscal officer of the subdivision. The 577
election, including the proceedings for and result of the 578
election, is incontestable other than in a contest filed under 579
section 3515.09 of the Revised Code in which the plaintiff 580
prevails. 581

(H) If a majority of the electors voting upon the question 582
vote for it, the taxing authority of the subdivision may proceed 583
under sections 133.21 to 133.33 of the Revised Code with the 584
issuance of the securities and with the levy and collection of a 585
property tax outside the tax limitation during the period the 586
securities are outstanding sufficient in amount to pay the debt 587
charges on the securities, including debt charges on any 588
anticipatory securities required to be paid from that tax. If 589
legislation passed under section 133.22 or 133.23 of the Revised 590
Code authorizing those securities is filed with the county 591
auditor on or before the last day of November, the amount of the 592
voted property tax levy required to pay debt charges or 593
estimated debt charges on the securities payable in the 594
following year shall if requested by the taxing authority be 595
included in the taxes levied for collection in the following 596
year under section 319.30 of the Revised Code. 597

(I) (1) If, before any securities authorized at an election 598
under this section are issued, the net indebtedness of the 599
subdivision exceeds that applicable to that subdivision or those 600
securities, then and so long as that is the case none of the 601
securities may be issued. 602

(2) No securities authorized at an election under this 603
section may be initially issued after the first day of the sixth 604
January following the election, but this period of limitation 605
shall not run for any time during which any part of the 606
permanent improvement for which the securities have been 607
authorized, or the issuing or validity of any part of the 608
securities issued or to be issued, or the related proceedings, 609
is involved or questioned before a court or a commission or 610
other tribunal, administrative agency, or board. 611

(3) Securities representing a portion of the amount 612
authorized at an election that are issued within the applicable 613
limitation on net indebtedness are valid and in no manner 614
affected by the fact that the balance of the securities 615
authorized cannot be issued by reason of the net indebtedness 616
limitation or lapse of time. 617

(4) Nothing in this division (I) shall be interpreted or 618
applied to prevent the issuance of securities in an amount to 619
fund or refund anticipatory securities lawfully issued. 620

(5) The limitations of divisions (I) (1) and (2) of this 621
section do not apply to any securities authorized at an election 622
under this section if at least ten per cent of the principal 623
amount of the securities, including anticipatory securities, 624
authorized has theretofore been issued, or if the securities are 625
to be issued for the purpose of participating in any federally 626
or state-assisted program. 627

(6) The certificate of the fiscal officer of the 628
subdivision is conclusive proof of the facts referred to in this 629
division. 630

Sec. 306.32. Any county, or any two or more counties, 631
municipal corporations, or townships, or any combination of 632
these, may create a regional transit authority by the adoption 633
of a resolution or ordinance by the board of county 634
commissioners of each county, the legislative authority of each 635
municipal corporation, and the board of township trustees of 636
each township which is to create or to join in the creation of 637
the regional transit authority. The resolution or ordinance 638
shall state: 639

(A) The necessity for the creation of a regional transit 640

authority; 641

(B) The counties, municipal corporations, or townships 642
which are to create or to join in the creation of the regional 643
transit authority; 644

(C) The official name by which the regional transit 645
authority shall be known; 646

(D) The place in which the principal office of the 647
regional transit authority will be located or the manner in 648
which it may be selected; 649

(E) The number, term, and compensation, or method for 650
establishing compensation, of the members of the board of 651
trustees of the regional transit authority. Compensation shall 652
not exceed fifty dollars for each board and committee meeting 653
attended by a member, except that if compensation is provided 654
annually it shall not exceed six thousand dollars for the 655
president of the board or four thousand eight hundred dollars 656
for each other board member. 657

(F) The manner in which vacancies on the board of trustees 658
of the regional transit authority shall be filled; 659

(G) The manner and to what extent the expenses of the 660
regional transit authority shall be apportioned among the 661
counties, municipal corporations, and townships creating it; 662

(H) The purposes, including the kinds of transit 663
facilities, for which the regional transit authority is 664
organized. 665

The regional transit authority provided for in the 666
resolution or ordinance shall be deemed to be created upon the 667
adoption of the resolution or ordinance by the board of county 668

commissioners of each county, the legislative authority of each 669
municipal corporation, and the board of township trustees of 670
each township enumerated in the resolution or ordinance. 671

The resolution or ordinance creating a regional transit 672
authority may be amended to include additional counties, 673
municipal corporations, or townships or for any other purpose, 674
by the adoption of the amendment by the board of county 675
commissioners of each county, the legislative authority of each 676
municipal corporation, and the board of township trustees of 677
each township which has created or joined or proposes to join 678
the regional transit authority. 679

After each county, municipal corporation, and township 680
which has created or joined or proposes to join the regional 681
transit authority has adopted its resolution or ordinance 682
approving inclusion of additional counties, municipal 683
corporations, or townships in the regional transit authority, a 684
copy of each resolution or ordinance shall be filed with the 685
clerk of the board of the county commissioners of each county, 686
the clerk of the legislative authority of each municipal 687
corporation, and the fiscal officer of the board of trustees of 688
each township proposed to be included in the regional transit 689
authority. The inclusion is effective when all such filing has 690
been completed, unless the regional transit authority to which 691
territory is to be added has authority to levy an ad valorem tax 692
on property, or a sales tax, within its territorial boundaries, 693
in which event the inclusion shall become effective on the 694
sixtieth day after the last such filing is accomplished, unless, 695
prior to the expiration of the sixty-day period, qualified 696
electors residing in the area proposed to be added to the 697
regional transit authority, equal in number to at least ten per 698
cent of the qualified electors from the area who voted for 699

governor at the last gubernatorial election, file a petition of 700
referendum against the inclusion. Any petition of referendum 701
filed under this section shall be filed at the office of the 702
secretary of the board of trustees of the regional transit 703
authority. The person presenting the petition shall be given a 704
receipt containing on it the time of the day, the date, and the 705
purpose of the petition. The secretary of the board of trustees 706
of the regional transit authority shall cause the appropriate 707
board or boards of elections to check the sufficiency of 708
signatures on any petition of referendum filed under this 709
section and, if found to be sufficient, shall present the 710
petition to the board of trustees at a meeting of said board 711
which occurs not later than thirty days following the filing of 712
said petition. Upon presentation to the board of trustees of a 713
petition of referendum against the proposed inclusion, the board 714
of trustees shall promptly certify the proposal to the board or 715
boards of elections for the purpose of having the proposal 716
placed on the ballot at the next general or primary election 717
which occurs not less than ninety days after the date of the 718
meeting of said board, ~~or at a special election, the date of~~ 719
~~which shall be specified in the certification, which date shall~~ 720
~~be not less than ninety days after the date of such meeting of~~ 721
~~the board.~~ Signatures on a petition of referendum may be 722
withdrawn up to and including the meeting of the board of 723
trustees certifying the proposal to the appropriate board or 724
boards of elections. If territory of more than one county, 725
municipal corporation, or township is to be added to the 726
regional transit authority, the electors of the territories of 727
the counties, municipal corporations, or townships which are to 728
be added shall vote as a district, and the majority affirmative 729
vote shall be determined by the vote cast in the district as a 730
whole. Upon certification of a proposal to the appropriate board 731

or boards of elections pursuant to this section, the board or 732
boards of election shall make the necessary arrangements for the 733
submission of the question to the electors of the territory to 734
be added to the regional transit authority qualified to vote on 735
the question, and the election shall be held, canvassed, and 736
certified in the manner provided for the submission of tax 737
levies under section 5705.191 of the Revised Code, except that 738
the question appearing on the ballot shall read: 739

"Shall the territory within the 740
(Name or names of political subdivisions to be joined) be added 741
to (Name) regional transit 742
authority?" and shall a(n) (here insert type of tax 743
or taxes) at a rate of taxation not to exceed (here insert 744
maximum tax rate or rates) be levied for all transit purposes?" 745

If the question is approved by at least a majority of the 746
electors voting on the question, the joinder is immediately 747
effective, and the regional transit authority may extend the 748
levy of the tax against all the taxable property within the 749
territory which has been added. If the question is approved at a 750
~~general election or at a special election occurring prior to the~~ 751
~~general election but after the fifteenth day of July,~~ the 752
regional transit authority may amend its budget and resolution 753
adopted pursuant to section 5705.34 of the Revised Code, and the 754
levy shall be placed on the current tax list and duplicate and 755
collected as other taxes are collected from all taxable property 756
within the territorial boundaries of the regional transit 757
authority, including the territory within each political 758
subdivision added as a result of the election. 759

The territorial boundaries of a regional transit authority 760
shall be coextensive with the territorial boundaries of the 761

counties, municipal corporations, and townships included within 762
the regional transit authority, provided that the same area may 763
be included in more than one regional transit authority so long 764
as the regional transit authorities are not organized for 765
purposes as provided for in the resolutions or ordinances 766
creating the same, and any amendments to them, relating to the 767
same kinds of transit facilities; and provided further, that if 768
a regional transit authority includes only a portion of an 769
entire county, a regional transit authority for the same 770
purposes may be created in the remaining portion of the same 771
county by resolution of the board of county commissioners acting 772
alone or in conjunction with municipal corporations and 773
townships as provided in this section. 774

No regional transit authority shall be organized after 775
January 1, 1975, to include any area already included in a 776
regional transit authority, except that any regional transit 777
authority organized after June 29, 1974, and having territorial 778
boundaries entirely within a single county shall, upon adoption 779
by the board of county commissioners of the county of a 780
resolution creating a regional transit authority including 781
within its territorial jurisdiction the existing regional 782
transit authority and for purposes including the purposes for 783
which the existing regional transit authority was created, be 784
dissolved and its territory included in such new regional 785
transit authority. Any resolution creating such a new regional 786
transit authority shall make adequate provision for satisfaction 787
of the obligations of the dissolved regional transit authority. 788

Sec. 306.321. The resolution or ordinance creating a 789
regional transit authority may be amended to include additional 790
counties, municipal corporations, or townships by the adoption 791
of an amendment by the board of county commissioners of each 792

county, the legislative authority of each municipal corporation, 793
and the board of township trustees of each township which has 794
created or, prior to the adoption of the amendment, joined or 795
proposes to join the regional transit authority. 796

After each county, municipal corporation, and township 797
which has created or, prior to the adoption of the amendment, 798
joined or proposes to join the regional transit authority has 799
adopted its resolution or ordinance approving inclusion of 800
additional counties, municipal corporations, or townships in the 801
regional transit authority, a copy of each resolution or 802
ordinance shall be filed with the clerk of the board of the 803
county commissioners of each county, the clerk of the 804
legislative authority of each municipal corporation, and the 805
fiscal officer of the board of trustees of each township 806
proposed to be included in the regional transit authority. 807

Any ordinances or resolutions adopted pursuant to this 808
section approving inclusion of additional counties, municipal 809
corporations, or townships in the regional transit authority 810
shall provide that the board of trustees of the regional transit 811
authority must, not later than the tenth day following the day 812
on which the filing of the ordinances or resolutions, as 813
required by the immediately preceding paragraph, is completed, 814
adopt its resolution providing for submission to the electors of 815
the regional transit authority as enlarged, of the question 816
pursuant to section 306.49 of the Revised Code, of the renewal, 817
the renewal and increase, or the increase of, or the imposition 818
of an additional, ad valorem tax, or of the question pursuant to 819
section 306.70 of the Revised Code, of the renewal, the renewal 820
and increase, or the increase of, or the imposition of an 821
additional, sales and use tax. The resolution submitting the 822
question of the tax shall specify the date of the election, 823

which shall be a general or primary election held not less than 824
ninety days after certification of the resolution to the board 825
of elections ~~and which shall be consistent with the requirements~~ 826
~~of section 3501.01 of the Revised Code.~~ The inclusion of the 827
territory of the additional counties, municipal corporations, or 828
townships in the regional transit authority shall be effective 829
as of the date on which the resolution of the board of trustees 830
of the regional transit authority is adopted submitting the 831
question to the electors, provided that until the question is 832
approved, existing contracts providing payment for transit 833
services within the added territory shall remain in effect and 834
transit services shall not be affected by the inclusion of the 835
additional territory. The resolution shall be certified to the 836
board of elections and the election shall be held, canvassed, 837
and certified as provided in section 306.49 of the Revised Code 838
in the case of an ad valorem tax or in section 306.70 of the 839
Revised Code in the case of a sales and use tax. 840

If the question of the tax which is submitted is not 841
approved by a majority of the electors of the enlarged regional 842
transit authority voting on the question, as of the day 843
following the day on which the results of the election become 844
conclusive, the additional counties, municipal corporations, or 845
townships, which had been included in the regional transit 846
authority as of the date of the adoption of the resolution 847
submitting to the electors the question, shall be removed from 848
the territory of the regional transit authority and shall no 849
longer be a part of that authority without any further action by 850
either the political subdivisions which were included in the 851
authority prior to the adoption of the resolution submitting the 852
question to the electors or of the political subdivisions added 853
to the authority as a result of the adoption of the resolution. 854

The regional transit authority reduced to its territory as it 855
existed prior to the inclusion of the additional counties, 856
municipal corporations, or townships, shall be entitled to levy 857
and collect any ad valorem or sales and use taxes which it was 858
authorized to levy and collect prior to the enlargement of its 859
territory and for which authorization has not expired, as if the 860
enlargement had not occurred. 861

If the question of the tax which is submitted provides for 862
a sales and use tax to be imposed and the question is approved, 863
and the regional transit authority had previously been 864
authorized pursuant to section 306.49 of the Revised Code to 865
levy an ad valorem tax, the regional transit authority shall 866
appropriate from the first moneys received from the sales and 867
use tax in each year, the full amount required in order to pay 868
the principal of and interest on any notes of the regional 869
transit authority issued pursuant to section 306.49 of the 870
Revised Code, in anticipation of the collection of the ad 871
valorem tax; and shall not thereafter levy and collect the ad 872
valorem tax previously approved unless the levy and collection 873
is necessary to pay the principal of and interest on notes 874
issued in anticipation of the tax in order to avoid impairing 875
the obligation of the contract between the regional transit 876
authority and the note holders. 877

If the question of the additional or renewal tax levy is 878
approved, the tax may be levied and collected as is otherwise 879
provided for an ad valorem tax or a sales and use tax imposed by 880
a regional transit authority, provided that if a question 881
relating to an ad valorem tax is approved at the general 882
~~election or at a special election occurring prior to a general~~ 883
~~election, but after the fifteenth day of July,~~ the regional 884
transit authority may amend its budget for its next fiscal year 885

and its resolution adopted pursuant to section 5705.34 of the Revised Code or adopt such resolution, and the levy shall be placed on the current tax list and duplicate and collected as all other taxes are collected from all taxable property within the enlarged territory of the regional transit authority including the territory within each political subdivision which has been added to the regional transit authority pursuant to this section, provided further that if a question relating to sales and use tax is approved after the fifteenth day of July in any calendar year, the regional transit authority may amend its budget for the current and next fiscal year and any resolution adopted pursuant to section 5705.34 of the Revised Code, to reflect the imposition of the sales and use tax and shall amend its budget for the next fiscal year and any resolution adopted pursuant to section 5705.34 of the Revised Code to comply with the immediately preceding paragraph. 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.

The procedures of this section are in addition to and an alternative to those established in section 306.32 of the Revised Code for joining to a regional transit authority additional counties, municipal corporations, or townships.

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 917
authority additional counties, municipal corporations, or 918
townships. 919

(B) Any municipal corporation or township may adopt a 920
resolution or ordinance proposing to join a regional transit 921
authority described in division (A) of this section. In its 922
resolution or ordinance, the political subdivision may propose 923
joining the regional transit authority for a limited period of 924
three years or without a time limit. 925

(C) The political subdivision proposing to join the 926
regional transit authority shall submit a copy of its resolution 927
or ordinance to the legislative authority of each municipal 928
corporation and the board of trustees of each township 929
comprising the regional transit authority. Within thirty days of 930
receiving the resolution or ordinance for inclusion in the 931
regional transit authority, the legislative authority of each 932
municipal corporation and the board of trustees of each township 933
shall consider the question of whether to include the additional 934
subdivision in the regional transit authority, shall adopt a 935
resolution or ordinance approving or rejecting the inclusion of 936
the additional subdivision, and shall present its resolution or 937
ordinance to the board of trustees of the regional transit 938
authority. 939

(D) If a majority of the political subdivisions comprising 940
the regional transit authority approve the inclusion of the 941
additional political subdivision, the board of trustees of the 942
regional transit authority, not later than the tenth day 943
following the day on which the last ordinance or resolution is 944
presented, shall notify the subdivision proposing to join the 945
regional transit authority that it may certify the proposal to 946

the board of elections for the purpose of having the proposal 947
placed on the ballot at the next general ~~election or at a~~ 948
~~special election conducted on the day of the next primary~~ 949
election that occurs not less than ninety days after the 950
resolution or ordinance is certified to the board of elections. 951

(E) Upon certification of a proposal to the board of 952
elections pursuant to this section, the board of elections shall 953
make the necessary arrangements for the submission of the 954
question to the electors of the territory to be included in the 955
regional transit authority qualified to vote on the question, 956
and the election shall be held, canvassed, and certified in the 957
same manner as regular elections for the election of officers of 958
the subdivision proposing to join the regional transit 959
authority, except that, if the resolution proposed the inclusion 960
without a time limitation the question appearing on the ballot 961
shall read: 962

"Shall the territory within the 963
(Name or names of political subdivisions to be joined) be added 964
to (Name) regional transit 965
authority?" and shall a(n) (here insert type of tax 966
or taxes) at a rate of taxation not to exceed (here insert 967
maximum tax rate or rates) be levied for all transit purposes?" 968

If the resolution proposed the inclusion with a three-year 969
time limitation, the question appearing on the ballot shall 970
read: 971

"Shall the territory within the 972
(Name or names of political subdivisions to be joined) be added 973
to (Name) regional transit 974
authority?" for three years and shall a(n) (here 975
insert type of tax or taxes) at a rate of taxation not to exceed 976

..... (here insert maximum tax rate or rates) be levied for all 977
transit purposes for three years?" 978

(F) If the question is approved by at least a majority of 979
the electors voting on the question, the addition of the new 980
territory is effective six months from the date of the 981
certification of its passage, and the regional transit authority 982
may extend the levy of the tax against all the taxable property 983
within the territory that was added. If the question is approved 984
at a general election ~~or at a special election occurring prior~~ 985
~~to the general election but after the fifteenth day of July,~~ the 986
regional transit authority may amend its budget and resolution 987
adopted pursuant to section 5705.34 of the Revised Code, and the 988
levy shall be placed on the current tax list and duplicate and 989
collected as other taxes are collected from all taxable property 990
within the territorial boundaries of the regional transit 991
authority, including the territory within the political 992
subdivision added as a result of the election. If the budget of 993
the regional transit authority is amended pursuant to this 994
paragraph, the county auditor shall prepare and deliver an 995
amended certificate of estimated resources to reflect the change 996
in anticipated revenues of the regional transit authority. 997

(G) If the question is approved by at least a majority of 998
the electors voting on the question, the board of trustees of 999
the regional transit authority immediately shall amend the 1000
resolution or ordinance creating the regional transit authority 1001
to include the additional political subdivision. 1002

(H) If the question approved by a majority of the electors 1003
voting on the question added the subdivision for three years, 1004
the territory of the additional municipal corporation or 1005
township in the regional transit authority shall be removed from 1006

the territory of the regional transit authority three years 1007
after the date the territory was added, as determined in the 1008
effective date of the election, and shall no longer be a part of 1009
that authority without any further action by either the 1010
political subdivisions that were included in the authority prior 1011
to submitting the question to the electors or of the political 1012
subdivision added to the authority as a result of the election. 1013
The regional transit authority reduced to its territory as it 1014
existed prior to the inclusion of the additional municipal 1015
corporation or township shall be entitled to levy and collect 1016
any property taxes that it was authorized to levy and collect 1017
prior to the enlargement of its territory and for which 1018
authorization has not expired, as if the enlargement had not 1019
occurred. 1020

Sec. 306.70. A tax proposed to be levied by a board of 1021
county commissioners or by the board of trustees of a regional 1022
transit authority pursuant to sections 5739.023 and 5741.022 of 1023
the Revised Code shall not become effective until it is 1024
submitted to the electors residing within the county or within 1025
the territorial boundaries of the regional transit authority and 1026
approved by a majority of the electors voting on it. Such 1027
question shall be submitted at a general or primary election ~~or~~ 1028
~~at a special election~~ on a day specified in the resolution 1029
levying the tax and occurring not less than ninety days after 1030
such resolution is certified to the board of elections, in 1031
accordance with section 3505.071 of the Revised Code. 1032

The board of elections of the county or of each county in 1033
which any territory of the regional transit authority is located 1034
shall make the necessary arrangements for the submission of such 1035
question to the electors of the county or regional transit 1036
authority, and the election shall be held, canvassed, and 1037

certified in the same manner as regular elections for the 1038
election of county officers. Notice of the election shall be 1039
published in a newspaper of general circulation in the territory 1040
of the county or of the regional transit authority once a week 1041
for two consecutive weeks prior to the election or as provided 1042
in section 7.16 of the Revised Code. If the board of elections 1043
operates and maintains a web site, notice of the election also 1044
shall be posted on that web site for thirty days prior to the 1045
election. The notice shall state the type, rate, and purpose of 1046
the tax to be levied, the length of time during which the tax 1047
will be in effect, and the time and place of the election. 1048

More than one such question may be submitted at the same 1049
election. The form of the ballots cast at such election shall 1050
be: 1051

"Shall a(n) (sales and use) 1052
tax be levied for all transit purposes of the 1053
(here insert name of the county or regional transit authority) 1054
at a rate not exceeding (here insert 1055
percentage) per cent for (here insert number of 1056
years the tax is to be in effect, or that it is to be in effect 1057
for a continuing period of time)?" 1058

If the tax proposed to be levied is a continuation of an 1059
existing tax, whether at the same rate or at an increased or 1060
reduced rate, or an increase in the rate of an existing tax, the 1061
notice and ballot form shall so state. 1062

The board of elections to which the resolution was 1063
certified shall certify the results of the election to the 1064
county auditor of the county or secretary-treasurer of the 1065
regional transit authority levying the tax and to the tax 1066
commissioner of the state. 1067

Sec. 306.82. An agreement entered into pursuant to section 1068
306.80 of the Revised Code may, with respect to a regional 1069
transit commission created by such agreement, provide for the 1070
following: 1071

(A) Acquisition, by purchase or donation, or by the 1072
exercise of the power of eminent domain, construction, 1073
improvement, extension, enlargement, repair, lease as lessee or 1074
lessor, sale, operation, maintenance, and management of transit 1075
facilities within or without the territorial boundaries of such 1076
commission, together with any other powers and duties provided 1077
by sections 306.30 to 306.53 of the Revised Code, to a regional 1078
transit authority, and by Chapter 308. of the Revised Code to a 1079
regional airport authority; 1080

(B) Adoption of rules, including the imposition of rates 1081
or charges, respecting the ownership, operation, and use of 1082
transit facilities subject to the jurisdiction of the regional 1083
transit commission; 1084

(C) Petitioning, intervening, and appearing before the 1085
interstate commerce commission or any other federal, state, or 1086
local authority for the adoption, alteration, enforcement, or 1087
execution of any physical improvement, or tariffs, rates, or 1088
charges for the use of, or rules concerning, transit facilities; 1089

(D) Initiating or intervening in any legal proceeding 1090
affecting the regional transit commission; 1091

(E) Contracting with persons, corporations, partnerships, 1092
associations, or public agencies to provide or operate transit 1093
facilities; 1094

(F) Establishing procedure for issuance and securing of 1095
revenue bonds of the commission, which shall be negotiable 1096

instruments, for the purpose of acquiring, constructing, 1097
improving, extending, or enlarging any one or more transit 1098
facilities, including all costs incidental thereto and in 1099
connection therewith, including the financing thereof. Such 1100
procedure may provide for securing such revenue bonds by the 1101
pledge of net revenues of the regional transit commission and by 1102
mortgaging any real property acquired from the proceeds of such 1103
revenue bonds. 1104

(G) Establishing procedures for the issuance of general 1105
obligation bonds of the commission pursuant to the procedure set 1106
forth in the agreement, for which the full faith and credit of 1107
the commission shall be pledged. The principal of, and any 1108
premium and interest on, such bonds shall be paid from the 1109
proceeds of ad valorem taxes levied on all taxable property 1110
within the territorial boundaries of the commission, provided 1111
that such procedure complies with all requirements of the 1112
constitutions of all states having territory included within the 1113
territorial boundaries of the commission, and that the net 1114
indebtedness, as defined for a municipal corporation in section 1115
133.05 of the Revised Code, incurred by a regional transit 1116
commission, shall never exceed three per cent of the total value 1117
of all property within the territorial boundaries of the 1118
regional transit commission as listed and assessed for taxation. 1119
Such procedure shall also include submission to the electors 1120
within the territorial boundaries of the regional transit 1121
commission of the question of issuing the bonds of such 1122
commission and the levy of such tax for the payment of the 1123
principal of, and any premium and interest on, such bonds. The 1124
secretary of state and each board of elections of this state 1125
within the territorial boundaries of the regional transit 1126
commission shall follow the procedure established by the 1127

agreement for submitting the question of the issuance of such 1128
bonds to the electors of a regional transit commission. Each 1129
auditor and treasurer of any county of this state which is 1130
included within the territorial boundaries of a regional transit 1131
commission, shall extend on the tax list and duplicate of all 1132
taxable property included within the territorial boundaries of a 1133
regional transit commission, any tax which is to be levied 1134
pursuant to provisions of such agreement included therein under 1135
authority of this division. 1136

(H) Designation of the official name by which the regional 1137
transit commission shall be known; 1138

(I) Establishing the number, term of office, and 1139
compensation, which shall not exceed fifty dollars for each 1140
board or committee meeting attended, of the members of the 1141
governing board of the regional transit commission and the 1142
procedures for the appointment of such members and the filling 1143
of vacancies; 1144

(J) Establishing procedure for submitting to the electors 1145
of the territory included in a regional transit commission, the 1146
question of the levy at a general election, for a period not 1147
exceeding ten years, on all taxable property within the 1148
territorial boundaries of the regional transit commission of an 1149
ad valorem tax, not to exceed one mill for each dollar of 1150
assessed valuation, for the purposes of the regional transit 1151
commission. Such procedure shall comply with all requirements of 1152
the constitutions of all states having territory included within 1153
the territorial boundaries of the commission. Each auditor and 1154
treasurer of any county of this state which is included within 1155
the territorial boundaries of a regional transit commission 1156
shall extend on the tax list and duplicate of all taxable 1157

property included within the territorial boundaries of a 1158
regional transit commission, any tax which is authorized 1159
pursuant to this division. 1160

(K) Exercising the power of eminent domain within the 1161
states which have territory included within the territorial 1162
boundaries of the regional transit commission, provided that 1163
such power, when exercised within this state, shall be exercised 1164
in the manner and to the extent it is authorized to be exercised 1165
by a regional transit authority pursuant to section 306.36 of 1166
the Revised Code; 1167

(L) Establishing procedure for adding to the regional 1168
transit commission additional areas within a state which has 1169
territory included within the territorial boundaries of the 1170
regional transit commission, provided that such procedure for 1171
adding territory within this state shall be substantially the 1172
same as that provided for adding territory to a regional transit 1173
authority as provided in division (G) of section 306.32 of the 1174
Revised Code; 1175

(M) Organizing the governing board of the regional transit 1176
commission, and employing and compensating employees of and 1177
consultants for such commission; 1178

(N) Suing or being sued in the corporate name of the 1179
regional transit commission; 1180

(O) Establishing procedure for competitive bidding in the 1181
sale or lease by a regional transit commission of real and 1182
personal property and for the acquisition, except for real 1183
property or interests therein, construction, or improvement of 1184
transit facilities, and providing reasonable exemptions from 1185
such requirement; 1186

(P) Providing for employee relations in the same manner as 1187
is provided by division (X) of section 306.35 of the Revised 1188
Code for a regional transit authority; 1189

(Q) Providing for the duration of the agreement and the 1190
termination thereof, and the procedure for admitting to the 1191
regional transit commission territory within a state not having 1192
territory included within the territorial boundaries of the 1193
regional transit commission; 1194

(R) Providing a system of pension benefits for employees 1195
of a regional transit commission, including an opportunity to 1196
employees resident of this state to participate in the public 1197
employees retirement system pursuant to Chapter 145. of the 1198
Revised Code; 1199

(S) Providing for the performance of all functions 1200
necessary and incidental to a regional transit commission. 1201

Sec. 307.695. (A) As used in this section: 1202

(1) "Arena" means any structure designed and constructed 1203
for the purpose of providing a venue for public entertainment 1204
and recreation by the presentation of concerts, sporting and 1205
athletic events, and other events and exhibitions, including 1206
facilities intended to house or provide a site for one or more 1207
athletic or sports teams or activities, spectator facilities, 1208
parking facilities, walkways, and auxiliary facilities, real and 1209
personal property, property rights, easements, leasehold 1210
estates, and interests that may be appropriate for, or used in 1211
connection with, the operation of the arena. 1212

(2) "Convention center" means any structure expressly 1213
designed and constructed for the purposes of presenting 1214
conventions, public meetings, and exhibitions and includes 1215

parking facilities that serve the center and any personal 1216
property used in connection with any such structure or 1217
facilities. 1218

(3) "Eligible county" means a county having a population 1219
of at least four hundred thousand but not more than eight 1220
hundred thousand according to the 2000 federal decennial census 1221
and that directly borders the geographic boundaries of another 1222
state. 1223

(4) "Entity" means a nonprofit corporation, a municipal 1224
corporation, a port authority created under Chapter 4582. of the 1225
Revised Code, or a convention facilities authority created under 1226
Chapter 351. of the Revised Code. 1227

(5) "Lodging taxes" means excise taxes levied under 1228
division (A) (1), (A) (2), or (C) of section 5739.09 of the 1229
Revised Code and the revenues arising therefrom. 1230

(6) "Nonprofit corporation" means a nonprofit corporation 1231
that is organized under the laws of this state and that includes 1232
within the purposes for which it is incorporated the 1233
authorization to lease and operate facilities such as a 1234
convention center or an arena or a combination of an arena and 1235
convention center. 1236

(7) "Project" means acquiring, constructing, 1237
reconstructing, renovating, rehabilitating, expanding, adding 1238
to, equipping, furnishing or otherwise improving an arena, a 1239
convention center, or a combination of an arena and convention 1240
center. For purposes of this section, a project is a permanent 1241
improvement for one purpose under Chapter 133. of the Revised 1242
Code. 1243

(8) "Project revenues" means money received by a county 1244

with a population greater than four hundred thousand wherein the 1245
population of the largest city comprises more than one-third of 1246
that county's population, other than money from taxes or from 1247
the proceeds of securities secured by taxes, in connection with, 1248
derived from, related to, or resulting from a project, 1249
including, but not limited to, rentals and other payments 1250
received under a lease or agreement with respect to the project, 1251
ticket charges or surcharges for admission to events at a 1252
project, charges or surcharges for parking for events at a 1253
project, charges for the use of a project or any portion of a 1254
project, including suites and seating rights, the sale of naming 1255
rights for the project or a portion of the project, unexpended 1256
proceeds of any county revenue bonds issued for the project, and 1257
any income and profit from the investment of the proceeds of any 1258
such revenue bonds or any project revenues. 1259

(9) "Chapter 133. securities," "debt charges," "general 1260
obligation," "legislation," "one purpose," "outstanding," 1261
"permanent improvement," "person," and "securities" have the 1262
meanings given to those terms in section 133.01 of the Revised 1263
Code. 1264

(B) A board of county commissioners may enter into an 1265
agreement with a convention and visitors' bureau operating in 1266
the county under which: 1267

(1) The bureau agrees to construct and equip a convention 1268
center in the county and to pledge and contribute from the tax 1269
revenues received by it under division (A) of section 5739.09 of 1270
the Revised Code, not more than such portion thereof that it is 1271
authorized to pledge and contribute for the purpose described in 1272
division (C) of this section; and 1273

(2) The board agrees to levy a tax under division (C) of 1274

section 5739.09 of the Revised Code and pledge and contribute 1275
the revenues therefrom for the purpose described in division (C) 1276
of this section. 1277

(C) The purpose of the pledges and contributions described 1278
in divisions (B)(1) and (2) of this section is payment of 1279
principal, interest, and premium, if any, on bonds and notes 1280
issued by or for the benefit of the bureau to finance the 1281
construction and equipping of a convention center. The pledges 1282
and contributions provided for in the agreement shall be for the 1283
period stated in the agreement. Revenues determined from time to 1284
time by the board to be needed to cover the real and actual 1285
costs of administering the tax imposed by division (C) of 1286
section 5739.09 of the Revised Code may not be pledged or 1287
contributed. The agreement shall provide that any such bonds and 1288
notes shall be secured by a trust agreement between the bureau 1289
or other issuer acting for the benefit of the bureau and a 1290
corporate trustee that is a trust company or bank having the 1291
powers of a trust company within or without the state, and the 1292
trust agreement shall pledge or assign to the retirement of the 1293
bonds or notes, all moneys paid by the county under this 1294
section. A tax the revenues from which are pledged under an 1295
agreement entered into by a board of county commissioners under 1296
this section shall not be subject to diminution by initiative or 1297
referendum, or diminution by statute, unless provision is made 1298
therein for an adequate substitute therefor reasonably 1299
satisfactory to the trustee under the trust agreement that 1300
secures the bonds and notes. 1301

(D) A pledge of money by a county under division (B) of 1302
this section shall not be indebtedness of the county for 1303
purposes of Chapter 133. of the Revised Code. 1304

(E) If the terms of the agreement so provide, the board of county commissioners may acquire and lease real property to the convention bureau as the site of the convention center. The lease shall be on such terms as are set forth in the agreement. The purchase and lease are not subject to the limitations of sections 307.02 and 307.09 of the Revised Code.

(F) In addition to the authority granted to a board of county commissioners under divisions (B) to (E) of this section, a board of county commissioners in a county with a population of one million two hundred thousand or more, or a county with a population greater than four hundred thousand wherein the population of the largest city comprises more than one-third of that county's population, may purchase, for cash or by installment payments, enter into lease-purchase agreements for, lease with an option to purchase, lease, construct, enlarge, improve, rebuild, equip, or furnish a convention center.

(G) The board of county commissioners of a county with a population greater than four hundred thousand wherein the population of the largest city comprises more than one-third of that county's population may undertake, finance, operate, and maintain a project. The board may lease a project to an entity on terms that the board determines to be in the best interest of the county and in furtherance of the public purpose of the project; the lease may be for a term of thirty-five years or less and may provide for an option of the entity to renew the lease for a term of thirty-five years or less. The board may enter into an agreement with an entity with respect to a project on terms that the board determines to be in the best interest of the county and in furtherance of the public purpose of the project. To the extent provided for in an agreement or a lease with an entity, the board may authorize the entity to administer

on behalf of the board any contracts for the project. The board 1336
may enter into an agreement providing for the sale to a person 1337
of naming rights to a project or portion of a project, for a 1338
period, for consideration, and on other terms and conditions 1339
that the board determines to be in the best interest of the 1340
county and in furtherance of the public purpose of the project. 1341
The board may enter into an agreement with a person owning or 1342
operating a professional athletic or sports team providing for 1343
the use by that person of a project or portion of a project for 1344
that team's offices, training, practices, and home games for a 1345
period, for consideration, and on other terms and conditions 1346
that the board determines to be in the best interest of the 1347
county and in furtherance of the public purpose of the project. 1348
The board may establish ticket charges or surcharges for 1349
admission to events at a project, charges or surcharges for 1350
parking for events at a project, and charges for the use of a 1351
project or any portion of a project, including suites and 1352
seating rights, and may, as necessary, enter into agreements 1353
related thereto with persons for a period, for consideration, 1354
and on other terms and conditions that the board determines to 1355
be in the best interest of the county and in furtherance of the 1356
public purpose of the project. A lease or agreement authorized 1357
by this division is not subject to sections 307.02, 307.09, and 1358
307.12 of the Revised Code. 1359

(H) Notwithstanding any contrary provision in Chapter 1360
5739. of the Revised Code, after adopting a resolution declaring 1361
it to be in the best interest of the county to undertake a 1362
project as described in division (G) of this section, the board 1363
of county commissioners of an eligible county may adopt a 1364
resolution enacting or increasing any lodging taxes within the 1365
limits specified in Chapter 5739. of the Revised Code with 1366

respect to those lodging taxes and amending any prior resolution 1367
under which any of its lodging taxes have been imposed in order 1368
to provide that those taxes, after deducting the real and actual 1369
costs of administering the taxes and any portion of the taxes 1370
returned to any municipal corporation or township as provided in 1371
division (A) (1) of section 5739.09 of the Revised Code, shall be 1372
used by the board for the purposes of undertaking, financing, 1373
operating, and maintaining the project, including paying debt 1374
charges on any securities issued by the board under division (I) 1375
of this section, or to make contributions to the convention and 1376
visitors' bureau operating within the county, or to promote, 1377
advertise, and market the region in which the county is located, 1378
all as the board may determine and make appropriations for from 1379
time to time, subject to the terms of any pledge to the payment 1380
of debt charges on outstanding general obligation securities or 1381
special obligation securities authorized under division (I) of 1382
this section. A resolution adopted under division (H) of this 1383
section shall be adopted not earlier than January 15, 2007, and 1384
not later than January 15, 2008. 1385

A resolution adopted under division (H) of this section 1386
may direct the board of elections to submit the question of 1387
enacting or increasing lodging taxes, as the case may be, to the 1388
electors of the county at a ~~special~~general or primary election 1389
held on the date specified by the board in the resolution, 1390
provided that the election occurs not less than ninety days 1391
after a certified copy of the resolution is transmitted to the 1392
board of elections and no later than January 15, 2008. A 1393
resolution submitted to the electors under this division shall 1394
not go into effect unless it is approved by a majority of those 1395
voting upon it. A resolution adopted under division (H) of this 1396
section that is not submitted to the electors of the county for 1397

their approval or disapproval is subject to a referendum as 1398
provided in sections 305.31 to 305.41 of the Revised Code. 1399

A resolution adopted under division (H) of this section 1400
takes effect upon its adoption, unless the resolution is 1401
submitted to the electors of the county for their approval or 1402
disapproval, in which case the resolution takes effect on the 1403
date the board of county commissioners receives notification 1404
from the board of elections of the affirmative vote. Lodging 1405
taxes received after the effective date of the resolution may be 1406
used for the purposes described in division (H) of this section, 1407
except that lodging taxes that have been pledged to the payment 1408
of debt charges on any bonds or notes issued by or for the 1409
benefit of a convention and visitors' bureau under division (C) 1410
of this section shall be used exclusively for that purpose until 1411
such time as the bonds or notes are no longer outstanding under 1412
the trust agreement securing those bonds or notes. 1413

(I) (1) The board of county commissioners of a county with 1414
a population greater than four hundred thousand wherein the 1415
population of the largest city comprises more than one-third of 1416
that county's population may issue the following securities of 1417
the county for the purpose of paying costs of the project, 1418
refunding any outstanding county securities issued for that 1419
purpose, refunding any outstanding bonds or notes issued by or 1420
for the benefit of the bureau under division (C) of this 1421
section, or for any combination of those purposes: 1422

(a) General obligation securities issued under Chapter 1423
133. of the Revised Code. The resolution authorizing these 1424
securities may include covenants to appropriate annually from 1425
lawfully available lodging taxes, and to continue to levy and 1426
collect those lodging taxes in, amounts necessary to meet the 1427

debt charges on those securities. 1428

(b) Special obligation securities issued under Chapter 1429
133. of the Revised Code that are secured only by lawfully 1430
available lodging taxes and any other taxes and revenues pledged 1431
to pay the debt charges on those securities, except ad valorem 1432
property taxes. The resolution authorizing those securities 1433
shall include a pledge of and covenants to appropriate annually 1434
from lawfully available lodging taxes and any other taxes and 1435
revenues pledged for such purpose, and to continue to collect 1436
any of those revenues pledged for such purpose and to levy and 1437
collect those lodging taxes and any other taxes pledged for such 1438
purpose, in amounts necessary to meet the debt charges on those 1439
securities. The pledge is valid and binding from the time the 1440
pledge is made, and the lodging taxes so pledged and thereafter 1441
received by the county are immediately subject to the lien of 1442
the pledge without any physical delivery of the lodging taxes or 1443
further act. The lien of any pledge is valid and binding as 1444
against all parties having claims of any kind in tort, contract, 1445
or otherwise against the county, regardless of whether such 1446
parties have notice of the lien. Neither the resolution nor any 1447
trust agreement by which a pledge is created or further 1448
evidenced is required to be filed or recorded except in the 1449
records of the board. The special obligation securities shall 1450
contain a statement on their face to the effect that they are 1451
not general obligation securities, and, unless paid from other 1452
sources, are payable from the pledged lodging taxes. 1453

(c) Revenue securities authorized under section 133.08 of 1454
the Revised Code and issued under Chapter 133. of the Revised 1455
Code that are secured only by lawfully available project 1456
revenues pledged to pay the debt charges on those securities. 1457

(2) The securities described in division (I)(1) of this 1458
section are subject to Chapter 133. of the Revised Code. 1459

(3) Section 133.34 of the Revised Code, except for 1460
division (A) of that section, applies to the issuance of any 1461
refunding securities authorized under this division. In lieu of 1462
division (A) of section 133.34 of the Revised Code, the board of 1463
county commissioners shall establish the maturity date or dates, 1464
the interest payable on, and other terms of refunding securities 1465
as it considers necessary or appropriate for their issuance, 1466
provided that the final maturity of refunding securities shall 1467
not exceed by more than ten years the final maturity of any 1468
bonds refunded by refunding securities. 1469

(4) The board may not repeal, rescind, or reduce all or 1470
any portion of any lodging taxes pledged to the payment of debt 1471
charges on any outstanding special obligation securities 1472
authorized under this division, and no portion of any lodging 1473
taxes that is pledged, or that the board has covenanted to levy, 1474
collect, and appropriate annually to pay debt charges on any 1475
outstanding securities authorized under this division is subject 1476
to repeal, rescission, or reduction by the electorate of the 1477
county. 1478

Sec. 307.697. (A) For the purpose of section 307.696 of 1479
the Revised Code and to pay any or all of the charge the board 1480
of elections makes against the county to hold the election on 1481
the question of levying the tax, or for those purposes and to 1482
provide revenues to the county for permanent improvements, the 1483
board of county commissioners of a county may levy a tax not to 1484
exceed three dollars on each gallon of spirituous liquor sold to 1485
or purchased by liquor permit holders for resale, and sold at 1486
retail by the state or pursuant to a transfer agreement entered 1487

into under Chapter 4313. of the Revised Code, in the county. The 1488
tax shall be levied on the number of gallons so sold. The tax 1489
may be levied for any number of years not exceeding twenty. 1490

The tax shall be levied pursuant to a resolution of the 1491
board of county commissioners approved by a majority of the 1492
electors in the county voting on the question of levying the 1493
tax, which resolution shall specify the rate of the tax, the 1494
number of years the tax will be levied, and the purposes for 1495
which the tax is levied. The election may be held on the date of 1496
a general or ~~special~~primary election held not sooner than 1497
ninety days after the date the board certifies its resolution to 1498
the board of elections. If approved by the electors, the tax 1499
takes effect on the first day of the month specified in the 1500
resolution but not sooner than the first day of the month that 1501
is at least sixty days after the certification of the election 1502
results by the board of elections. A copy of the resolution 1503
levying the tax shall be certified to the division of liquor 1504
control at least sixty days prior to the date on which the tax 1505
is to become effective. 1506

(B) A resolution under this section may be joined on the 1507
ballot as a single question with a resolution adopted under 1508
section 4301.421 or 5743.024 of the Revised Code to levy a tax 1509
for the same purposes, and for the purpose of paying the 1510
expenses of administering that tax. 1511

(C) The form of the ballot in an election held pursuant to 1512
this section or section 4301.421 or 5743.024 of the Revised Code 1513
shall be as follows or in any other form acceptable to the 1514
secretary of state: 1515

"For the purpose of paying not more than one-half of the 1516
costs of providing a public sports facility together with 1517

related redevelopment and economic development projects, shall 1518
(an) excise tax(es) be levied by county at the rate 1519
of (dollars on each gallon of spirituous liquor sold in 1520
the county, cents per gallon on the sale of beer at wholesale in 1521
the county, cents per gallon on the sale of wine and mixed 1522
beverages at wholesale in the county, cents per gallon on the 1523
sale of cider at wholesale in the county, or mills per cigarette 1524
on the sale of cigarettes at wholesale in the county), 1525
for years? 1526

Yes
No

"

For an election in which questions under this section or 1531
section 4301.421 or 5743.024 of the Revised Code are joined as a 1532
single question, the form of the ballot shall be as above, 1533
except each of the proposed taxes shall be listed. 1534

(D) The board of county commissioners of a county in which 1535
a tax is imposed under this section on September 29, 2013, the 1536
effective date of the amendment of this section by H.B. 59 of 1537
the 130th general assembly, may levy a tax for the purpose of 1538
section 307.673 of the Revised Code regardless of whether or not 1539
the cooperative agreement authorized under that section has been 1540
entered into prior to the day the resolution adopted under 1541
division (D)(1) or (2) of this section is adopted, for the 1542
purpose of reimbursing a county for costs incurred in the 1543
construction of a sports facility pursuant to an agreement 1544
entered into by the county under section 307.696 of the Revised 1545
Code, or for the purpose of paying the costs of capital repairs 1546
of and improvements to a sports facility, or both. The tax shall 1547

be levied and approved in one of the manners prescribed by 1548
division (D)(1) or (2) of this section. 1549

(1) The tax may be levied pursuant to a resolution adopted 1550
by a majority of the members of the board of county 1551
commissioners not later than forty-five days after July 19, 1552
1995. A board of county commissioners approving a tax under 1553
division (D)(1) of this section may approve a tax under division 1554
(B)(1) of section 4301.421 or division (C)(1) of section 1555
5743.024 of the Revised Code at the same time. Subject to the 1556
resolution being submitted to a referendum under sections 305.31 1557
to 305.41 of the Revised Code, the resolution shall take effect 1558
immediately, but the tax levied pursuant to the resolution shall 1559
not be levied prior to the day following the last day that any 1560
tax previously levied pursuant to this division may be levied. 1561

(2) The tax may be levied pursuant to a resolution adopted 1562
by a majority of the members of the board of county 1563
commissioners not later than September 1, 2015, and approved by 1564
a majority of the electors of the county voting on the question 1565
of levying the tax. The board of county commissioners shall 1566
certify a copy of the resolution to the board of elections 1567
immediately upon adopting a resolution under division (D)(2) of 1568
this section. The election may be held on the date of a general 1569
or ~~special~~ primary election held not sooner than ninety days 1570
after the date the board certifies its resolution to the board 1571
of elections. The form of the ballot shall be as prescribed by 1572
division (C) of this section, except that the phrase "paying not 1573
more than one-half of the costs of providing a sports facility 1574
together with related redevelopment and economic development 1575
projects" shall be replaced by the phrase "paying the costs of 1576
constructing, renovating, improving, or repairing a sports 1577
facility and reimbursing a county for costs incurred by the 1578

county in the construction of a sports facility," and the phrase 1579
", beginning (here insert the earliest date the tax 1580
would take effect)" shall be appended after "years." A board of 1581
county commissioners submitting the question of a tax under 1582
division (D) (2) of this section may submit the question of a tax 1583
under division (B) (2) of section 4301.421 or division (C) (2) of 1584
section 5743.024 of the Revised Code as a single question, and 1585
the form of the ballot shall include each of the proposed taxes. 1586

If approved by a majority of electors voting on the 1587
question, the tax shall take effect on the day specified on the 1588
ballot, which shall not be earlier than the day following the 1589
last day that any tax previously levied pursuant to this 1590
division may be levied. 1591

The rate of a tax levied pursuant to division (D) (1) or 1592
(2) of this section shall not exceed the rate specified in 1593
division (A) of this section. A tax levied pursuant to division 1594
(D) (1) or (2) of this section may be levied for any number of 1595
years not exceeding twenty. 1596

A board of county commissioners adopting a resolution 1597
under division (D) (1) or (2) of this section shall certify a 1598
copy of the resolution to the division of liquor control 1599
immediately upon adoption of the resolution. 1600

(E) No tax shall be levied under division (A) of this 1601
section on or after September 23, 2008. This division does not 1602
apply to a tax levied under division (D) of this section, and 1603
does not prevent the collection of any tax levied under this 1604
section before September 23, 2008, so long as that tax remains 1605
effective. 1606

Sec. 323.17. When any taxing authority in the county has 1607

certified to the board of elections a resolution that would 1608
serve to place upon the ballot at a general election ~~or at any~~ 1609
~~special election held prior to the general election but~~ 1610
~~subsequent to the first Tuesday after the first Monday in August~~ 1611
the question of a tax to be levied on the current tax list and 1612
duplicate for any purpose, or if the auditor has not received 1613
the certified reduction factors as required by division (D) (2) 1614
of section 319.301 of the Revised Code, the time for delivery of 1615
the tax duplicate of the county treasurer by the county auditor 1616
as provided in section 319.28 of the Revised Code shall be 1617
extended to the first Monday in December. When delivery of the 1618
tax duplicate has been so delayed, the times for payment of 1619
taxes as fixed by section 323.12 of the Revised Code may be 1620
extended to the thirty-first day of January and the twentieth 1621
day of July. In case of emergency the tax commissioner may, by 1622
journal entry, extend the times for delivery of the duplicate in 1623
any county for an additional fifteen days upon receipt of a 1624
written application from the county auditor, in the case of a 1625
delay in the delivery of the tax duplicate, or from the 1626
treasurer regarding an extension of the time for the billing and 1627
collection of taxes. 1628

When a delay in the closing of a tax collection period 1629
becomes unavoidable, the tax commissioner, upon application of 1630
the county auditor and county treasurer, may extend the time for 1631
payment of taxes if ~~he~~ the commissioner determines that 1632
penalties have accrued or would otherwise accrue for reasons 1633
beyond the control of the taxpayers of the county. The order so 1634
issued by the commissioner shall prescribe the final extended 1635
date for the payment of taxes for that collection period. 1636

"Emergency," as used in this section, includes death or 1637
serious illness, any organized work stoppage, mechanical failure 1638

of office equipment or machinery, or a delay in complying with 1639
section 5715.24 or 5715.26 of the Revised Code which will cause 1640
an unavoidable delay in the delivery of duplicates or in the 1641
billing or collection of taxes. Such application shall contain a 1642
statement describing the emergency that will cause the 1643
unavoidable delay. Any application from the county auditor for 1644
an extension of time for delivery of the duplicate due to an 1645
emergency must be received by the tax commissioner on or before 1646
the last day of the month preceding the date required for such 1647
delivery. When an extension of time for delivery of the 1648
duplicate is so granted, the time for payment of taxes shall be 1649
extended for a like period of time. 1650

Whenever taxable real property has been destroyed or 1651
damaged by fire, flood, tornado, or otherwise, in an amount not 1652
less than twenty-five per cent of the value as listed and 1653
assessed for taxation but in no event less than two thousand 1654
dollars of taxable value, the county board of revision, by 1655
resolution, may extend the time for payment of taxes on such 1656
property not more than one year after the time fixed by section 1657
323.12 of the Revised Code. The board shall file a copy of such 1658
resolution with the county auditor and county treasurer, stating 1659
the name of the owner and description as it appears on the tax 1660
list, the taxing district, the type and kind of property 1661
destroyed or damaged, and the board's estimate of the amount of 1662
such destruction or damage. 1663

Sec. 345.03. A copy of any resolution adopted under 1664
section 345.01 of the Revised Code shall be certified within 1665
five days by the taxing authority and not later than four ~~p. m.~~ 1666
p.m. of the ninetieth day before the day of the election, to the 1667
county board of elections, and such board shall submit the 1668
proposal to the electors of the subdivision at the succeeding 1669

general election. The board shall make the necessary 1670
arrangements for the submission of such question to the electors 1671
of the subdivision, and the election shall be conducted, 1672
canvassed, and certified in like manner as regular elections in 1673
such subdivision. 1674

Notice of the election shall be published once in a 1675
newspaper of general circulation in the subdivision, not less 1676
than two weeks prior to such election. The notice shall set out 1677
the purpose of the proposed increase in rate, the amount of the 1678
increase expressed in dollars and cents for each one hundred 1679
thousand dollars of valuation as well as in mills for each one 1680
dollar of property valuation, the number of years during which 1681
such increase will be in effect, and the time and place of 1682
holding such election. 1683

Sec. 345.04. The form of the ballot cast at a general 1684
election, as provided by sections 345.01 to 345.03 of the 1685
Revised Code, shall be: "An additional tax for the benefit of 1686
..... (name of subdivision) for the purpose of (state 1687
purpose stated in the resolution) at a rate not exceeding 1688
mills for each ~~one dollar~~ \$1 of valuation which amounts to ~~(rate~~ 1689
~~expressed in dollars and cents)~~ \$..... for each ~~one hundred~~ 1690
~~dollars~~ \$100,000 of valuation for (the number of years the levy 1691
is to run). 1692

For the Tax Levy
Against the Tax Levy

If the tax is to be placed on the current tax list, the 1696
form of the ballot shall be modified by adding, after the 1697
statement of the number of years the levy is to run, the phrase 1698
", commencing in (first year the tax is to be 1699

levied), first due in calendar year (first calendar year in which the tax shall be due)." 1700
1701

The question covered by the resolution shall be submitted 1702
to the electors as a separate proposition, but it may be printed 1703
on the same ballot with any other proposition submitted at the 1704
same election other than the election of officers. More than one 1705
such question may be submitted at the same election. 1706

Sec. 349.14. Except as provided in section 349.03 of the 1707
Revised Code, or as otherwise provided in a resolution adopted 1708
by the organizational board of commissioners of a new community 1709
authority, a new community authority organized under this 1710
chapter may be dissolved only on the vote of a majority of the 1711
voters of the new community district voting on the question of 1712
dissolution at a ~~special-general or primary election called-~~ 1713
designated by the board of trustees ~~on the question of-~~ 1714
~~dissolution~~. Such an election may be called only after the board 1715
has determined that the new community development program has 1716
been completed, when no community authority bonds or notes are 1717
outstanding, and other legal indebtedness of the authority has 1718
been discharged or provided for, and only after there has been 1719
filed with the board of trustees a petition requesting such 1720
election, signed by a number of qualified electors residing in 1721
the new community district equal to not less than eight per cent 1722
of the total vote cast for all candidates for governor in the 1723
new community district at the most recent general election at 1724
which a governor was elected. If a majority of the votes cast 1725
favor dissolution, the board of trustees shall, by resolution, 1726
declare the authority dissolved and thereupon the community 1727
authority shall be dissolved. A certified copy of the resolution 1728
shall, within fifteen days after its adoption, be filed with the 1729
clerk of the organizational board of commissioners of the county 1730

with which the petition for the organization of the new 1731
community authority was filed. 1732

Upon dissolution of a new community authority, the powers 1733
thereof shall cease to exist. Any property of the new community 1734
authority shall vest with a municipal corporation, county, or 1735
township in which that property is located or with the developer 1736
of the new community authority or the developer's designee, all 1737
as provided in a resolution adopted by the organizational board 1738
of commissioners. Any vesting of property in a municipal 1739
corporation, township, or county shall be subject to acceptance 1740
of the property by resolution of the legislative authority of 1741
the municipal corporation, board of township trustees, or board 1742
of county commissioners, as applicable. If the legislative 1743
authority of a municipal corporation, board of township 1744
trustees, or board of county commissioners declines to accept 1745
the property, the property vests with the developer or the 1746
developer's designee. Any funds of the community authority at 1747
the time of dissolution shall be transferred to the municipal 1748
corporation and county or township, as provided in a resolution, 1749
in which the new community district is located in the proportion 1750
to the assessed valuation of taxable real property of the new 1751
community authority within such municipal corporation and 1752
township or county as said valuation appears on the current 1753
assessment rolls. 1754

Sec. 505.14. The board of township trustees of a township 1755
described in section 505.13 of the Revised Code, which, for any 1756
reason, is inaccessible from the mainland at some time of the 1757
year, may construct, acquire, purchase, lease, and maintain a 1758
house as the residence of a resident physician, when, in the 1759
opinion of a majority of the members of such board, it is 1760
necessary for the maintenance of the public health and welfare. 1761

For the maintenance, construction, acquisition, purchase, 1762
or lease of such a house the board may levy a tax upon all the 1763
taxable property in the township, in such amount as it 1764
determines. 1765

The question of levying such a tax shall be submitted to 1766
the qualified electors of the township at a general or ~~special~~ 1767
primary election. The trustees shall certify such resolution to 1768
the board of elections not later than four p.m. of the ninetieth 1769
day before the day of the election. Twenty days' notice thereof 1770
shall be previously given by posting in at least three public 1771
places in the township. Such notice shall state specifically the 1772
amount to be raised and the purpose thereof. If a majority of 1773
all votes cast at such election upon the proposition is in favor 1774
thereof, the tax provided for is authorized. 1775

Upon the authorization of such tax levy the board may 1776
issue notes in anticipation of such revenues, to mature in not 1777
more than two years from the date of issue, and to bear interest 1778
at not more than four per cent per annum. 1779

Sec. 505.20. In addition to the tax already authorized by 1780
law, the board of township trustees may levy a tax, not to 1781
exceed five mills on the dollar for the purpose of drilling an 1782
oil or gas well in the township, when so authorized by a 1783
majority vote of the electors of such township at a ~~regular~~ 1784
general or ~~special~~ primary election. Such election shall be 1785
conducted the same as elections for township officers, and the 1786
tax shall be collected as other taxes. 1787

Sec. 505.47. The board of township trustees may pay the 1788
cost of the construction, rebuilding, or repair of footbridges 1789
authorized by section 505.46 of the Revised Code out of any 1790
funds, unappropriated for any other purpose, in the township 1791

treasury. If there be no funds in the township treasury 1792
available for these purposes, the board may levy a tax for the 1793
purpose of procuring the necessary funds for the construction, 1794
rebuilding, or repair of the footbridges. The tax shall be 1795
levied upon all of the taxable property in the township and 1796
shall be certified, levied, and collected in the manner 1797
prescribed for other township taxes. The money so raised shall 1798
be paid over to the township fiscal officer, and the fiscal 1799
officer shall pay it out on the order of the board, certified by 1800
the fiscal officer. 1801

The tax shall not be levied until it has been approved by 1802
a majority of the qualified voters of the township, voting at 1803
any general or primary election at which the question shall be 1804
submitted. ~~The election shall be called at a regular meeting of~~ 1805
~~the board and shall be held within thirty days from the date of~~ 1806
~~the resolution of the board calling for it.~~ Twenty days' notice 1807
of the election shall be given by the posting of notices by the 1808
fiscal officer in ten public places of the township. Provisions 1809
for holding the election shall be made by the board of 1810
elections, upon receiving notice from the fiscal officer of the 1811
date and purpose of the election. 1812

Sec. 505.481. (A) If a township police district does not 1813
include all the unincorporated territory of the township, the 1814
remaining unincorporated territory of the township may be added 1815
to the district by a resolution adopted by a unanimous vote of 1816
the board of township trustees to place the issue of expansion 1817
of the district on the ballot for the electors of the entire 1818
unincorporated territory of the township. The resolution shall 1819
state whether the proposed township police district initially 1820
will hire personnel as provided in section 505.49 of the Revised 1821
Code or contract for the provision of police protection services 1822

or additional police protection services as provided in section 1823
505.43 or 505.50 of the Revised Code. 1824

The ballot measure shall provide for the addition into a 1825
new district of all the unincorporated territory of the township 1826
not already included in the township police district and for the 1827
levy of any tax then imposed by the district throughout the 1828
unincorporated territory of the township. The measure shall 1829
state the rate of the tax, if any, to be imposed in the district 1830
resulting from approval of the measure, which need not be the 1831
same rate of any tax imposed by the existing district, and the 1832
last year in which the tax will be levied or that it will be 1833
levied for a continuous period of time. 1834

(B) The election on the measure shall be held, canvassed, 1835
and certified in the manner provided for the submission of tax 1836
levies under section 5705.25 of the Revised Code, except that 1837
the question appearing on the ballot shall read substantially as 1838
follows: 1839

"Shall the unincorporated territory within 1840
(name of the township) not already included within 1841
the (name of township police district) be added to 1842
the township police district to create the (name of 1843
new township police district) township police district?" 1844

The name of the proposed township police district shall be 1845
separate and distinct from the name of the existing township 1846
police district. 1847

If a tax is imposed in the existing township police 1848
district, the question shall be modified by adding, at the end 1849
of the question, the following: ", and shall a property tax be 1850
levied in the new township police district, replacing the tax in 1851

the existing township police district, at a rate not 1852
exceeding mills ~~per dollar for each \$1 of taxable~~ 1853
~~valuation, which amounts to \$..... (rate expressed in~~ 1854
~~dollars and cents per one thousand dollars in taxable~~ 1855
~~valuation), for each \$100,000 of valuation, for (number~~ 1856
of years the tax will be levied, or "a continuing period of 1857
time")." 1858

If the measure is not approved by a majority of the 1859
electors voting on it, the township police district shall 1860
continue to occupy its existing territory until altered as 1861
provided in this section or section 505.48 of the Revised Code, 1862
and any existing tax imposed under section 505.51 of the Revised 1863
Code shall remain in effect in the existing district at the 1864
existing rate and for as long as provided in the resolution 1865
under the authority of which the tax is levied. 1866

Sec. 511.27. (A) To defray the expenses of the township 1867
park district and for purchasing, appropriating, operating, 1868
maintaining, and improving lands for parks or recreational 1869
purposes, the board of park commissioners may levy a sufficient 1870
tax within the ten-mill limitation, not to exceed one mill on 1871
each dollar of valuation on all real and personal property 1872
within the township, and on all real and personal property 1873
within any municipal corporation that is within the township, 1874
that was within the township at the time that the park district 1875
was established, or the boundaries of which are coterminous with 1876
or include the township. The levy shall be over and above all 1877
other taxes and limitations on such property authorized by law. 1878

(B) Except as otherwise provided in division (C) of this 1879
section, the board of park commissioners, not less than ninety 1880
days before the day of the election, may declare by resolution 1881

that the amount of taxes that may be raised within the ten-mill 1882
limitation will be insufficient to provide an adequate amount 1883
for the necessary requirements of the district and that it is 1884
necessary to levy a tax in excess of that limitation for the use 1885
of the district. The resolution shall specify the purpose for 1886
which the taxes shall be used, the annual rate proposed, and the 1887
number of consecutive years the levy will be in effect. Upon the 1888
adoption of the resolution, the question of levying the taxes 1889
shall be submitted to the electors of the township and the 1890
electors of any municipal corporation that is within the 1891
township, that was within the township at the time that the park 1892
district was established, or the boundaries of which are 1893
coterminous with or include the township, at a special-general 1894
or primary election ~~to be held on whichever of the following~~ 1895
~~occurs first:~~ 1896

~~(1) The day of the next ensuing general election;~~ 1897

~~(2) The first Tuesday after the first Monday in May of any 1898
calendar year, except that, if a presidential primary election 1899
is held in that calendar year, then the day of that election. 1900~~

The rate submitted to the electors at any one election 1901
shall not exceed two mills annually upon each dollar of 1902
valuation. If a majority of the electors voting upon the 1903
question of the levy vote in favor of the levy, the tax shall be 1904
levied on all real and personal property within the township and 1905
on all real and personal property within any municipal 1906
corporation that is within the township, that was within the 1907
township at the time that the park district was established, or 1908
the boundaries of which are coterminous with or include the 1909
township, and the levy shall be over and above all other taxes 1910
and limitations on such property authorized by law. 1911

(C) In any township park district that contains only 1912
unincorporated territory, if the township board of park 1913
commissioners is appointed by the board of township trustees, 1914
before a tax can be levied and certified to the county auditor 1915
pursuant to section 5705.34 of the Revised Code or before a 1916
resolution for a tax levy can be certified to the board of 1917
elections pursuant to section 511.28 of the Revised Code, the 1918
board of park commissioners shall receive approval for its levy 1919
request from the board of township trustees. The board of park 1920
commissioners shall adopt a resolution requesting the board of 1921
township trustees to approve the levy request, stating the 1922
annual rate of the proposed levy and the reason for the levy 1923
request. On receiving this request, the board of township 1924
trustees shall vote on whether to approve the request and, if a 1925
majority votes to approve it, shall issue a resolution approving 1926
the levy at the requested rate. 1927

Sec. 511.28. A copy of any resolution for a tax levy 1928
adopted by the township board of park commissioners as provided 1929
in section 511.27 of the Revised Code shall be certified by the 1930
clerk of the board of park commissioners to the board of 1931
elections of the proper county, together with a certified copy 1932
of the resolution approving the levy, passed by the board of 1933
township trustees if such a resolution is required by division 1934
(C) of section 511.27 of the Revised Code, not less than ninety 1935
days before a general or primary election in any year. The board 1936
of elections shall submit the proposal to the electors as 1937
provided in section 511.27 of the Revised Code at the succeeding 1938
general or primary election. A resolution to renew an existing 1939
levy may not be placed on the ballot unless the question is 1940
submitted at the general election held during the last year the 1941
tax to be renewed may be extended on the real and public utility 1942

property tax list and duplicate, or at ~~any~~ the general or 1943
primary election held in the ensuing year. The board of park 1944
commissioners shall cause notice that the vote will be taken to 1945
be published once a week for two consecutive weeks prior to the 1946
election in a newspaper of general circulation, or as provided 1947
in section 7.16 of the Revised Code, in the county within which 1948
the park district is located. Additionally, if the board of 1949
elections operates and maintains a web site, the board of 1950
elections shall post that notice on its web site for thirty days 1951
prior to the election. The notice shall state the purpose of the 1952
proposed levy, the annual rate proposed expressed in dollars and 1953
cents for each one hundred thousand dollars of valuation as well 1954
as in mills for each one dollar of valuation, the number of 1955
consecutive years during which the levy shall be in effect, and 1956
the time and place of the election. 1957

The form of the ballots cast at the election shall be: "An 1958
additional tax for the benefit of (name of township park 1959
district) for the purpose of (purpose stated in the 1960
order of the board) at a rate not 1961
exceeding mills for each ~~one dollar~~ \$1 of valuation, 1962
which amounts to ~~(rate expressed in dollars and cents)~~ 1963
\$..... for each ~~one hundred dollars~~ \$100,000 of valuation, 1964
for (number of years the levy is to run)

FOR THE TAX LEVY
AGAINST THE TAX LEVY

If the levy submitted is a proposal to renew, increase, or 1966
decrease an existing levy, the form of the ballot specified in 1967
this section may be changed by substituting for the words "An 1968
additional" at the beginning of the form, the words "A renewal 1969
1970
1971
1972

of a" in the case of a proposal to renew an existing levy in the 1973
same amount; the words "A renewal of mills and an 1974
increase of mills to constitute a" in the case of an 1975
increase; or the words "A renewal of part of an existing levy, 1976
being a reduction of mills, to constitute a" in the 1977
case of a decrease in the rate of the existing levy. 1978

If the tax is to be placed on the current tax list, the 1979
form of the ballot shall be modified by adding, after the 1980
statement of the number of years the levy is to run, the phrase 1981
", commencing in (first year the tax is to be 1982
levied), first due in calendar year (first calendar 1983
year in which the tax shall be due)." 1984

The question covered by the order shall be submitted as a 1985
separate proposition, but may be printed on the same ballot with 1986
any other proposition submitted at the same election, other than 1987
the election of officers. More than one such question may be 1988
submitted at the same election. 1989

Sec. 511.34. In townships composed of islands, and on one 1990
of which islands lands have been conveyed in trust for the 1991
benefit of the inhabitants of the island for use as a park, and 1992
a board of park trustees has been provided for the control of 1993
the park, the board of township trustees may create a tax 1994
district of the island to raise funds by taxation as provided 1995
under divisions (A) and (B) of this section. 1996

(A) For the care and maintenance of parks on the island, 1997
the board of township trustees annually may levy a tax, not to 1998
exceed one mill, upon all the taxable property in the district. 1999
The tax shall be in addition to all other levies authorized by 2000
law, and subject to no limitation on tax rates except as 2001
provided in this division. 2002

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

(B) For the purpose of acquiring additional land for use as a park, the board of township trustees may levy a tax in excess of the ten-mill limitation on all taxable property in the district. The tax shall be proposed by resolution adopted by two-thirds of the members of the board of township trustees. The resolution shall specify the purpose and rate of the tax and the number of years the tax will be levied, which shall not exceed five years, and which may include a levy on the current tax list and duplicate. The resolution shall go into immediate effect upon its passage, and no publication of the resolution is necessary other 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 proposed rate of the tax expressed in dollars and cents for each one hundred thousand dollars of valuation and mills for each one dollar of valuation, 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 at a rate of mills for each ~~one dollar~~ \$1 of valuation, which amounts to \$..... ~~(rate expressed in dollars and cents)~~ for each ~~one hundred dollars~~ \$100,000 of valuation, for (number of years the levy is to run) beginning in (first year the tax will be levied).

FOR THE TAX LEVY
AGAINST THE TAX LEVY

"

The question 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. More than one such question may be submitted at the same election.

If the levy is approved by a majority of electors voting on the question, the board of elections shall certify the result of the election to the tax commissioner. In the first year of the levy, the tax shall be extended on the tax lists after the February settlement following the election. If the tax is to be

placed on the tax lists of the current year as specified in the 2063
resolution, the board of elections shall certify the result of 2064
the election immediately after the canvass to the board of 2065
township trustees, which shall forthwith make the necessary levy 2066
and certify the levy to the county auditor, who shall extend the 2067
levy on the tax lists for collection. After the first year of 2068
the levy, the levy shall be included in the annual tax budget 2069
that is certified to the county budget commission. 2070

Sec. 517.04. Before a purchase or appropriation of land 2071
for cemetery purposes is made or a conveyance is accepted, 2072
except where funds may be available for such purchase or 2073
appropriation of land for cemetery purposes under section 517.08 2074
of the Revised Code, the question of the establishment of such 2075
cemetery, on the order of the board of township trustees or the 2076
written application of any six electors of the township, shall 2077
be submitted to a vote of the electors of such township at a 2078
~~regular annual general or primary~~ election. Such order or 2079
application shall specify as nearly as possible the proposed 2080
location of the cemetery, and the estimated cost thereof, 2081
including enclosing and improving it. 2082

Sec. 703.20. (A) Villages may surrender their corporate 2083
powers upon the petition to the legislative authority of the 2084
village, or, in the alternative, to the board of elections of 2085
the county in which the largest portion of the population of the 2086
village resides as provided in division (B)(1) of this section, 2087
of at least thirty per cent of the electors thereof, to be 2088
determined by the number voting at the last regular municipal 2089
election and by an affirmative vote of a majority of the 2090
electors at a ~~special general or primary~~ election, which shall 2091
be provided for by the legislative authority or, in the 2092
alternative, at a general or ~~special primary~~ election as 2093

provided for by the board of elections under division (B)(1) of 2094
this section. The election shall be conducted, canvassed, and 2095
the result certified and made known as at regular municipal 2096
elections. If the result of the election is in favor of the 2097
surrender, the village clerk or, in the alternative, the board 2098
of elections shall certify the result to the secretary of state, 2099
the auditor of state, and the county recorder, who shall record 2100
it in their respective offices. The corporate powers of the 2101
village shall cease upon the recording of the certified election 2102
results in the county recorder's office. 2103

(B)(1) If the legislative authority of a village fails to 2104
act upon the petition within thirty days after receipt of the 2105
petition, the electors may present the petition to the board of 2106
elections to determine the validity and sufficiency of the 2107
signatures. The petition shall be governed by the rules of 2108
section 3501.38 of the Revised Code. The petition shall be filed 2109
with the board of elections of the county in which the largest 2110
portion of the population of the village resides. If the 2111
petition is sufficient, the board of elections shall submit the 2112
question "Shall the village of surrender its 2113
corporate powers?" for the approval or rejection of the electors 2114
of the village at the next general or ~~special~~primary election, 2115
in any year, occurring after the period ending ninety days after 2116
the filing of the petition with the board. If the result of the 2117
election is in favor of the surrender, the board of elections 2118
shall certify the results to the secretary of state, the auditor 2119
of state, and the county recorder, who shall record it in their 2120
respective offices. The corporate powers of the village shall 2121
cease upon the recording of the certified election results in 2122
the county recorder's office. 2123

(2) In addition to filing the petition with the board of 2124

elections as provided in division (B) (1) of this section, a copy 2125
of the petition shall be filed with the board of township 2126
trustees of each township affected by the surrender. 2127

(C) The auditor of state shall assist in facilitating a 2128
timely and systematic manner for complying with the requirements 2129
of section 703.21 of the Revised Code. 2130

Sec. 707.30. (A) The petition required by section 707.29 2131
of the Revised Code shall be signed by twenty per cent of the 2132
electors in the territory, as determined by the total number of 2133
votes cast within that territory for the office of governor at 2134
the preceding general election for that office, and filed with 2135
the board of county commissioners requesting that the question 2136
of incorporating territory as a city be placed on the ballot at 2137
a ~~special-general or primary~~ election. The petition shall 2138
contain or have attached to it all of the following: 2139

(1) A full description and an accurate map of the 2140
territory within the proposed municipal corporation; 2141

(2) A statement signed by the county auditor as to the 2142
total assessed valuation of the area proposed for incorporation; 2143

(3) A statement showing that the territory meets all the 2144
criteria for incorporation of a city listed in division (A) of 2145
section 707.29 of the Revised Code; 2146

(4) A statement by the secretary of state that the name 2147
proposed in the petition is not being used by any other 2148
municipal corporation in the state; 2149

(5) The name of a person to act as agent for the 2150
petitioners. 2151

(B) Upon filing the petition, the agent for the 2152

petitioners shall cause notice of the filing for incorporation, 2153
containing the substance of the petition and the date of filing, 2154
to be published in a newspaper of general circulation in the 2155
county, for a period of three consecutive weeks. Any interested 2156
person or any municipal corporation through a representative may 2157
appear in support of or against the information contained in the 2158
incorporation petition at any session of the board before the 2159
board makes its determination and informs the board of elections 2160
of its determination under division (D) of this section. 2161

(C) The petition required by section 707.29 of the Revised 2162
Code may be presented to the board of county commissioners at 2163
any session of the board, after which the board shall make it 2164
available for inspection by any interested person. 2165

Upon the filing of the petition with the board of county 2166
commissioners, the board shall inform the board of elections and 2167
transfer to it a copy of the petition and any other relevant 2168
information available so that the board of elections may 2169
determine the sufficiency of the signatures on the petition. The 2170
petition shall be in conformity with the requirements of section 2171
3501.38 of the Revised Code. The board of elections shall make 2172
its determination and report its conclusions regarding the 2173
sufficiency of the signatures to the board of county 2174
commissioners within sixty days after the date the petition was 2175
filed with the board of county commissioners. 2176

The board of county commissioners may refer the 2177
description and the map or plat of the territory sought to be 2178
incorporated to the county engineer for a report upon their 2179
accuracy. When these items are so referred to ~~him~~ the engineer, 2180
the engineer shall, during the ninety-day period following the 2181
filing of the petition, report in writing to the board upon ~~his~~ 2182

~~the engineer's~~ findings.~~His~~ The engineer's report is not 2183
conclusive upon the board. Failure of the engineer to make a 2184
report does not affect the jurisdiction or duty of the board to 2185
proceed. 2186

(D) The board of county commissioners shall, within ninety 2187
days after the petition is filed, determine whether the 2188
territory named in the petition fulfills all of the requirements 2189
listed in divisions (A) (1) to (5) of this section and whether 2190
notice has been published as required by division (B) of this 2191
section, and shall so inform the board of elections. If the 2192
board of county commissioners determines that the territory 2193
meets all of these requirements, and if the board of elections 2194
determines that the signatures on the petitions are sufficient, 2195
the board of elections shall ~~schedule a special election. Every~~ 2196
make the necessary arrangements for the submission of such 2197
question to every elector residing in the territory sought to be 2198
incorporated under the petition. The form of the ballots cast at 2199
such an election shall be ~~permitted to vote on the following~~ 2200
~~question, which shall be placed on the ballot~~ as follows: 2201

"Shall the area known as (insert a brief 2202
description of the area sought to be incorporated) be 2203
incorporated into a new city to be known as (insert 2204
the name of the proposed new city)? 2205

For incorporation
Against incorporation

" 2209

If a majority of the voters voting in the ~~special~~ election 2210
votes in favor of incorporation, the board of elections shall 2211

certify this result to the board of county commissioners. The 2212
incorporation of the territory as a city shall proceed as 2213
provided for municipal corporations in sections 707.08, 707.09, 2214
707.21 to 707.24, 707.27, and 707.28 of the Revised Code. 2215

If a majority of the voters voting in the ~~special~~-election 2216
votes against incorporation, the board of elections shall 2217
certify this result to the board of county commissioners, 2218
incorporation proceedings shall cease, and no further petitions 2219
shall be filed proposing the same incorporation for at least 2220
three years after the date of that election. 2221

(E) The ~~entire cost~~ costs of a ~~special~~ an election held 2222
pursuant to this section that are payable by a subdivision under 2223
division (D) of section 3501.17 of the Revised Code shall be 2224
charged, if the results of the election are in favor of 2225
incorporation, to the newly formed municipal corporation, and if 2226
the results of the election are against incorporation, to the 2227
township or townships from which territory was proposed for 2228
incorporation in the same proportion as the amount of territory 2229
in each township was to the total area proposed for 2230
incorporation. 2231

(F) If the territory sought to be incorporated does 2232
incorporate and if the territory includes any real property 2233
owned by an existing municipal corporation, such real property 2234
shall be exempt from zoning regulations of the new municipal 2235
corporation so long as it is used for public purposes by the 2236
municipal corporation that owns it. 2237

Public service contracts entered into by the township 2238
prior to the incorporation shall be renegotiated within six 2239
months after the effective date of incorporation. 2240

Sec. 715.38. The legislative authority of a municipal corporation which, for any reason, is inaccessible from the mainland at some time of the year, may provide for the maintenance of a physician when, in the opinion of a majority of the members of the legislative authority, it is necessary for the preservation of the public health and welfare.

An additional tax may be levied upon all the taxable property in the municipal corporation, in such amount as the legislative authority determines, to provide for such maintenance. The question of levying such tax, and the amount thereof, shall be separately submitted to the qualified electors of the municipal corporation at a general or ~~special~~ primary election. Twenty days' notice thereof shall be previously given by posting in at least three public places in the municipal corporation. Such notice shall state specifically the amount to be raised and the purpose thereof. If a majority of all votes cast at such election upon the proposition are in favor thereof, the tax provided for shall be authorized.

Upon authorization of the tax levy as provided by this section, the legislative authority may issue notes in anticipation of such revenues, to mature in not more than two years from the date of issue, and to bear interest at not more than four per cent per annum.

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

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

(2) "Zone" means a joint economic development zone 2270
designated under this section. 2271

(3) "Substantial amendment" means an amendment to a joint 2272
economic development zone contract that increases the rate of 2273
municipal income tax that may be imposed within the zone, 2274
changes the purposes for which municipal income tax revenue 2275
derived from the zone may be used, or changes the area or areas 2276
included in the zone. 2277

(B) This section provides procedures and requirements for 2278
creating and operating a joint economic development zone. This 2279
section applies only if one of the contracting parties to the 2280
zone does not levy a municipal income tax under Chapter 718. of 2281
the Revised Code. 2282

At any time before January 1, 2015, two or more municipal 2283
corporations or one or more townships and one or more municipal 2284
corporations may enter into a contract whereby they agree to 2285
share in the costs of improvements for an area or areas located 2286
in one or more of the contracting parties that they designate as 2287
a joint economic development zone for the purpose of 2288
facilitating new or expanded growth for commercial or economic 2289
development in the state. The contract and zone shall meet the 2290
requirements of divisions (B) to (J) of this section. 2291

(C) The contract shall set forth each contracting party's 2292
contribution to the joint economic development zone. The 2293
contributions may be in any form that the contracting parties 2294
agree to, and may include, but are not limited to, the provision 2295
of services, money, or equipment. The contract may be amended, 2296
renewed, or terminated with the consent of the contracting 2297
parties, subject to division (K) of this section. The contract 2298
shall continue in existence throughout the term it specifies and 2299

shall be binding on the contracting parties and on any entities 2300
succeeding to the contracting parties. If the contract is 2301
approved by the electors of any contracting party under division 2302
(F) of this section or substantially amended after the effective 2303
date of H.B. 289 of the 130th general assembly, June 5, 2014, 2304
the contracting parties shall include within the contract or the 2305
amendment to the contract an economic development plan for the 2306
zone, a schedule for the implementation or provision of any new, 2307
expanded, or additional services, facilities, or improvements 2308
within the zone or in the area surrounding the zone, and any 2309
provisions necessary for the contracting parties to create a 2310
joint economic development review council in compliance with 2311
section 715.692 of the Revised Code. 2312

(D) Before the legislative authority of any of the 2313
contracting parties enacts an ordinance or resolution approving 2314
a contract to designate a joint economic development zone, the 2315
legislative authority of each of the contracting parties shall 2316
hold a public hearing concerning the contract and zone. Each 2317
legislative authority shall provide at least thirty days' public 2318
notice of the time and place of the public hearing in a 2319
newspaper of general circulation in the municipal corporation or 2320
township. During the thirty-day period prior to the public 2321
hearing, all of the following documents shall be available for 2322
public inspection in the office of the clerk of the legislative 2323
authority of a municipal corporation that is a contracting party 2324
and in the office of the fiscal officer of a township that is a 2325
contracting party: 2326

(1) A copy of the contract designating the zone; 2327

(2) A description of the area or areas to be included in 2328
the zone, including a map in sufficient detail to denote the 2329

specific boundaries of the area or areas; 2330

(3) An economic development plan for the zone that 2331
includes a schedule for the provision of any new, expanded, or 2332
additional services, facilities, or improvements. 2333

A public hearing held under division (D) of this section 2334
shall allow for public comment and recommendations on the 2335
contract and zone. The contracting parties may include in the 2336
contract any of those recommendations prior to approval of the 2337
contract. 2338

(E) After the public hearings required under division (D) 2339
of this section have been held and the economic development plan 2340
has been approved under division (D) of section 715.692 of the 2341
Revised Code, and before January 1, 2015, each contracting party 2342
may enact an ordinance or resolution approving the contract to 2343
designate a joint economic development zone. After each 2344
contracting party has enacted an ordinance or resolution, the 2345
clerk of the legislative authority of a municipal corporation 2346
that is a contracting party and the fiscal officer of a township 2347
that is a contracting party shall file with the board of 2348
elections of each county within which a contracting party is 2349
located a copy of the ordinance or resolution approving the 2350
contract and shall direct the board of elections to submit the 2351
ordinance or resolution to the electors of the contracting party 2352
on the day of the next general, or primary, ~~or special~~ election 2353
occurring at least ninety days after the ordinance or resolution 2354
is filed with the board of elections. If any of the contracting 2355
parties is a township, however, then only the township or 2356
townships shall submit the resolution to the electors. The board 2357
of elections shall not submit an ordinance or resolution filed 2358
under this division to the electors at any election occurring on 2359

or after January 1, 2015. 2360

(F) (1) If a vote is required to approve a municipal 2361
corporation as a contracting party to a joint economic 2362
development zone under this section, the ballot shall be in the 2363
following form: 2364

"Shall the ordinance of the legislative authority of the 2365
(city or village) of (name of contracting party) approving the 2366
contract with (name of each other contracting party) for the 2367
designation of a joint economic development zone be approved? 2368

FOR THE ORDINANCE AND CONTRACT
AGAINST THE ORDINANCE AND CONTRACT

2369
2370
2371

" 2372

(2) If a vote is required to approve a township as a 2373
contracting party to a joint economic development zone under 2374
this section, the ballot shall be in the following form: 2375

"Shall the resolution of the board of township trustees of 2376
the township of (name of contracting party) approving the 2377
contract with (name of each other contracting party) for the 2378
designation of a joint economic development zone be approved? 2379

FOR THE RESOLUTION AND CONTRACT
AGAINST THE RESOLUTION AND CONTRACT

2380
2381
2382

" 2383

If a majority of the electors of each contracting party 2384
voting on the issue vote for the ordinance or resolution and 2385
contract, the ordinance or resolution shall become effective 2386

immediately and the contract shall go into effect immediately or 2387
in accordance with its terms. 2388

(G) (1) A board of directors shall govern each joint 2389
economic development zone created under this section. The 2390
members of the board shall be appointed as provided in the 2391
contract. Each of the contracting parties shall appoint three 2392
members to the board. Terms for each member shall be for two 2393
years, each term ending on the same day of the month of the year 2394
as did the term that it succeeds. A member may be reappointed to 2395
the board. 2396

(2) Membership on the board is not the holding of a public 2397
office or employment within the meaning of any section of the 2398
Revised Code or any charter provision prohibiting the holding of 2399
other public office or employment. Membership on the board is 2400
not a direct or indirect interest in a contract or expenditure 2401
of money by a municipal corporation, township, county, or other 2402
political subdivision with which a member may be affiliated. 2403
Notwithstanding any provision of law or a charter to the 2404
contrary, no member of the board shall forfeit or be 2405
disqualified from holding any public office or employment by 2406
reason of membership on the board. 2407

(3) The board is a public body for the purposes of section 2408
121.22 of the Revised Code. Chapter 2744. of the Revised Code 2409
applies to the board and the zone. 2410

(H) The contract may grant to the board of directors 2411
appointed under division (G) of this section the power to adopt 2412
a resolution to levy an income tax within the zone. The income 2413
tax shall be used for the purposes of the zone and for the 2414
purposes of the contracting parties pursuant to the contract. 2415
Not less than fifty per cent of the revenue from the tax shall 2416

be used solely to provide the new, expanded, or additional 2417
services, facilities, or improvements specified in the economic 2418
development plan until all such services, facilities, or 2419
improvements have been completed as specified in that plan. The 2420
income tax may be levied in the zone based on income earned by 2421
persons working within the zone and on the net profits of 2422
businesses located in the zone. The income tax is subject to 2423
Chapter 718. of the Revised Code, except that a vote shall be 2424
required by the electors residing in the zone to approve the 2425
rate of income tax unless a majority of the electors residing 2426
within the zone, as determined by the total number of votes cast 2427
in the zone for the office of governor at the most recent 2428
general election for that office, submit a petition to the board 2429
requesting that the election provided for in division (H) (1) of 2430
this section not be held. If no electors reside within the zone, 2431
then division (H) (3) of this section applies. The rate of the 2432
income tax shall be no higher than the highest rate being levied 2433
by a municipal corporation that is a party to the contract. 2434

(1) The board of directors may levy an income tax at a 2435
rate that is not higher than the highest rate being levied by a 2436
municipal corporation that is a party to the contract, provided 2437
that the rate of the income tax is first submitted to and 2438
approved by the electors of the zone at the succeeding ~~regular-~~ 2439
~~general~~ or primary election, ~~or a special election called by the~~ 2440
~~board,~~ occurring subsequent to ninety days after a certified 2441
copy of the resolution levying the income tax and calling for 2442
the election is filed with the board of elections. If the voters 2443
approve the levy of the income tax, the income tax shall be in 2444
force for the full period of the contract establishing the zone. 2445
No election shall be held under this section if a majority of 2446
the electors residing within the zone, determined as specified 2447

in division (H) of this section, submit a petition to that 2448
effect to the board of directors. Any increase in the rate of an 2449
income tax by the board of directors shall be approved by a vote 2450
of the electors of the zone and shall be in force for the 2451
remaining period of the contract establishing the zone. 2452

(2) Whenever a zone is located in the territory of more 2453
than one contracting party, a majority vote of the electors in 2454
each of the several portions of the territory of the contracting 2455
parties constituting the zone approving the levy of the tax is 2456
required before it may be imposed under division (H) of this 2457
section. 2458

(3) If no electors reside in the zone, no election for the 2459
approval or rejection of an income tax shall be held under this 2460
section, provided that where no electors reside in the zone, the 2461
rate of the income tax shall be no higher than the highest rate 2462
being levied by a municipal corporation that is a party to the 2463
contract. 2464

(4) The board of directors of a zone levying an income tax 2465
shall enter into an agreement with one of the municipal 2466
corporations that is a party to the contract to administer, 2467
collect, and enforce the income tax on behalf of the zone. 2468

(5) The board of directors of a zone shall publish or post 2469
public notice within the zone of any resolution adopted levying 2470
an income tax in the same manner required of municipal 2471
corporations under sections 731.21 and 731.25 of the Revised 2472
Code. 2473

(I) (1) If for any reason a contracting party reverts to or 2474
has its boundaries changed so that it is classified as a 2475
township that is the entity succeeding to that contracting 2476

party, the township is considered to be a municipal corporation 2477
for the purposes of the contract for the full period of the 2478
contract establishing the joint economic development zone, 2479
except that if that contracting party is administering, 2480
collecting, and enforcing the income tax on behalf of the 2481
district as provided in division (H)(4) of this section, the 2482
contract shall be amended to allow one of the other contracting 2483
parties to administer, collect, and enforce that tax. 2484

(2) Notwithstanding any other section of the Revised Code, 2485
if there is any change in the boundaries of a township so that a 2486
municipal corporation once located within the township is no 2487
longer so located, the township shall remain in existence even 2488
though its remaining unincorporated area contains less than 2489
twenty-two square miles, if the township has been or becomes a 2490
party to a contract creating a joint economic development zone 2491
under this section or the contract creating that joint economic 2492
development zone under this section is terminated or repudiated 2493
for any reason by any party or person. The township shall 2494
continue its existing status in all respects, including having 2495
the same form of government and the same elected board of 2496
trustees as its governing body. The township shall continue to 2497
receive all of its tax levies and sources of income as a 2498
township in accordance with any section of the Revised Code, 2499
whether the levies and sources of income generate millage within 2500
the ten-mill limitation or in excess of the ten-mill limitation. 2501
The name of the township may be changed to the name of the 2502
contracting party appearing in the contract creating a joint 2503
economic development zone under this section, so long as the 2504
name does not conflict with any other name in the state that has 2505
been certified by the secretary of state. The township shall 2506
have all of the powers set out in sections 715.79, 715.80, and 2507

715.81 of the Revised Code. 2508

(J) If, after creating and operating a joint economic 2509
development zone under this section, a contracting party that 2510
did not levy a municipal income tax under Chapter 718. of the 2511
Revised Code levies such a tax, the tax shall not apply to the 2512
zone for the full period of the contract establishing the zone 2513
if the board of directors of the zone has levied an income tax 2514
as provided in division (H) of this section. 2515

(K) No substantial amendment may be made to any joint 2516
economic development zone contract after December 31, 2014. 2517

Sec. 715.70. (A) This section and section 715.71 of the 2518
Revised Code apply only to: 2519

(1) Municipal corporations and townships within a county 2520
that has adopted a charter under Sections 3 and 4 of Article X, 2521
Ohio Constitution; 2522

(2) Municipal corporations and townships that have created 2523
a joint economic development district comprised entirely of real 2524
property owned by a municipal corporation at the time the 2525
district was created under this section. The real property owned 2526
by the municipal corporation shall include an airport owned by 2527
the municipal corporation and located entirely beyond the 2528
municipal corporation's corporate boundary. 2529

(3) Municipal corporations or townships that are part of 2530
or contiguous to a transportation improvement district created 2531
under Chapter 5540. of the Revised Code and that have created a 2532
joint economic development district under this section or 2533
section 715.71 of the Revised Code prior to November 15, 1995; 2534

(4) Municipal corporations that have previously entered 2535
into a contract creating a joint economic development district 2536

pursuant to division (A) (2) of this section, even if the 2537
territory to be included in the district does not meet the 2538
requirements of that division. 2539

(B) (1) One or more municipal corporations and one or more 2540
townships may enter into a contract approved by the legislative 2541
authority of each contracting party pursuant to which they 2542
create as a joint economic development district an area or areas 2543
for the purpose of facilitating economic development to create 2544
or preserve jobs and employment opportunities and to improve the 2545
economic welfare of the people in the state and in the area of 2546
the contracting parties. A municipal corporation described in 2547
division (A) (4) of this section may enter into a contract with 2548
other municipal corporations and townships to create a new joint 2549
economic development district. In a district that includes a 2550
municipal corporation described in division (A) (4) of this 2551
section, the territory of each of the contracting parties shall 2552
be contiguous to the territory of at least one other contracting 2553
party, or contiguous to the territory of a township or municipal 2554
corporation that is contiguous to another contracting party, 2555
even if the intervening township or municipal corporation is not 2556
a contracting party. The area or areas of land to be included in 2557
the district shall not include any parcel of land owned in fee 2558
by a municipal corporation or a township or parcel of land that 2559
is leased to a municipal corporation or a township, unless the 2560
municipal corporation or township is a party to the contract or 2561
unless the municipal corporation or township has given its 2562
consent to have its parcel of land included in the district by 2563
the adoption of a resolution. As used in this division, "parcel 2564
of land" means any parcel of land owned by a municipal 2565
corporation or a township for at least a six-month period within 2566
a five-year period prior to the creation of a district, but 2567

"parcel of land" does not include streets or public ways and 2568
sewer, water, and other utility lines whether owned in fee or 2569
otherwise. 2570

The district created shall be located within the territory 2571
of one or more of the participating parties and may consist of 2572
all or a portion of such territory. The boundaries of the 2573
district shall be described in the contract or in an addendum to 2574
the contract. 2575

(2) Prior to the public hearing to be held pursuant to 2576
division (D)(2) of this section, the participating parties shall 2577
give a copy of the proposed contract to each municipal 2578
corporation located within one-quarter mile of the proposed 2579
joint economic development district and not otherwise a party to 2580
the contract, and afford the municipal corporation the 2581
reasonable opportunity, for a period of thirty days following 2582
receipt of the proposed contract, to make comments and 2583
suggestions to the participating parties regarding elements 2584
contained in the proposed contract. 2585

(3) The district shall not exceed two thousand acres in 2586
area. The territory of the district shall not completely 2587
surround territory that is not included within the boundaries of 2588
the district. 2589

(4) Sections 503.07 to 503.12 of the Revised Code do not 2590
apply to territory included within a district created pursuant 2591
to this section as long as the contract creating the district is 2592
in effect, unless the legislative authority of each municipal 2593
corporation and the board of township trustees of each township 2594
included in the district consent, by ordinance or resolution, to 2595
the application of those sections of the Revised Code. 2596

(5) Upon the execution of the contract creating the 2597
district by the parties to the contract, a participating 2598
municipal corporation or township included within the district 2599
shall file a copy of the fully executed contract with the county 2600
recorder of each county within which a party to the contract is 2601
located, in the miscellaneous records of the county. No 2602
annexation proceeding pursuant to Chapter 709. of the Revised 2603
Code that proposes the annexation to, merger, or consolidation 2604
with a municipal corporation of any unincorporated territory 2605
within the district shall be commenced for a period of three 2606
years after the contract is filed with the county recorder of 2607
each county within which a party to the contract is located 2608
unless each board of township trustees whose territory is 2609
included, in whole or part, within the district and the 2610
territory proposed to be annexed, merged, or consolidated adopts 2611
a resolution consenting to the commencement of the proceeding 2612
and a copy of the resolution is filed with the legislative 2613
authority of each county within which a party to the contract is 2614
located or unless the contract is terminated during this period. 2615

The contract entered into between the municipal 2616
corporations and townships pursuant to this section may provide 2617
for the prohibition of any annexation by the participating 2618
municipal corporations of any unincorporated territory within 2619
the district beyond the three-year mandatory prohibition of any 2620
annexation provided for in division (B) (5) of this section. 2621

(C) (1) After the legislative authority of a municipal 2622
corporation and the board of township trustees have adopted an 2623
ordinance and resolution approving a contract to create a joint 2624
economic development district pursuant to this section, and 2625
after a contract has been signed, the municipal corporations and 2626
townships shall jointly file a petition with the legislative 2627

authority of each county within which a party to the contract is located. 2628
2629

(a) The petition shall contain all of the following: 2630

(i) A statement that the area or areas of the district ~~is~~ are not greater than two thousand acres and is located within the territory of one or more of the contracting parties; 2631
2632
2633

(ii) A brief summary of the services to be provided by each party to the contract or a reference to the portion of the contract describing those services; 2634
2635
2636

(iii) A description of the area or areas to be designated as the district; 2637
2638

(iv) The signature of a representative of each of the contracting parties. 2639
2640

(b) The following documents shall be filed with the petition: 2641
2642

(i) A signed copy of the contract, together with copies of district maps and plans related to or part of the contract; 2643
2644

(ii) A certified copy of the ordinances and resolutions of the contracting parties approving the contract; 2645
2646

(iii) A certificate from each of the contracting parties indicating that the public hearings required by division (D) (2) of this section have been held, the date of the hearings, and evidence of publication of the notice of the hearings; 2647
2648
2649
2650

(iv) One or more signed statements of persons who are owners of property located in whole or in part within the area to be designated as the district, requesting that the property be included within the district, provided that those statements 2651
2652
2653
2654

shall represent a majority of the persons owning property 2655
located in whole or in part within the district and persons 2656
owning a majority of the acreage located within the district. A 2657
signature may be withdrawn by the signer up to but not after the 2658
time of the public hearing required by division (D) (2) of this 2659
section. 2660

(2) The legislative authority of each county within which 2661
a party to the contract is located shall adopt a resolution 2662
approving the petition for the creation of the district if the 2663
petition and other documents have been filed in accordance with 2664
the requirements of division (C) (1) of this section. If the 2665
petition and other documents do not substantially meet the 2666
requirements of that division, the legislative authority of any 2667
county within which a party to the contract is located may adopt 2668
a resolution disapproving the petition for the creation of the 2669
district. The legislative authority of each county within which 2670
a party to the contract is located shall adopt a resolution 2671
approving or disapproving the petition within thirty days after 2672
the petition was filed. If the legislative authority of each 2673
such county does not adopt the resolution within the thirty-day 2674
period, the petition shall be deemed approved and the contract 2675
shall go into effect immediately after that approval or at such 2676
other time as the contract specifies. 2677

(D) (1) The contract creating the district shall set forth 2678
or provide for the amount or nature of the contribution of each 2679
municipal corporation and township to the development and 2680
operation of the district and may provide for the sharing of the 2681
costs of the operation of and improvements for the district. The 2682
contributions may be in any form to which the contracting 2683
municipal corporations and townships agree and may include but 2684
are not limited to the provision of services, money, real or 2685

personal property, facilities, or equipment. The contract may 2686
provide for the contracting parties to share revenue from taxes 2687
levied on property by one or more of the contracting parties if 2688
those revenues may lawfully be applied to that purpose under the 2689
legislation by which those taxes are levied. The contract shall 2690
provide for new, expanded, or additional services, facilities, 2691
or improvements, including expanded or additional capacity for 2692
or other enhancement of existing services, facilities, or 2693
improvements, provided that those services, facilities, or 2694
improvements, or expanded or additional capacity for or 2695
enhancement of existing services, facilities, or improvements, 2696
required herein have been provided within the two-year period 2697
prior to the execution of the contract. 2698

(2) Before the legislative authority of a municipal 2699
corporation or a board of township trustees passes any ordinance 2700
or resolution approving a contract to create a joint economic 2701
development district pursuant to this section, the legislative 2702
authority of the municipal corporation and the board of township 2703
trustees shall each hold a public hearing concerning the joint 2704
economic development district contract and shall provide thirty 2705
days' public notice of the time and place of the public hearing 2706
in a newspaper of general circulation in the municipal 2707
corporation and the township. The board of township trustees may 2708
provide additional notice to township residents in accordance 2709
with section 9.03 of the Revised Code, and any additional notice 2710
shall include the public hearing announcement; a summary of the 2711
terms of the contract; a statement that the entire text of the 2712
contract and district maps and plans are on file for public 2713
examination in the office of the township fiscal officer; and 2714
information pertaining to any tax changes that will or may occur 2715
as a result of the contract. 2716

During the thirty-day period prior to the public hearing, 2717
a copy of the text of the contract together with copies of 2718
district maps and plans related to or part of the contract shall 2719
be on file, for public examination, in the offices of the clerk 2720
of the legislative authority of the municipal corporation and of 2721
the township fiscal officer. The public hearing provided for in 2722
division (D) (2) of this section shall allow for public comment 2723
and recommendations from the public on the proposed contract. 2724
The contracting parties may include in the contract any of those 2725
recommendations prior to the approval of the contract. 2726

(3) Any resolution of the board of township trustees that 2727
approves a contract that creates a joint economic development 2728
district pursuant to this section shall be subject to a 2729
referendum of the electors of the township. When a referendum 2730
petition, signed by ten per cent of the number of electors in 2731
the township who voted for the office of governor at the most 2732
recent general election for the office of governor, is presented 2733
to the board of township trustees within thirty days after the 2734
board of township trustees adopted the resolution, ordering that 2735
the resolution be submitted to the electors of the township for 2736
their approval or rejection, the board of township trustees 2737
shall, after ten days and not later than four p.m. of the 2738
ninetieth day before the election, certify the text of the 2739
resolution to the board of elections. The board of elections 2740
shall submit the resolution to the electors of the township for 2741
their approval or rejection at the next general, ~~or~~ primary, ~~or~~ 2742
~~special~~ election occurring subsequent to ninety days after the 2743
certifying of the petition to the board of elections. 2744

(4) Upon the creation of a district under this section or 2745
section 715.71 of the Revised Code, one of the contracting 2746
parties shall file a copy of the following with the director of 2747

development:	2748
(a) The petition and other documents described in division	2749
(C)(1) of this section, if the district is created under this	2750
section;	2751
(b) The documents described in division (D) of section	2752
715.71 of the Revised Code, if the district is created under	2753
this section.	2754
(E) The district created by the contract shall be governed	2755
by a board of directors that shall be established by or pursuant	2756
to the contract. The board is a public body for the purposes of	2757
section 121.22 of the Revised Code. The provisions of Chapter	2758
2744. of the Revised Code apply to the board and the district.	2759
The members of the board shall be appointed as provided in the	2760
contract from among the elected members of the legislative	2761
authorities and the elected chief executive officers of the	2762
contracting parties, provided that there shall be at least two	2763
members appointed from each of the contracting parties.	2764
(F) The contract shall enumerate the specific powers,	2765
duties, and functions of the board of directors of a district,	2766
and the contract shall provide for the determination of	2767
procedures that are to govern the board of directors. The	2768
contract may grant to the board the power to adopt a resolution	2769
to levy an income tax within the district. The income tax shall	2770
be used for the purposes of the district and for the purposes of	2771
the contracting municipal corporations and townships pursuant to	2772
the contract. The income tax may be levied in the district based	2773
on income earned by persons working or residing within the	2774
district and based on the net profits of businesses located in	2775
the district. The income tax shall follow the provisions of	2776
Chapter 718. of the Revised Code, except that a vote shall be	2777

required by the electors residing in the district to approve the 2778
rate of income tax. If no electors reside within the district, 2779
then division (F) (4) of this section applies. The rate of the 2780
income tax shall be no higher than the highest rate being levied 2781
by a municipal corporation that is a party to the contract. 2782

(1) Within one hundred eighty days after the first meeting 2783
of the board of directors, the board may levy an income tax, 2784
provided that the rate of the income tax is first submitted to 2785
and approved by the electors of the district at the succeeding 2786
~~regular general or primary election, or a special election~~ 2787
~~called by the board,~~ occurring subsequent to ninety days after a 2788
certified copy of the resolution levying the income tax and 2789
calling for the election is filed with the board of elections. 2790
If the voters approve the levy of the income tax, the income tax 2791
shall be in force for the full period of the contract 2792
establishing the district. Any increase in the rate of an income 2793
tax that was first levied within one hundred eighty days after 2794
the first meeting of the board of directors shall be approved by 2795
a vote of the electors of the district, shall be in force for 2796
the remaining period of the contract establishing the district, 2797
and shall not be subject to division (F) (2) of this section. 2798

(2) Any resolution of the board of directors levying an 2799
income tax that is adopted subsequent to one hundred eighty days 2800
after the first meeting of the board of directors shall be 2801
subject to a referendum as provided in division (F) (2) of this 2802
section. Any resolution of the board of directors levying an 2803
income tax that is adopted subsequent to one hundred eighty days 2804
after the first meeting of the board of directors shall be 2805
subject to an initiative proceeding to amend or repeal the 2806
resolution levying the income tax as provided in division (F) (2) 2807
of this section. When a referendum petition, signed by ten per 2808

cent of the number of electors in the district who voted for the 2809
office of governor at the most recent general election for the 2810
office of governor, is filed with the county auditor of each 2811
county within which a party to the contract is located within 2812
thirty days after the resolution is adopted by the board or when 2813
an initiative petition, signed by ten per cent of the number of 2814
electors in the district who voted for the office of governor at 2815
the most recent general election for the office of governor, is 2816
filed with the county auditor of each such county ordering that 2817
a resolution to amend or repeal a prior resolution levying an 2818
income tax be submitted to the electors within the district for 2819
their approval or rejection, the county auditor of each such 2820
county, after ten days and not later than four p.m. of the 2821
ninetieth day before the election, shall certify the text of the 2822
resolution to the board of elections of that county. The county 2823
auditor of each such county shall retain the petition. The board 2824
of elections shall submit the resolution to such electors, for 2825
their approval or rejection, at the next general, or primary, ~~or~~ 2826
~~special~~ election occurring subsequent to ninety days after the 2827
certifying of such petition to the board of elections. 2828

(3) Whenever a district is located in the territory of 2829
more than one contracting party, a majority vote of the 2830
electors, if any, in each of the several portions of the 2831
territory of the contracting parties constituting the district 2832
approving the levy of the tax is required before it may be 2833
imposed pursuant to this division. 2834

(4) If there are no electors residing in the district, no 2835
election for the approval or rejection of an income tax shall be 2836
held pursuant to this section, provided that where no electors 2837
reside in the district, the maximum rate of the income tax that 2838
may be levied shall not exceed one per cent. 2839

(5) The board of directors of a district levying an income 2840
tax shall enter into an agreement with one of the municipal 2841
corporations that is a party to the contract to administer, 2842
collect, and enforce the income tax on behalf of the district. 2843
The resolution levying the income tax shall provide the same 2844
credits, if any, to residents of the district for income taxes 2845
paid to other such districts or municipal corporations where the 2846
residents work, as credits provided to residents of the 2847
municipal corporation administering the income tax. 2848

(6) (a) The board shall publish or post public notice 2849
within the district of any resolution adopted levying an income 2850
tax in the same manner required of municipal corporations under 2851
sections 731.21 and 731.25 of the Revised Code. 2852

(b) Except as otherwise specified by this division, any 2853
referendum or initiative proceeding within a district shall be 2854
conducted in the same manner as is required for such proceedings 2855
within a municipal corporation pursuant to sections 731.28 to 2856
731.40 of the Revised Code. 2857

(G) Membership on the board of directors does not 2858
constitute the holding of a public office or employment within 2859
the meaning of any section of the Revised Code or any charter 2860
provision prohibiting the holding of other public office or 2861
employment, and shall not constitute an interest, either direct 2862
or indirect, in a contract or expenditure of money by any 2863
municipal corporation, township, county, or other political 2864
subdivision with which the member may be connected. No member of 2865
a board of directors shall be disqualified from holding any 2866
public office or employment, nor shall such member forfeit or be 2867
disqualified from holding any such office or employment, by 2868
reason of the member's membership on the board of directors, 2869

notwithstanding any law or charter provision to the contrary. 2870

(H) The powers and authorizations granted pursuant to this 2871
section or section 715.71 of the Revised Code are in addition to 2872
and not in derogation of all other powers granted to municipal 2873
corporations and townships pursuant to law. When exercising a 2874
power or performing a function or duty under a contract 2875
authorized pursuant to this section or section 715.71 of the 2876
Revised Code, a municipal corporation may exercise all of the 2877
powers of a municipal corporation, and may perform all the 2878
functions and duties of a municipal corporation, within the 2879
district, pursuant to and to the extent consistent with the 2880
contract. When exercising a power or performing a function or 2881
duty under a contract authorized pursuant to this section or 2882
section 715.71 of the Revised Code, a township may exercise all 2883
of the powers of a township, and may perform all the functions 2884
and duties of a township, within the district, pursuant to and 2885
to the extent consistent with the contract. The district board 2886
of directors has no powers except those specifically set forth 2887
in the contract as agreed to by the participating parties. No 2888
political subdivision shall authorize or grant any tax exemption 2889
pursuant to Chapter 1728. or section 3735.67, 5709.62, 5709.63, 2890
or 5709.632 of the Revised Code on any property located within 2891
the district without the consent of the contracting parties. The 2892
prohibition for any tax exemption pursuant to this division 2893
shall not apply to any exemption filed, pending, or approved, or 2894
for which an agreement has been entered into, before the 2895
effective date of the contract entered into by the parties. 2896

(I) Municipal corporations and townships may enter into 2897
binding agreements pursuant to a contract authorized under this 2898
section or section 715.71 of the Revised Code with respect to 2899
the substance and administration of zoning and other land use 2900

regulations, building codes, public permanent improvements, and 2901
other regulatory and proprietary matters that are determined, 2902
pursuant to the contract, to be for a public purpose and to be 2903
desirable with respect to the operation of the district or to 2904
facilitate new or expanded economic development in the state or 2905
the district, provided that no contract shall exempt the 2906
territory within the district from the procedures and processes 2907
of land use regulation applicable pursuant to municipal 2908
corporation, township, and county regulations, including but not 2909
limited to procedures and processes concerning zoning. 2910

(J) A contract creating a joint economic development 2911
district under this section or section 715.71 of the Revised 2912
Code may designate property as a community entertainment 2913
district or may be amended to designate property as a community 2914
entertainment district as prescribed in division (D) of section 2915
4301.80 of the Revised Code. A joint economic development 2916
district contract or amendment designating a community 2917
entertainment district shall include all information and 2918
documentation described in divisions (B)(1) through (6) of 2919
section 4301.80 of the Revised Code. The public notice required 2920
under division (D)(2) of this section and division (C) of 2921
section 715.71 of the Revised Code shall specify that the 2922
contract designates a community entertainment district and 2923
describe the location of that district. Except as provided in 2924
division (F) of section 4301.80 of the Revised Code, an area 2925
designated as a community entertainment district under a joint 2926
economic development district contract shall not lose its 2927
designation even if the contract is canceled or terminated. 2928

(K) A contract entered into pursuant to this section or 2929
section 715.71 of the Revised Code may be amended and it may be 2930
renewed, canceled, or terminated as provided in or pursuant to 2931

the contract. The contract may be amended to add property owned 2932
by one of the contracting parties to the district, or may be 2933
amended to delete property from the district whether or not one 2934
of the contracting parties owns the deleted property. The 2935
contract shall continue in existence throughout its term and 2936
shall be binding on the contracting parties and on any entities 2937
succeeding to such parties, whether by annexation, merger, or 2938
otherwise. The income tax levied by the board pursuant to this 2939
section or section 715.71 of the Revised Code shall apply in the 2940
entire district throughout the term of the contract, 2941
notwithstanding that all or a portion of the district becomes 2942
subject to annexation, merger, or incorporation. No township or 2943
municipal corporation is divested of its rights or obligations 2944
under the contract because of annexation, merger, or succession 2945
of interests. 2946

(L) After the creation of a joint economic development 2947
district described in division (A) (2) of this section, a 2948
municipal corporation that is a contracting party may cease to 2949
own property included in the district, but such property shall 2950
continue to be included in the district and subject to the terms 2951
of the contract. 2952

Sec. 715.71. (A) This section provides alternative 2953
procedures and requirements to those set forth in section 715.70 2954
of the Revised Code for creating and operating a joint economic 2955
development district. Divisions (B), (C), (D) (1) to (3), and (F) 2956
of section 715.70 of the Revised Code do not apply to a joint 2957
economic development district established under this section. 2958
However, divisions (A), (D) (4), (E), (G), (H), (I), (J), (K), 2959
and (L) of section 715.70 of the Revised Code do apply to a 2960
district established under this section. 2961

(B) One or more municipal corporations and one or more townships may enter into a contract approved by the legislative authority of each contracting party pursuant to which they create as a joint economic development district one or more areas for the purpose of facilitating economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people in this state and in the area of the contracting parties. The district created shall be located within the territory of one or more of the contracting parties and may consist of all or a portion of that territory. The boundaries of the district shall be described in the contract or in an addendum to the contract. The area or areas of land to be included in the district shall not include any parcel of land owned in fee by or leased to a municipal corporation or township, unless the municipal corporation or township is a party to the contract or has given its consent to have its parcel of land included in the district by the adoption of a resolution. As used in this division, "parcel of land" has the same meaning as in division (B) of section 715.70 of the Revised Code.

(C) Before the legislative authority of a municipal corporation or a board of township trustees adopts an ordinance or resolution approving a contract to create a joint economic development district under this section, it shall hold a public hearing concerning the joint economic development district contract and shall provide thirty days' public notice of the time and place of the public hearing in a newspaper of general circulation in the municipal corporation and the township. Each municipal corporation and township that is a party to the contract shall hold a public hearing. During the thirty-day period prior to a public hearing, a copy of the text of the

contract together with copies of district maps and plans related 2993
to or part of the contract shall be on file, for public 2994
examination, in the offices of the clerk of the legislative 2995
authority of the municipal corporation and of the township 2996
fiscal officer. The public hearings provided for in this 2997
division shall allow for public comment and recommendations on 2998
the proposed contract. The participating parties may include in 2999
the contract any of those recommendations prior to approval of 3000
the contract. 3001

(D) After the legislative authority of a municipal 3002
corporation and the board of township trustees have adopted an 3003
ordinance and resolution approving a contract to create a joint 3004
economic development district, the municipal corporation and the 3005
township jointly shall file with the legislative authority of 3006
each county within which a party to the contract is located all 3007
of the following: 3008

(1) A signed copy of the contract, together with copies of 3009
district maps and plans related to or part of the contract; 3010

(2) Certified copies of the ordinances and resolutions of 3011
the contracting parties relating to the district and the 3012
contract; 3013

(3) A certificate of each of the contracting parties that 3014
the public hearings provided for in division (C) of this section 3015
have been held, the date of the hearings, and evidence of 3016
publication of the notice of the hearings. 3017

(E) Within thirty days after the filing under division (D) 3018
of this section, the legislative authority of each county within 3019
which a party to the contract is located shall adopt a 3020
resolution acknowledging the receipt of the required documents, 3021

approving the creation of the joint economic development 3022
district, and directing that the resolution of the board of 3023
township trustees approving the contract be submitted to the 3024
electors of the township for approval at the next succeeding 3025
general, ~~or primary, or special~~ election. The legislative 3026
authority of the county shall file with the board of elections 3027
at least ninety days before the day of the election a copy of 3028
the resolution of the board of township trustees approving the 3029
contract. The resolution of the legislative authority of the 3030
county also shall specify the date the election is to be held 3031
and shall direct the board of elections to conduct the election 3032
in the township. If the resolution of the legislative authority 3033
of the county is not adopted within the thirty-day period after 3034
the filing under division (D) of this section, the joint 3035
economic development district shall be deemed approved by the 3036
county legislative authority, and the board of township trustees 3037
shall file its resolution with the board of elections for 3038
submission to the electors of the township for approval at the 3039
next succeeding general, primary, or special election. The 3040
filing shall occur at least ninety days before the specified 3041
date the election is to be held and shall direct the board of 3042
elections to conduct the election in the township. 3043

The ballot shall be in the following form: 3044

"Shall the resolution of the board of township trustees 3045
approving the contract with (here insert name of 3046
each municipal corporation and other township that is a party to 3047
the contract) for the creation of a joint economic development 3048
district be approved? 3049

3050
| FOR THE RESOLUTION AND CONTRACT 3051

| AGAINST THE RESOLUTION AND CONTRACT

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"

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

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

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(G) The contract shall enumerate the specific powers,
duties, and functions of the board of directors of the district
and shall provide for the determination of procedures that are

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to govern the board of directors. The contract may grant to the 3082
board the power to adopt a resolution to levy an income tax 3083
within the district. The income tax shall be used for the 3084
purposes of the district and for the purposes of the contracting 3085
municipal corporations and townships pursuant to the contract. 3086
The income tax may be levied in the district based on income 3087
earned by persons working or residing within the district and 3088
based on the net profits of businesses located in the district. 3089
The income tax of the district shall follow the provisions of 3090
Chapter 718. of the Revised Code, except that no vote shall be 3091
required by the electors residing in the district. The rate of 3092
the income tax shall be no higher than the highest rate being 3093
levied by a municipal corporation that is a party to the 3094
contract. 3095

The board of directors of a district levying an income tax 3096
shall enter into an agreement with one of the municipal 3097
corporations that is a party to the contract to administer, 3098
collect, and enforce the income tax on behalf of the district. 3099
The resolution levying the income tax shall provide the same 3100
credits, if any, to residents of the district for income taxes 3101
paid to other districts or municipal corporations where the 3102
residents work, as credits provided to residents of the 3103
municipal corporation administering the income tax. 3104

(H) No annexation proceeding pursuant to Chapter 709. of 3105
the Revised Code that proposes the annexation to or merger or 3106
consolidation with a municipal corporation, except a municipal 3107
corporation that is a party to the contract, of any 3108
unincorporated territory within the district shall be commenced 3109
for a period of three years after the contract is filed with the 3110
legislative authority of each county within which a party to the 3111
contract is located in accordance with division (D) of this 3112

section unless each board of township trustees whose territory 3113
is included, in whole or part, within the district and the 3114
territory proposed to be annexed, merged, or consolidated adopts 3115
a resolution consenting to the commencement of the proceeding 3116
and a copy of the resolution is filed with the legislative 3117
authority of each such county or unless the contract is 3118
terminated during this three-year period. The contract entered 3119
into between the municipal corporations and townships pursuant 3120
to this section may provide for the prohibition of any 3121
annexation by the participating municipal corporations of any 3122
unincorporated territory within the district. 3123

Sec. 715.72. (A) As used in this section: 3124

(1) "Contracting parties" means one or more municipal 3125
corporations, one or more townships, and, under division (D) of 3126
this section, one or more counties that have entered into a 3127
contract under this section to create a joint economic 3128
development district. 3129

(2) "District" means a joint economic development district 3130
created under this section. 3131

(3) "Contract for utility services" means a contract under 3132
which a municipal corporation agrees to provide to a township or 3133
another municipal corporation water, sewer, electric, or other 3134
utility services necessary to the public health, safety, and 3135
welfare. 3136

(4) "Business" means a sole proprietorship, a corporation 3137
for profit, a pass-through entity as defined in section 5733.04 3138
of the Revised Code, the federal government, the state, the 3139
state's political subdivisions, a nonprofit organization, or a 3140
school district. 3141

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

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

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

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

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

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

(C) One or more municipal corporations, one or more 3171
townships, and, under division (D) of this section, one or more 3172
counties may enter into a contract pursuant to which they 3173
designate one or more areas as a joint economic development 3174
district for the purpose of facilitating economic development 3175
and redevelopment, to create or preserve jobs and employment 3176
opportunities, and to improve the economic welfare of the people 3177
in this state and in the area of the contracting parties. 3178

(1) Except as otherwise provided in division (C) (2) of 3179
this section, the territory of each of the contracting parties 3180
shall be contiguous to the territory of at least one other 3181
contracting party, or contiguous to the territory of a township, 3182
municipal corporation, or county that is contiguous to another 3183
contracting party, even if the intervening township or municipal 3184
corporation is not a contracting party. 3185

(2) Contracting parties that have entered into a contract 3186
under section 715.70 or 715.71 of the Revised Code creating a 3187
joint economic development district prior to November 15, 1995, 3188
may enter into a contract under this section even if the 3189
territory of each of the contracting parties is not contiguous 3190
to the territory of at least one other contracting party, or 3191
contiguous to the territory of a township or municipal 3192
corporation that is contiguous to another contracting party as 3193
otherwise required under division (C) (1) of this section. The 3194
contract and district shall meet the requirements of this 3195
section. 3196

(D) If, on or after December 30, 2008, but on or before 3197
June 30, 2009, one or more municipal corporations and one or 3198
more townships enter into a contract or amend an existing 3199
contract under this section, one or more counties in which all 3200

of those municipal corporations or townships are located also 3201
may enter into the contract as a contracting party or parties. 3202

(E) (1) The area or areas to be included in a joint 3203
economic development district shall meet all of the following 3204
criteria: 3205

(a) The area or areas shall be located within the 3206
territory of one or more of the contracting parties and may 3207
consist of all of the territory of any or all of the contracting 3208
parties. 3209

(b) No electors, except those residing in a mixed-use 3210
development, shall reside within the area or areas on the 3211
effective date of the contract creating the district. 3212

(c) The area or areas shall not include any parcel of land 3213
owned in fee by or leased to a municipal corporation or 3214
township, unless the municipal corporation or township is a 3215
contracting party or has given its consent to have the parcel of 3216
land included in the district by the adoption of an ordinance or 3217
resolution. 3218

(2) The contracting parties may designate excluded parcels 3219
within the boundaries of the joint economic development 3220
district. Excluded parcels are not part of the district and 3221
persons employed or residing on such parcels shall not be 3222
subject to any income tax imposed within the district under 3223
division (F) (5) of this section. 3224

(F) (1) The contract creating a joint economic development 3225
district shall provide for the amount or nature of the 3226
contribution of each contracting party to the development and 3227
operation of the district and may provide for the sharing of the 3228
costs of the operation of and improvements for the district. The 3229

contributions may be in any form to which the contracting 3230
parties agree and may include, but are not limited to, the 3231
provision of services, money, real or personal property, 3232
facilities, or equipment. 3233

(2) The contract may provide for the contracting parties 3234
to share revenue from taxes levied by one or more of the 3235
contracting parties if those revenues may lawfully be applied to 3236
that purpose under the legislation by which those taxes are 3237
levied. 3238

(3) The contract shall include an economic development 3239
plan for the district that consists of a schedule for the 3240
provision of new, expanded, or additional services, facilities, 3241
or improvements. The contract may provide for expanded or 3242
additional capacity for or other enhancement of existing 3243
services, facilities, or improvements. 3244

(4) The contract shall enumerate the specific powers, 3245
duties, and functions of the board of directors of the district 3246
described under division (P) of this section and shall designate 3247
procedures consistent with that division for appointing members 3248
to the board. The contract shall enumerate rules to govern the 3249
board in carrying out its business under this section. 3250

(5) (a) The contract may grant to the board the power to 3251
adopt a resolution to levy an income tax within the entire 3252
district or within portions of the district designated by the 3253
contract. The income tax shall be used to carry out the economic 3254
development plan for the district or the portion of the district 3255
in which the tax is levied and for any other lawful purpose of 3256
the contracting parties pursuant to the contract, including the 3257
provision of utility services by one or more of the contracting 3258
parties. 3259

(b) An income tax levied under this section shall be based 3260
on both the income earned by persons employed or residing within 3261
the district and the net profit of businesses operating within 3262
the district. 3263

Except as provided in this section, the income tax levied 3264
within the district is subject to Chapter 718. of the Revised 3265
Code, except that no vote shall be required. The rate of the 3266
income tax shall be no higher than the highest rate being levied 3267
by a municipal corporation that is a contracting party. 3268

(c) If the board adopts a resolution to levy an income 3269
tax, it shall enter into an agreement with a municipal 3270
corporation that is a contracting party to administer, collect, 3271
and enforce the income tax on behalf of the district. 3272

(d) A resolution levying an income tax under this section 3273
shall require the contracting parties to annually set aside a 3274
percentage, to be stated in the resolution, of the amount of the 3275
income tax collected for the long-term maintenance of the 3276
district. 3277

(e) An income tax levied under this section shall apply in 3278
the district or the portion of the district in which the 3279
contract authorizes an income tax throughout the term of the 3280
contract creating the district. The tax shall not apply to any 3281
persons employed or residing on a parcel excluded from the 3282
district under division (E) (2) of this section. 3283

(6) If there is unincorporated territory in the district, 3284
the contract shall specify that restrictions on annexation 3285
proceedings under division (R) of this section apply to such 3286
unincorporated territory. The contract may prohibit proceedings 3287
under Chapter 709. of the Revised Code proposing the annexation 3288

to, merger of, or consolidation with a municipal corporation 3289
that is a contracting party of any unincorporated territory 3290
within a township that is a contracting party during the term of 3291
the contract regardless of whether that territory is located 3292
within the district. 3293

(7) The contract may designate property as a community 3294
entertainment district, or may be amended to designate property 3295
as a community entertainment district, as prescribed in division 3296
(D) of section 4301.80 of the Revised Code. A contract or 3297
amendment designating a community entertainment district shall 3298
include all information and documentation described in divisions 3299
(B)(1) to (6) of section 4301.80 of the Revised Code. The public 3300
notice required under division (I) of this section shall specify 3301
that the contract designates a community entertainment district 3302
and describe the location of that district. Except as provided 3303
in division (F) of section 4301.80 of the Revised Code, an area 3304
designated as a community entertainment district under a joint 3305
economic development district contract shall not lose its 3306
designation even if the contract is canceled or terminated. 3307

(G) The contract creating a joint economic development 3308
district shall continue in existence throughout its term and 3309
shall be binding on the contracting parties and on any parties 3310
succeeding to the contracting parties, whether by annexation, 3311
merger, or consolidation. Except as provided in division (H) of 3312
this section, the contract may be amended, renewed, or 3313
terminated with the approval of the contracting parties or any 3314
parties succeeding to the contracting parties. If the contract 3315
is amended to add or remove an area to or from an existing 3316
district, the amendment shall be adopted in the manner 3317
prescribed under division (L) of this section. 3318

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

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

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

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

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

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

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

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

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

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

(J) Before any of the contracting parties approves a 3379
contract under division (K) of this section, the contracting 3380
parties shall circulate one or more petitions to record owners 3381
of real property located within the proposed joint economic 3382
development district and owners of businesses operating within 3383
the proposed district. The petitions shall state that all of the 3384
documents described in divisions (I)(1)(a) to (c) of this 3385
section are available for public inspection in the office of the 3386
clerk of the legislative authority of each municipal corporation 3387
and county that is a contracting party or the office of the 3388
fiscal officer of each township that is a contracting party. The 3389
petitions shall clearly indicate that, by signing the petition, 3390
the record owner or owner consents to the proposed joint 3391
economic development district. 3392

A contracting party may send written notice of the 3393
petitions by certified mail with return receipt requested to the 3394
last known mailing addresses of any or all of the record owners 3395
of real property located within the proposed district or the 3396
owners of businesses operating within the proposed district. The 3397
contracting parties shall equally share the costs of complying 3398
with this division. 3399

(K) (1) After the public hearings required under division 3400
(I) of this section have been held and the petitions described 3401
in division (J) of this section have been signed by the majority 3402
of the record owners of real property located within the 3403
proposed joint economic development district and by a majority 3404
of the owners of businesses, if any, operating within the 3405
proposed district, each contracting party may adopt an ordinance 3406
or resolution approving the contract to create a joint economic 3407
development district. Not later than ten days after all of the 3408
contracting parties have adopted ordinances or resolutions 3409

approving the district contract, each contracting party shall 3410
give notice of the proposed district to all of the following: 3411

(a) Each record owner of real property to be included in 3412
the district and in the territory of that contracting party who 3413
did not sign the petitions described in division (J) of this 3414
section; 3415

(b) An owner of each business operating within the 3416
district and in the territory of that contracting party no owner 3417
of which signed the petitions described in division (J) of this 3418
section. 3419

(2) Such notices shall be given by certified mail and 3420
shall specify that the property or business is located within an 3421
area to be included in the district and that all of the 3422
documents described in divisions (I) (1) (a) to (c) of this 3423
section are available for public inspection in the office of the 3424
clerk of the legislative authority of each municipal corporation 3425
and county that is a contracting party or the office of the 3426
fiscal officer of each township that is a contracting party. The 3427
contracting parties shall equally share the costs of complying 3428
with division (K) of this section. 3429

(L) (1) The contracting parties may amend the joint 3430
economic development district contract to add any area that was 3431
not originally included in the district if the area satisfies 3432
the criteria prescribed under division (E) of this section. The 3433
contracting parties may also amend the district contract to 3434
remove any area originally included in the district or exclude 3435
one or more parcels located within the district pursuant to 3436
division (E) (2) of this section. 3437

(2) An amendment adding an area to a district, removing an 3438

area from the district, or excluding one or more parcels from 3439
the district may be approved only by a resolution or ordinance 3440
adopted by each of the contracting parties. The contracting 3441
parties shall conduct public hearings on the amendment and 3442
provide notice in the manner required under division (I) of this 3443
section for original contracts. The contracting parties shall 3444
make available for public inspection a copy of the amendment, a 3445
description of the area to be added, removed, or excluded to or 3446
from the district, and a map of that area in sufficient detail 3447
to denote the specific boundaries of the area and to indicate 3448
any zoning restrictions applicable to the area. 3449

(3) Before adopting a resolution or ordinance approving 3450
the addition of an area to the district, the contracting parties 3451
shall circulate petitions to the record owners of real property 3452
located within the proposed addition to the district and owners 3453
of businesses operating within the proposed addition to the 3454
district in the same manner required under division (J) of this 3455
section for original contracts. The contracting parties may 3456
notify such record owners of real property and owners of 3457
businesses that the petitions are available for signing in the 3458
same manner provided by that division. The contracting parties 3459
shall equally share the costs of complying with this division. 3460

(4) The contracting parties to a joint economic 3461
development district may vote to approve an amendment to the 3462
district contract under this division after the public hearings 3463
required under division (L)(2) of this section are completed 3464
and, if the amendment adds an area or areas to the district, the 3465
petitions required under division (L)(3) of this section have 3466
been signed by the majority of record owners of real property 3467
located within the area or areas added to the district and by a 3468
majority of the owners of businesses, if any, operating within 3469

the proposed addition to the district. 3470

(5) Not later than ten days after all of the contracting 3471
parties have adopted ordinances or resolutions approving an 3472
amendment adding one or more areas to the district, each 3473
contracting party shall give notice of the addition to all of 3474
the following: 3475

(a) Each record owner of real property to be included in 3476
the addition to the district and in the territory of that 3477
contracting party who did not sign the petitions described in 3478
division (L) (3) of this section; 3479

(b) An owner of each business operating within the 3480
addition to the district and in the territory of that 3481
contracting party no owner of which signed the petitions 3482
described in division (L) (3) of this section. 3483

The contracting parties shall equally share the costs of 3484
complying with division (L) (5) of this section. 3485

(M) (1) A board of township trustees that is a party to a 3486
contract creating a joint economic development district may 3487
choose not to submit its resolution approving the contract to 3488
the electors of the township if all of the following conditions 3489
are satisfied: 3490

(a) The resolution has been approved by a unanimous vote 3491
of the members of the board of township trustees or, if a county 3492
is one of the contracting parties under division (D) of this 3493
section, the resolution has been approved by a majority vote of 3494
the members of the board of township trustees; 3495

(b) The contracting parties have circulated petitions as 3496
required under division (J) of this section and obtained the 3497
signatures required under division (L) of this section; 3498

(c) The territory to be included in the proposed district 3499
is zoned in a manner appropriate to the function of the 3500
district. 3501

(2) If the board of township trustees has not invoked its 3502
authority under division (M) (1) of this section, the board, at 3503
least ninety days before the date of the election, shall file 3504
its resolution approving the district contract with the board of 3505
elections for submission to the electors of the township for 3506
approval at the next succeeding general, ~~or primary, or special~~ 3507
election. 3508

(3) Any contract creating a district in which a board of 3509
township trustees is a party shall provide that the contract is 3510
not effective before the thirty-first day after its approval, 3511
including approval by the electors of the township if required 3512
by this section. 3513

(4) If the board of township trustees invokes its 3514
authority under division (M) (1) of this section and does not 3515
submit the district contract to the electors for approval, the 3516
resolution of the board of township trustees approving the 3517
contract is subject to a referendum of the electors of the 3518
township when requested through a petition. When signed by ten 3519
per cent of the number of electors in the township who voted for 3520
the office of governor at the most recent general election, a 3521
referendum petition asking that the resolution be submitted to 3522
the electors of the township may be presented to the board of 3523
township trustees. Such a petition shall be presented within 3524
thirty days after the board of township trustees adopts the 3525
resolution approving the district contract. The board of 3526
township trustees shall, not later than four p.m. of the tenth 3527
day after receipt of the petition, certify the text of the 3528

resolution to the board of elections. The board of elections 3529
shall submit the resolution to the electors of the township for 3530
their approval or rejection at the next general, ~~or primary, or~~ 3531
~~special~~ election occurring at least ninety days after 3532
certification of the resolution. 3533

(N) The ballot respecting a resolution to create a 3534
district or a referendum of such a resolution shall be in the 3535
following form: 3536

"Shall the resolution of the board of township trustees 3537
approving the contract with (here insert name of 3538
every other contracting party) for the creation of a joint 3539
economic development district be approved? 3540

FOR THE RESOLUTION AND CONTRACT 3541

AGAINST THE RESOLUTION AND CONTRACT" 3542

If a majority of the electors of the township voting on 3543
the issue vote for the resolution and contract, the resolution 3544
shall become effective immediately and the contract shall go 3545
into effect on the thirty-first day after the election or 3546
thereafter in accordance with terms of the contract. 3547

(O) Upon the creation of a district under this section, 3548
one of the contracting parties shall file a copy of each of the 3549
following documents with the director of development services: 3550

(1) All of the documents described in divisions (I) (1) (a) 3551
to (c) of this section; 3552

(2) Certified copies of the ordinances and resolutions of 3553
the contracting parties relating to the contract and district; 3554

(3) Documentation from each contracting party that the 3555
public hearings required by division (I) of this section have 3556

been held, the date of the hearings, and evidence that notice of 3557
the hearings was published as required by that division; 3558

(4) A copy of the signed petitions required under 3559
divisions (J) and (K) of this section. 3560

(P) A board of directors shall govern each district 3561
created under this section. 3562

(1) If there are businesses operating and persons employed 3563
within the district, the board shall be composed of the 3564
following members: 3565

(a) One member representing the municipal corporations 3566
that are contracting parties; 3567

(b) One member representing the townships that are 3568
contracting parties; 3569

(c) One member representing the owners of businesses 3570
operating within the district; 3571

(d) One member representing the persons employed within 3572
the district; 3573

(e) One member representing the counties that are 3574
contracting parties, or, if no contracting party is a county, 3575
one member selected by the members described in divisions (P) (1) 3576
(a) to (d) of this section. 3577

The members of the board shall be appointed as provided in 3578
the district contract. Of the members initially appointed to the 3579
board, the member described in division (P) (1) (a) of this 3580
section shall serve a term of one year; the member described in 3581
division (P) (1) (b) of this section shall serve a term of two 3582
years; the member described in division (P) (1) (c) of this 3583
section shall serve a term of three years; and the members 3584

described in divisions (P) (1) (d) and (e) of this section shall 3585
serve terms of four years. Thereafter, terms for each member 3586
shall be for four years, each term ending on the same day of the 3587
same month of the year as did the term that it succeeds. A 3588
member may be reappointed to the board, but no member shall 3589
serve more than two consecutive terms on the board. 3590

The member described in division (P) (1) (e) of this section 3591
shall serve as chairperson of the board described under division 3592
(P) (1) of this section. 3593

(2) If there are no businesses operating or persons 3594
employed within the district, the board shall be composed of the 3595
following members: 3596

(a) One member representing the municipal corporations 3597
that are contracting parties; 3598

(b) One member representing the townships that are 3599
contracting parties; 3600

(c) One member representing the counties that are 3601
contracting parties, or if no contracting party is a county, one 3602
member selected by the members described in divisions (P) (2) (a) 3603
and (b) of this section. 3604

The members of the board shall be appointed as provided in 3605
the district contract. Of the members initially appointed to the 3606
board, the member described in division (P) (2) (a) of this 3607
section shall serve a term of one year; the member described in 3608
division (P) (2) (b) of this section shall serve a term of two 3609
years; and the member described in division (P) (2) (c) of this 3610
section shall serve a term of three years. Thereafter, terms for 3611
each member shall be for four years, each term ending on the 3612
same day of the same month of the year as did the term that it 3613

succeeds. A member may be reappointed to the board, but no 3614
member shall serve more than two consecutive terms on the board. 3615

The member described in division (P) (2) (c) of this section 3616
shall serve as chairperson of a board described under division 3617
(P) (2) of this section. 3618

(3) A board described under division (P) (1) or (2) of this 3619
section has no powers except as described in this section and in 3620
the contract creating the district. 3621

(4) Membership on the board of directors of a joint 3622
economic development district created under this section is not 3623
the holding of a public office or employment within the meaning 3624
of any section of the Revised Code prohibiting the holding of 3625
other public office or employment. Membership on such a board is 3626
not a direct or indirect interest in a contract or expenditure 3627
of money by a municipal corporation, township, county, or other 3628
political subdivision with which a member may be affiliated. 3629
Notwithstanding any provision of law to the contrary, no member 3630
of a board of directors of a joint economic development district 3631
shall forfeit or be disqualified from holding any public office 3632
or employment by reason of membership on the board. 3633

(5) The board of directors of a joint economic development 3634
district is a public body for the purposes of section 121.22 of 3635
the Revised Code. Chapter 2744. of the Revised Code applies to 3636
such a board and the district. 3637

(Q) (1) On or before the date occurring six months after 3638
the effective date of the district contract, an owner of a 3639
business operating within the district may, on behalf of the 3640
business and its employees, file a complaint with the court of 3641
common pleas of the county in which the majority of the 3642

territory of the district is located requesting exemption from 3643
any income tax imposed by the board of directors of the district 3644
under division (F) (5) of this section if all of the following 3645
apply: 3646

(a) The business operated within an unincorporated area of 3647
the district before the effective date of the district contract; 3648

(b) No owner of the business signed a petition described 3649
in division (J) of this section; 3650

(c) Neither the business nor its employees has derived or 3651
will derive any material benefit from the new, expanded, or 3652
additional services, facilities, or improvements described in 3653
the economic development plan for the district, or the material 3654
benefit that has, or will be, derived is negligible in 3655
comparison to the income tax revenue generated from the net 3656
profits of the business and the income of employees of the 3657
business. 3658

The legislative authority of each contracting party shall 3659
be made a party to the proceedings and the business owner filing 3660
the complaint shall serve notice of the complaint by certified 3661
mail to each such contracting party. The court shall not accept 3662
any complaint filed more than six months after the effective 3663
date of the district contract. 3664

(2) Any or all of the contracting parties may submit a 3665
written answer to the complaint submitted under division (Q) (1) 3666
of this section to the court within thirty days after notice of 3667
the complaint was served upon them. Such a contracting party 3668
shall submit to the court, along with the answer, documentation 3669
sufficient to prove that the contracting party sent copies of 3670
the answer to the owner of the business who filed the complaint. 3671

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

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

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

(6) The court shall send notice of the determination with respect to the complaint to the owner of the business and each contracting party. If the court grants the exemption, the net profits of the business from operations within the district and the income of its employees from employment within the district are exempt from any income tax imposed by the board of directors of the district. If the court denies the exemption, the net profits of the business and the income of its employees shall be taxed according to the terms of the district contract and any taxes, penalties, and interest accrued before the date of the court's determination shall be paid in full. In addition, no

owner of the business may submit another complaint under 3702
division (Q) (1) of this section for the same district contract. 3703
The court's determination on a complaint filed under division 3704
(Q) of this section is final. 3705

(7) Chapter 2506. of the Revised Code does not apply to 3706
the proceedings described in division (Q) of this section. 3707

(R) (1) No proceeding pursuant to Chapter 709. of the 3708
Revised Code that proposes the annexation to, merger of, or 3709
consolidation with a municipal corporation of any unincorporated 3710
territory within a joint economic development district may be 3711
commenced at any time between the effective date of the contract 3712
creating the district and the date the contract expires, 3713
terminates, or is otherwise rendered unenforceable. This 3714
division does not apply if each board of township trustees whose 3715
territory is included within the district and whose territory is 3716
proposed to be annexed, merged, or consolidated adopts a 3717
resolution consenting to the commencement of the proceeding. 3718
Each such board of township trustees shall file a copy of the 3719
resolution with the clerk of the legislative authority of each 3720
county within which a contracting party is located. 3721

(2) The contract creating a joint economic development 3722
district may prohibit any annexation proceeding by a contracting 3723
municipal corporation of any unincorporated territory within the 3724
district or zone beyond the period described in division (R) (1) 3725
of this section. 3726

(3) No contracting party is divested or relieved of its 3727
rights or obligations under the contract creating a joint 3728
economic development district because of annexation, merger, or 3729
consolidation. 3730

(S) Contracting parties may enter into agreements pursuant 3731
to the contract creating a joint economic development district 3732
with respect to the substance and administration of zoning and 3733
other land use regulations, building codes, permanent public 3734
improvements, and other regulatory and proprietary matters 3735
determined to be for a public purpose. No contract, however, 3736
shall exempt the territory within the district from the 3737
procedures of land use regulation applicable pursuant to 3738
municipal corporation, township, and county regulations, 3739
including, but not limited to, zoning procedures. 3740

(T) The powers granted under this section are in addition 3741
to and not in the derogation of all other powers possessed by or 3742
granted to municipal corporations, townships, and counties 3743
pursuant to law. 3744

(1) When exercising a power or performing a function or 3745
duty under a contract entered into under this section, a 3746
municipal corporation may exercise all the powers of a municipal 3747
corporation, and may perform all the functions and duties of a 3748
municipal corporation, within the district, pursuant to and to 3749
the extent consistent with the contract. 3750

(2) When exercising a power or performing a function or 3751
duty under a contract entered into under division (D) of this 3752
section, a county may exercise all of the powers of a county, 3753
and may perform all the functions and duties of a county, within 3754
the district pursuant to and to the extent consistent with the 3755
contract. 3756

(3) When exercising a power or performing a function or 3757
duty under a contract entered into under this section, a 3758
township may exercise all the powers of a township, and may 3759
perform all the functions and duties of a township, within the 3760

district, pursuant to and to the extent consistent with the 3761
contract. 3762

(U) No political subdivision shall grant any tax exemption 3763
under Chapter 1728. or section 3735.67, 5709.62, 5709.63, or 3764
5709.632 of the Revised Code on any property located within the 3765
district without the consent of all the contracting parties. The 3766
prohibition against granting a tax exemption under this section 3767
does not apply to any exemption filed, pending, or approved 3768
before the effective date of the contract entered into under 3769
this section. 3770

Sec. 715.84. (A) As used in this section: 3771

(1) "Contracting party" means a municipal corporation that 3772
has entered into a municipal utility district contract or any 3773
party succeeding to such a municipal corporation. 3774

(2) "Contract for utility services" means a contract under 3775
which a municipal corporation agrees to provide to another 3776
municipal corporation water, sewer, electric, or other utility 3777
services necessary to the public health, safety, and welfare. 3778

(3) "Municipal utility district contract" means a contract 3779
described in and entered into under division (B) of this 3780
section. 3781

(4) "District" means a municipal utility district 3782
designated under this section. 3783

(B) Two or more municipal corporations may enter into a 3784
contract whereby they agree to share in the costs of 3785
improvements for an area or areas located in one or more of the 3786
contracting parties that they designate as a municipal utility 3787
district for the purpose of facilitating new or expanded growth 3788
for commercial or economic development in the state. Except as 3789

otherwise provided in division (I) of this section, the contract 3790
and district shall meet the requirements of divisions (B) to (H) 3791
of this section. 3792

(C) The contract shall set forth each contracting party's 3793
contribution to the municipal utility district. The 3794
contributions may be in any form that the contracting parties 3795
agree to, subject to divisions (G) and (I) of this section, and 3796
may include, but are not limited to, the provision of services, 3797
money, or equipment. The contract may provide for the 3798
contracting parties to distribute among themselves, in the 3799
manner they agree to, any municipal income tax revenues derived 3800
from the income earned by persons employed by businesses that 3801
locate within the district after it is designated by the 3802
contracting parties and from the net profits of such businesses. 3803
Except as provided in divisions (G) and (I) of this section, the 3804
contract may be amended, renewed, or terminated with the consent 3805
of the contracting parties. 3806

(D) Before the legislative authority of any of the 3807
contracting parties enacts an ordinance approving a contract to 3808
designate a municipal utility district, the legislative 3809
authority of each of the contracting parties shall hold a public 3810
hearing concerning the contract and district. Each such 3811
legislative authority shall provide at least thirty days' public 3812
notice of the time and place of the public hearing in a 3813
newspaper of general circulation in the municipal corporation. 3814
During the thirty-day period prior to the public hearing, all of 3815
the following documents shall be available for public inspection 3816
in the office of the clerk of the legislative authority of each 3817
of the contracting parties: 3818

(1) A copy of the contract designating the district; 3819

(2) A description of the area or areas to be included in 3820
the district, including a map in sufficient detail to denote the 3821
specific boundaries of the area or areas; 3822

(3) An economic development plan for the district that 3823
includes a schedule for the provision of any new, expanded, or 3824
additional services, facilities, or improvements. 3825

A public hearing held under division (D) of this section 3826
shall allow for public comment and recommendations on the 3827
contract and district. The contracting parties may include in 3828
the contract any of those recommendations prior to approval of 3829
the contract. 3830

(E) After the public hearings required under division (D) 3831
of this section have been held, each contracting party may enact 3832
an ordinance approving the contract to designate a municipal 3833
utility district. After each contracting party has enacted such 3834
an ordinance, the clerk of the legislative authority of each 3835
contracting party shall file with the board of elections of each 3836
county within which a contracting party is located a copy of the 3837
ordinance approving the contract and shall direct the board of 3838
elections to submit the ordinance to the electors of the 3839
contracting party on the day of the next general, or primary, ~~or~~
~~special~~ election occurring at least ninety days after the 3840
ordinance is filed with the board of elections. 3841
3842

(F) The ballot shall be in the following form: 3843

"Shall the ordinance of the legislative authority of the 3844
(city or village) of (name of contracting party) approving the 3845
contract with (name of each other contracting party) for the 3846
designation of a municipal utility district be approved? 3847

3848

FOR THE ORDINANCE AND CONTRACT	3849
AGAINST THE ORDINANCE AND CONTRACT	3850

" 3851

If a majority of the electors of each contracting party voting 3852
on the issue vote for the ordinance and contract, the ordinance 3853
shall become effective immediately and the contract 3854

shall go into effect immediately or in accordance with its 3855
terms. 3856

(G) If two or more contracting parties previously have 3857
entered into a separate contract for utility services, then 3858
amendment, renewal, or termination of the separate contract for 3859
utility services shall not constitute a part of the 3860
consideration for a municipal utility district contract unless 3861
the legislative authority of each contracting party determines 3862
all of the following: 3863

(1) That the creation of the municipal utility district 3864
will facilitate new or expanded growth for commercial or 3865
economic development in this state; 3866

(2) That substantial consideration exists to support the 3867
municipal utility district contract; 3868

(3) That the contracting parties are entering into the 3869
municipal utility district contract freely and without duress or 3870
coercion related to the amendment, renewal, or termination of 3871
the separate contract for utility services. 3872

(H) A municipal utility district contract that does not 3873
satisfy division (G) of this section is void and unenforceable. 3874
If the contract provides for the extension of utility service or 3875
the provision of utility service at a lower rate than is 3876

currently in effect, any action claiming duress or coercion 3877
relating to a municipal utility district contract may be brought 3878
only by a contracting party, and must be brought before the 3879
contracting parties enter into the municipal utility district 3880
contract. The signing of the municipal utility district contract 3881
as authorized by the contracting parties is conclusive evidence 3882
as to the determinations set forth under division (G) of this 3883
section. 3884

(I) If one of the contracting parties is an impacted city 3885
as defined in division (C) of section 1728.01 of the Revised 3886
Code, then divisions (D) to (F) of this section shall not apply 3887
to the municipal utility district contract or to the municipal 3888
utility district to which that contract relates unless the 3889
contracting parties agree that those divisions shall apply. 3890

(J) Joint economic development zones created under section 3891
715.69 of the Revised Code as that section existed before its 3892
repeal by H.B. 289 of the 130th general assembly shall 3893
henceforth be known as municipal utility districts and shall be 3894
subject to this section without any action of the contracting 3895
parties to such a joint economic development zone contract. The 3896
contracting parties to a joint economic development zone 3897
contract that is pending a public hearing or approval of 3898
electors under section 715.69 of the Revised Code on the 3899
effective date of H.B. 289 of the 130th general assembly, June 3900
5, 2014, may continue the process of approving the contract as 3901
provided in this section with the same force and effect as if 3902
the proceedings were conducted pursuant to section 715.69 of the 3903
Revised Code. 3904

Sec. 718.04. (A) Notwithstanding division (A) of section 3905
715.013 of the Revised Code, a municipal corporation may levy a 3906

tax on income and a withholding tax if such taxes are levied in 3907
accordance with the provisions and limitations specified in this 3908
chapter. On or after January 1, 2016, the ordinance or 3909
resolution levying such taxes, as adopted or amended by the 3910
legislative authority of the municipal corporation, shall 3911
include all of the following: 3912

(1) A statement that the tax is an annual tax levied on 3913
the income of every person residing in or earning or receiving 3914
income in the municipal corporation and that the tax shall be 3915
measured by municipal taxable income; 3916

(2) A statement that the municipal corporation is levying 3917
the tax in accordance with the limitations specified in this 3918
chapter and that the resolution or ordinance thereby 3919
incorporates the provisions of this chapter; 3920

(3) The rate of the tax; 3921

(4) Whether, and the extent to which, a credit, as 3922
described in division (D) of this section, will be allowed 3923
against the tax; 3924

(5) The purpose or purposes of the tax; 3925

(6) Any other provision necessary for the administration 3926
of the tax, provided that the provision does not conflict with 3927
any provision of this chapter. 3928

(B) Any municipal corporation that, on or before March 23, 3929
2015, levies an income tax at a rate in excess of one per cent 3930
may continue to levy the tax at the rate specified in the 3931
original ordinance or resolution, provided that such rate 3932
continues in effect as specified in the original ordinance or 3933
resolution. 3934

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

(2) Except as provided in division (B) of this section, no municipal corporation shall levy a tax on income at a rate in excess of one per cent without having obtained the approval of the excess by a majority of the electors of the municipality voting on the question at a general, ~~or primary, or special~~ election. The legislative authority of the municipal corporation shall file with the board of elections at least ninety days before the day of the election a copy of the ordinance together with a resolution specifying the date the election is to be held and directing the board of elections to conduct the election. The ballot shall be in the following form: "Shall the Ordinance providing for a... per cent levy on income for (Brief description of the purpose of the proposed levy) be passed?"

FOR THE INCOME TAX
AGAINST THE INCOME TAX

"

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

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

to the municipal corporation. 3964

(E) Except as otherwise provided in this chapter, a 3965
municipal corporation that levies an income tax in effect for 3966
taxable years beginning before January 1, 2016, may continue to 3967
administer and enforce the provisions of such tax for all 3968
taxable years beginning before January 1, 2016, provided that 3969
the provisions of such tax are consistent with this chapter as 3970
it existed prior to March 23, 2015. 3971

(F) Nothing in this chapter authorizes a municipal 3972
corporation to levy a tax on income, or to administer or collect 3973
such a tax or penalties or interest related to such a tax, 3974
contrary to the provisions and limitations specified in this 3975
chapter. No municipal corporation shall enforce an ordinance or 3976
resolution that conflicts with the provisions of this chapter. 3977

(G) (1) Division (G) of this section applies to a municipal 3978
corporation that, at the time of entering into a written 3979
agreement under division (G) (2) of this section, shares the same 3980
territory as a city, local, or exempted village school district, 3981
to the extent that not more than thirty per cent of the 3982
territory of the municipal corporation is located outside the 3983
school district and a portion of the territory of the school 3984
district that is not located within the municipal corporation is 3985
located within another municipal corporation having a population 3986
of four hundred thousand or more according to the federal 3987
decennial census most recently completed before the agreement is 3988
entered into under division (G) (2) of this section. 3989

(2) The legislative authority of a municipal corporation 3990
to which division (G) of this section applies may propose to the 3991
electors an income tax, one of the purposes of which shall be to 3992
provide financial assistance to the school district described in 3993

division (G) (1) of this section. Prior to proposing the tax, the
legislative authority shall negotiate and enter into a written
agreement with the board of education of that school district
specifying the tax rate; the percentage or amount of tax revenue
to be paid to the school district or the method of establishing
or determining that percentage or amount, which may be subject
to change periodically; the purpose for which the school
district will use the money; the first year the tax will be
levied; the date of the election on the question of the tax; and
the method and schedule by which, and the conditions under
which, the municipal corporation will make payments to the
school district. The tax shall otherwise comply with the
provisions and limitations specified in this chapter.

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

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

(2) A municipal corporation that shares the same territory
as a city, local, or exempted village school district, to the
extent that not more than five per cent of the territory of the
municipal corporation is located outside the school district,
more than five per cent but not more than ten per cent of the
territory of the school district is located outside the
municipal corporation, and that portion of the territory of the
school district that is located outside the municipal
corporation is located entirely within another municipal

corporation having a population of four hundred thousand or more 4024
according to the federal decennial census most recently 4025
completed before the agreement is entered into under division 4026
(B) of this section. 4027

(B) The legislative authority of a municipal corporation 4028
to which this section applies may propose to the electors an 4029
income tax, one of the purposes of which shall be to provide 4030
financial assistance to the school district through payment to 4031
the district of not less than twenty-five per cent of the 4032
revenue generated by the tax, except that the legislative 4033
authority may not propose to levy the income tax on the incomes 4034
of nonresident individuals. Prior to proposing the tax, the 4035
legislative authority shall negotiate and enter into a written 4036
agreement with the board of education of the school district 4037
specifying the tax rate, the percentage of tax revenue to be 4038
paid to the school district, the purpose for which the school 4039
district will use the money, the first year the tax will be 4040
levied, which shall be the first year after the year in which 4041
the levy is approved or any later year, the date of the ~~special-~~ 4042
general or primary election on at which the question of the tax 4043
will appear on the ballot, and the method and schedule by which 4044
the municipal corporation will make payments to the school 4045
district. ~~The special-~~ If the question is to appear on the ballot 4046
at a primary election, the election shall be held on a day 4047
specified in ~~division (D) of~~ section 3501.01 of the Revised 4048
Code, except that the ~~special-~~ election may not be held on the 4049
day for holding a primary election as authorized by the 4050
municipal corporation's charter unless the municipal corporation 4051
is to have a primary election on that day. 4052

After the legislative authority and board of education 4053
have entered into the agreement, the legislative authority shall 4054

provide for levying the tax by ordinance. The ordinance shall 4055
include the provisions described in division (A) of section 4056
718.04 of the Revised Code and shall state the tax rate, the 4057
percentage of tax revenue to be paid to the school district, the 4058
purpose for which the municipal corporation will use its share 4059
of the tax revenue, the first year the tax will be levied, and 4060
that the question of the income tax will be submitted to the 4061
electors of the municipal corporation. The legislative authority 4062
also shall adopt a resolution specifying the ~~regular-general~~ or 4063
~~special-primary~~ election date the election will be held and 4064
directing the board of elections to conduct the election. At 4065
least ninety days before the date of the election, the 4066
legislative authority shall file certified copies of the 4067
ordinance and resolution with the board of elections. 4068

(C) The board of elections shall make the necessary 4069
arrangements for the submission of the question to the electors 4070
of the municipal corporation, and shall conduct the election in 4071
the same manner as any other municipal income tax election. 4072
Notice of the election shall be published in a newspaper of 4073
general circulation in the municipal corporation once a week for 4074
four consecutive weeks, or as provided in section 7.16 of the 4075
Revised Code, prior to the election, and shall include 4076
statements of the rate and municipal corporation and school 4077
district purposes of the income tax, the percentage of tax 4078
revenue that will be paid to the school district, and the first 4079
year the tax will be levied. The ballot shall be in the 4080
following form: 4081

"Shall the ordinance providing for a per cent levy 4082
on income for (brief description of the municipal corporation 4083
and school district purposes of the levy, including a statement 4084
of the percentage of tax revenue that will be paid to the school 4085

district) be passed? The income tax, if approved, will not be 4086
levied on the incomes of individuals who do not reside in (the 4087
name of the municipal corporation). 4088

For the income tax
Against the income tax

4089
4090
4091

"

4092

(D) If the question is approved by a majority of the 4093
electors, the municipal corporation shall impose the income tax 4094
beginning on the first day of January of the year specified in 4095
the ordinance. The proceeds of the levy may be used only for the 4096
specified purposes, including payment of the specified 4097
percentage to the school district. 4098

Sec. 718.10. (A) This section applies to a group of two or 4099
more municipal corporations that, taken together, share the same 4100
territory as a single city, local, or exempted village school 4101
district, to the extent that not more than five per cent of the 4102
territory of the municipal corporations as a group is located 4103
outside the school district and not more than five per cent of 4104
the territory of the school district is located outside the 4105
municipal corporations as a group. 4106

(B) The legislative authorities of the municipal 4107
corporations in a group of municipal corporations to which this 4108
section applies each may propose to the electors an income tax, 4109
to be levied in concert with income taxes in the other municipal 4110
corporations of the group, except that a legislative authority 4111
may not propose to levy the income tax on the incomes of 4112
individuals who do not reside in the municipal corporation. One 4113
of the purposes of such a tax shall be to provide financial 4114

assistance to the school district through payment to the 4115
district of not less than twenty-five per cent of the revenue 4116
generated by the tax. Prior to proposing the taxes, the 4117
legislative authorities shall negotiate and enter into a written 4118
agreement with each other and with the board of education of the 4119
school district specifying the tax rate, the percentage of the 4120
tax revenue to be paid to the school district, the first year 4121
the tax will be levied, which shall be the first year after the 4122
year in which the levy is approved or any later year, and the 4123
date of the election on the question of the tax, all of which 4124
shall be the same for each municipal corporation. The agreement 4125
also shall state the purpose for which the school district will 4126
use the money, and specify the method and schedule by which each 4127
municipal corporation will make payments to the school district. 4128
The ~~special~~ election shall be held on ~~a~~ the day specified in 4129
~~division (D) of section 3501.01 of the Revised Code~~ of a general 4130
or primary election, including a day on which all of the 4131
municipal corporations are to have a primary election. 4132

After the legislative authorities and board of education 4133
have entered into the agreement, each legislative authority 4134
shall provide for levying its tax by ordinance. Each ordinance 4135
shall include the provisions described in division (A) of 4136
section 718.04 of the Revised Code and shall state the rate of 4137
the tax, the percentage of tax revenue to be paid to the school 4138
district, the purpose for which the municipal corporation will 4139
use its share of the tax revenue, and the first year the tax 4140
will be levied. Each ordinance also shall state that the 4141
question of the income tax will be submitted to the electors of 4142
the municipal corporation on the same date as the submission of 4143
questions of an identical tax to the electors of each of the 4144
other municipal corporations in the group, and that unless the 4145

electors of all of the municipal corporations in the group 4146
approve the tax in their respective municipal corporations, none 4147
of the municipal corporations in the group shall levy the tax. 4148
Each legislative authority also shall adopt a resolution 4149
specifying the ~~regular-general or special-primary election date~~ 4150
~~the election at which the question of the tax will be held~~ 4151
appear on the ballot and directing the board of elections to 4152
conduct the election. At least ninety days before the date of 4153
the election, each legislative authority shall file certified 4154
copies of the ordinance and resolution with the board of 4155
elections. 4156

(C) For each of the municipal corporations, the board of 4157
elections shall make the necessary arrangements for the 4158
submission of the question to the electors, and shall conduct 4159
the election in the same manner as any other municipal income 4160
tax election. For each of the municipal corporations, notice of 4161
the election shall be published in a newspaper of general 4162
circulation in the municipal corporation once a week for four 4163
consecutive weeks, or as provided in section 7.16 of the Revised 4164
Code, prior to the election. The notice shall include a 4165
statement of the rate and municipal corporation and school 4166
district purposes of the income tax, the percentage of tax 4167
revenue that will be paid to the school district, and the first 4168
year the tax will be levied, and an explanation that the tax 4169
will not be levied unless an identical tax is approved by the 4170
electors of each of the other municipal corporations in the 4171
group. The ballot shall be in the following form: 4172

"Shall the ordinance providing for a ... per cent levy on 4173
income for (brief description of the municipal corporation and 4174
school district purposes of the levy, including a statement of 4175
the percentage of income tax revenue that will be paid to the 4176

school district) be passed? The income tax, if approved, will 4177
not be levied on the incomes of individuals who do not reside in 4178
(the name of the municipal corporation). In order for the income 4179
tax to be levied, the voters of (the other municipal 4180
corporations in the group), which are also in the (name of the 4181
school district) school district, must approve an identical 4182
income tax and agree to pay the same percentage of the tax 4183
revenue to the school district. 4184

For the income tax
Against the income tax

4185
4186
4187

"

4188

(D) If the question is approved by a majority of the 4189
electors and identical taxes are approved by a majority of the 4190
electors in each of the other municipal corporations in the 4191
group, the municipal corporation shall impose the tax beginning 4192
on the first day of January of the year specified in the 4193
ordinance. The proceeds of the levy may be used only for the 4194
specified purposes, including payment of the specified 4195
percentage to the school district. 4196

Sec. 1545.041. (A) Any township park district created 4197
pursuant to section 511.18 of the Revised Code that includes 4198
park land located outside the township in which the park 4199
district was established may be converted under the procedures 4200
provided in this section into a park district to be operated and 4201
maintained as provided for in this chapter, provided that there 4202
is no existing park district created under section 1545.04 of 4203
the Revised Code in the county in which the township park 4204
district is located. The proposed park district shall include 4205
within its boundary all townships and municipal corporations in 4206

which lands owned by the township park district seeking 4207
conversion are located, and may include any other townships and 4208
municipal corporations in the county in which the township park 4209
district is located. 4210

(B) Conversion of a township park district into a park 4211
district operated and maintained under this chapter shall be 4212
initiated by a resolution adopted by the board of park 4213
commissioners of the park district. Any resolution initiating a 4214
conversion shall include the following: 4215

(1) The name of the township park district seeking 4216
conversion; 4217

(2) The name of the proposed park district; 4218

(3) An accurate description of the territory to be 4219
included in the proposed district; 4220

(4) An accurate map or plat of the proposed park district. 4221
The resolution may also include a proposed tax levy for the 4222
operation and maintenance of the proposed park district. If such 4223
a tax levy is proposed, the resolution shall specify the annual 4224
rate of the tax, expressed in dollars and cents for each one 4225
hundred thousand dollars of valuation and in mills for each 4226
dollar of valuation, and shall specify the number of consecutive 4227
years the levy will be in effect. The annual rate of such a tax 4228
may not be higher than the total combined millage of all levies 4229
then in effect for the benefit of the township park district 4230
named in the resolution. 4231

(C) Upon adoption of the resolution provided for in 4232
division (B) of this section, the board of park commissioners of 4233
the township park district seeking conversion under this section 4234
shall certify the resolution to the board of elections of the 4235

county in which the park district is located no later than four 4236
p.m. of the seventy-fifth day before the day of the election at 4237
which the question will be voted upon. Upon certification of the 4238
resolution to the board, the board of elections shall make the 4239
necessary arrangements to submit the question of conversion of 4240
the township park into a park district operated and maintained 4241
under Chapter 1545. of the Revised Code, to the electors 4242
qualified to vote at the next primary or general election who 4243
reside in the territory of the proposed park district. The 4244
question shall provide for a tax levy if such a levy is 4245
specified in the resolution. 4246

(D) The ballot submitted to the electors as provided in 4247
division (C) of this section shall contain the following 4248
language: 4249

"Shall the (name of the township park 4250
district seeking conversion) be converted into a park district 4251
to be operated and maintained under Chapter 1545. of the Revised 4252
Code under the name of (name of proposed park 4253
district), which park district shall include the following 4254
townships and municipal corporations: 4255

(Name townships and municipal corporations) 4256

Approval of the proposed conversion will result in the 4257
termination of all existing tax levies voted for the benefit 4258
of (name of the township park district sought to 4259
be converted) and in the levy of a new tax for the operation and 4260
maintenance of (name of proposed park district) 4261
at a rate not exceeding (number of mills) mills for 4262
each ~~one dollar~~ \$1 of valuation, which is \$..... ~~(rate~~ 4263
~~expressed in dollars and cents)~~ for each ~~one hundred dollars~~ 4264
\$100,000 of valuation, for (number of years the millage is 4265

to be imposed) years, commencing on the (year) tax 4266
duplicate. 4267

For the proposed conversion
Against the proposed conversion

4268

4269

4270

"

4271

(E) If the proposed conversion is approved by at least a 4272
majority of the electors voting on the proposal, the township 4273
park district that seeks conversion shall become a park district 4274
subject to Chapter 1545. of the Revised Code effective the first 4275
day of January following approval by the voters. The park 4276
district shall have the name specified in the resolution, and 4277
effective the first day of January following approval by the 4278
voters, the following shall occur: 4279

(1) The indebtedness of the former township park district 4280
shall be assumed by the new park district; 4281

(2) All rights, assets, properties, and other interests of 4282
the former township park district shall become vested in the new 4283
park district, including the rights to any tax revenues 4284
previously vested in the former township park district; 4285
provided, that all tax levies in excess of the ten mill 4286
limitation approved for the benefit of the former township park 4287
district shall be removed from the tax lists after the February 4288
settlement next succeeding the conversion. Any tax levy approved 4289
in connection with the conversion shall be certified as provided 4290
in section 5705.25 of the Revised Code. 4291

(3) The members of the board of park commissioners of the 4292
former township park district shall be the members ~~of the~~ 4293
~~members~~ of the board of park commissioners of the new park 4294

district, with all the same powers and duties as if appointed 4295
under section 1545.05 of the Revised Code. The term of each such 4296
commissioner shall expire on the first day of January of the 4297
year following the year in which his term would have expired 4298
under section 511.19 of the Revised Code. Thereafter, 4299
commissioners shall be appointed pursuant to section 1545.05 of 4300
the Revised Code. 4301

Sec. 1545.21. The board of park commissioners, by 4302
resolution, may submit to the electors of the park district the 4303
question of levying taxes for the use of the district. The 4304
resolution shall declare the necessity of levying such taxes, 4305
shall specify the purpose for which such taxes shall be used, 4306
the annual rate proposed, and the number of consecutive years 4307
the rate shall be levied. Such resolution shall be forthwith 4308
certified to the board of elections in each county in which any 4309
part of such district is located, not later than the ninetieth 4310
day before the day of the election, and the question of the levy 4311
of taxes as provided in such resolution shall be submitted to 4312
the electors of the district at a special-general or primary 4313
~~election to be held on whichever of the following occurs first:~~ 4314

~~(A) The day of the next general election;~~ 4315

~~(B) The first Tuesday after the first Monday in May in any 4316
calendar year, except that if a presidential primary election is 4317
held in that calendar year, then the day of that election. The 4318~~

The ballot shall set forth the purpose for which the taxes 4319
shall be levied, the annual rate of levy, and the number of 4320
years of such levy. If the tax is to be placed on the current 4321
tax list, the form of the ballot shall state that the tax will 4322
be levied in the current tax year and shall indicate the first 4323
calendar year the tax will be due. If the resolution of the 4324

board of park commissioners provides that an existing levy will 4325
be canceled upon the passage of the new levy, the ballot may 4326
include a statement that: "an existing levy of ... mills 4327
(stating the original levy millage), having ... years remaining, 4328
will be canceled and replaced upon the passage of this levy." In 4329
such case, the ballot may refer to the new levy as a 4330
"replacement levy" if the new millage does not exceed the 4331
original millage of the levy being canceled or as a "replacement 4332
and additional levy" if the new millage exceeds the original 4333
millage of the levy being canceled. If a majority of the 4334
electors voting upon the question of such levy vote in favor 4335
thereof, such taxes shall be levied and shall be in addition to 4336
the taxes authorized by section 1545.20 of the Revised Code, and 4337
all other taxes authorized by law. The rate submitted to the 4338
electors at any one time shall not exceed two mills annually 4339
upon each dollar of valuation unless the purpose of the levy 4340
includes providing operating revenues for one of Ohio's major 4341
metropolitan zoos, as defined in section 4503.74 of the Revised 4342
Code, in which case the rate shall not exceed three mills 4343
annually upon each dollar of valuation. When a tax levy has been 4344
authorized as provided in this section or in section 1545.041 of 4345
the Revised Code, the board of park commissioners may issue 4346
bonds pursuant to section 133.24 of the Revised Code in 4347
anticipation of the collection of such levy, provided that such 4348
bonds shall be issued only for the purpose of acquiring and 4349
improving lands. Such levy, when collected, shall be applied in 4350
payment of the bonds so issued and the interest thereon. The 4351
amount of bonds so issued and outstanding at any time shall not 4352
exceed one per cent of the total tax valuation in such district. 4353
Such bonds shall bear interest at a rate not to exceed the rate 4354
determined as provided in section 9.95 of the Revised Code. 4355

Sec. 3311.21. (A) In addition to the resolutions 4356
authorized by sections 5705.194, 5705.199, 5705.21, 5705.212, 4357
and 5705.213 of the Revised Code, the board of education of a 4358
joint vocational or cooperative education school district by a 4359
vote of two-thirds of its full membership may at any time adopt 4360
a resolution declaring the necessity to levy a tax in excess of 4361
the ten-mill limitation for a period not to exceed ten years to 4362
provide funds for any one or more of the following purposes, 4363
which may be stated in the following manner in such resolution, 4364
the ballot, and the notice of election: purchasing a site or 4365
enlargement thereof and for the erection and equipment of 4366
buildings; for the purpose of enlarging, improving, or 4367
rebuilding thereof; for the purpose of providing for the current 4368
expenses of the joint vocational or cooperative school district; 4369
or for a continuing period for the purpose of providing for the 4370
current expenses of the joint vocational or cooperative 4371
education school district. The resolution shall specify the 4372
amount of the proposed rate and, if a renewal, whether the levy 4373
is to renew all, or a portion of, the existing levy, and shall 4374
specify the first year in which the levy will be imposed. If the 4375
levy provides for but is not limited to current expenses, the 4376
resolution shall apportion the annual rate of the levy between 4377
current expenses and the other purpose or purposes. Such 4378
apportionment may but need not be the same for each year of the 4379
levy, but the respective portions of the rate actually levied 4380
each year for current expenses and the other purpose or purposes 4381
shall be limited by such apportionment. The portion of any such 4382
rate actually levied for current expenses of a joint vocational 4383
or cooperative education school district shall be used in 4384
applying division (A) of section 3317.01 of the Revised Code. 4385
The portion of any such rate not apportioned to the current 4386
expenses of a joint vocational or cooperative education school 4387

district shall be used in applying division (B) of this section. 4388
On the adoption of such resolution, the joint vocational or 4389
cooperative education school district board of education shall 4390
certify the resolution to the board of elections of the county 4391
containing the most populous portion of the district, which 4392
board shall receive resolutions for filing and send them to the 4393
boards of elections of each county in which territory of the 4394
district is located, furnish all ballots for the election as 4395
provided in section 3505.071 of the Revised Code, and prepare 4396
the election notice; and the board of elections of each county 4397
in which the territory of such district is located shall make 4398
the other necessary arrangements for the submission of the 4399
question to the electors of the joint vocational or cooperative 4400
education school district at the next primary or general 4401
election occurring not less than ninety days after the 4402
resolution was received from the joint vocational or cooperative 4403
education school district board of education, ~~or at a special-~~ 4404
~~election to be held at a time designated by the district board-~~ 4405
~~of education consistent with the requirements of section 3501.01-~~ 4406
~~of the Revised Code, which date shall not be earlier than ninety-~~ 4407
~~days after the adoption and certification of the resolution.~~ 4408

The board of elections of the county or counties in which 4409
territory of the joint vocational or cooperative education 4410
school district is located shall cause to be published in a 4411
newspaper of general circulation in that district an 4412
advertisement of the proposed tax levy question, together with a 4413
statement of the amount of the proposed levy once a week for two 4414
consecutive weeks or as provided in section 7.16 of the Revised 4415
Code, prior to the election at which the question is to appear 4416
on the ballot. If the board of elections operates and maintains 4417
a web site, the board also shall post the advertisement on its 4418

web site for thirty days prior to that election. 4419

If a majority of the electors voting on the question of 4420
levying such tax vote in favor of the levy, the joint vocational 4421
or cooperative education school district board of education 4422
shall annually make the levy within the district at the rate 4423
specified in the resolution and ballot or at any lesser rate, 4424
and the county auditor of each affected county shall annually 4425
place the levy on the tax list and duplicate of each school 4426
district in the county having territory in the joint vocational 4427
or cooperative education school district. The taxes realized 4428
from the levy shall be collected at the same time and in the 4429
same manner as other taxes on the duplicate, and the taxes, when 4430
collected, shall be paid to the treasurer of the joint 4431
vocational or cooperative education school district and 4432
deposited to a special fund, which shall be established by the 4433
joint vocational or cooperative education school district board 4434
of education for all revenue derived from any tax levied 4435
pursuant to this section and for the proceeds of anticipation 4436
notes which shall be deposited in such fund. After the approval 4437
of the levy, the joint vocational or cooperative education 4438
school district board of education may anticipate a fraction of 4439
the proceeds of the levy and from time to time, during the life 4440
of the levy, but in any year prior to the time when the tax 4441
collection from the levy so anticipated can be made for that 4442
year, issue anticipation notes in an amount not exceeding fifty 4443
per cent of the estimated proceeds of the levy to be collected 4444
in each year up to a period of five years after the date of the 4445
issuance of the notes, less an amount equal to the proceeds of 4446
the levy obligated for each year by the issuance of anticipation 4447
notes, provided that the total amount maturing in any one year 4448
shall not exceed fifty per cent of the anticipated proceeds of 4449

the levy for that year. Each issue of notes shall be sold as 4450
provided in Chapter 133. of the Revised Code, and shall, except 4451
for such limitation that the total amount of such notes maturing 4452
in any one year shall not exceed fifty per cent of the 4453
anticipated proceeds of the levy for that year, mature serially 4454
in substantially equal installments, during each year over a 4455
period not to exceed five years after their issuance. 4456

(B) Prior to the application of section 319.301 of the 4457
Revised Code, the rate of a levy that is limited to, or to the 4458
extent that it is apportioned to, purposes other than current 4459
expenses shall be reduced in the same proportion in which the 4460
district's total valuation increases during the life of the levy 4461
because of additions to such valuation that have resulted from 4462
improvements added to the tax list and duplicate. 4463

(C) The form of ballot cast at an election under division 4464
(A) of this section shall be as prescribed by section 5705.25 of 4465
the Revised Code. 4466

Sec. 3311.213. (A) With the approval of the board of 4467
education of a joint vocational school district that is in 4468
existence, any school district in the county or counties 4469
comprising the joint vocational school district or any school 4470
district in a county adjacent to a county comprising part of a 4471
joint vocational school district may become a part of the joint 4472
vocational school district. On the adoption of a resolution of 4473
approval by the board of education of the joint vocational 4474
school district, it shall advertise a copy of such resolution in 4475
a newspaper of general circulation in the school district 4476
proposing to become a part of such joint vocational school 4477
district once each week for two weeks, or as provided in section 4478
7.16 of the Revised Code, immediately following the date of the 4479

adoption of such resolution. Such resolution shall not become 4480
effective until the later of the sixty-first day after its 4481
adoption or until the board of elections certifies the results 4482
of an election in favor of joining of the school district to the 4483
joint vocational school district if such an election is held 4484
under division (B) of this section. 4485

(B) During the sixty-day period following the date of the 4486
adoption of a resolution to join a school district to a joint 4487
vocational school district under division (A) of this section, 4488
the electors of the school district that proposes joining the 4489
joint vocational school district may petition for a referendum 4490
vote on the resolution. The question whether to approve or 4491
disapprove the resolution shall be submitted to the electors of 4492
such school district if a number of qualified electors equal to 4493
twenty per cent of the number of electors in the school district 4494
who voted for the office of governor at the most recent general 4495
election for that office sign a petition asking that the 4496
question of whether the resolution shall be disapproved be 4497
submitted to the electors. The petition shall be filed with the 4498
board of elections of the county in which the school district is 4499
located. If the school district is located in more than one 4500
county, the petition shall be filed with the board of elections 4501
of the county in which the majority of the territory of the 4502
school district is located. The board shall certify the validity 4503
and sufficiency of the signatures on the petition. 4504

The board of elections shall immediately notify the board 4505
of education of the joint vocational school district and the 4506
board of education of the school district that proposes joining 4507
the joint vocational school district that the petition has been 4508
filed. 4509

The effect of the resolution shall be stayed until the board of elections certifies the validity and sufficiency of the signatures on the petition. If the board of elections determines that the petition does not contain a sufficient number of valid signatures and sixty days have passed since the adoption of the resolution, the resolution shall become effective.

If the board of elections certifies that the petition contains a sufficient number of valid signatures, the board shall submit the question to the qualified electors of the school district on the day of the next general or primary election held at least ninety days after but no later than six months after the board of elections certifies the validity and sufficiency of signatures on the petition. ~~If there is no general or primary election held at least ninety days after but no later than six months after the board of elections certifies the validity and sufficiency of signatures on the petition, the~~ The board shall submit the question to the electors at a ~~special general or primary~~ election to be held ~~on the next day specified for special elections in division (D) of section 3501.01 of the Revised Code that occurs~~ at least ninety days after the board certifies the validity and sufficiency of signatures on the petition. The election shall be conducted and canvassed and the results shall be certified in the same manner as in regular elections for the election of members of a board of education.

If a majority of the electors voting on the question disapprove the resolution, the resolution shall not become effective.

(C) If the resolution becomes effective, the board of education of the joint vocational school district shall notify the county auditor of the county in which the school district

becoming a part of the joint vocational school district is 4540
located, who shall thereupon have any outstanding levy for 4541
building purposes, bond retirement, or current expenses in force 4542
in the joint vocational school district spread over the 4543
territory of the school district becoming a part of the joint 4544
vocational school district. On the addition of a city or 4545
exempted village school district or an educational service 4546
center to the joint vocational school district, pursuant to this 4547
section, the board of education of such joint vocational school 4548
district shall submit to the state board of education a proposal 4549
to enlarge the membership of such board by the addition of one 4550
or more persons at least one of whom shall be a member of the 4551
board of education or governing board of such additional school 4552
district or educational service center, and the term of each 4553
such additional member. On the addition of a local school 4554
district to the joint vocational school district, pursuant to 4555
this section, the board of education of such joint vocational 4556
school district may submit to the state board of education a 4557
proposal to enlarge the membership of such board by the addition 4558
of one or more persons who are members of the educational 4559
service center governing board of such additional local school 4560
district. On approval by the state board of education additional 4561
members shall be added to such joint vocational school district 4562
board of education. 4563

Sec. 3311.22. A governing board of an educational service 4564
center may propose, by resolution adopted by majority vote of 4565
its full membership, or qualified electors of the area affected 4566
equal in number to at least fifty-five per cent of the qualified 4567
electors voting at the last general election residing within 4568
that portion of a school district, or districts proposed to be 4569
transferred may propose, by petition, the transfer of a part or 4570

all of one or more local school districts to another local 4571
school district or districts within the territory of the 4572
educational service center. Such transfers may be made only to 4573
local school districts adjoining the school district that is 4574
proposed to be transferred, unless the board of education of the 4575
district proposed to be transferred has entered into an 4576
agreement pursuant to section 3313.42 of the Revised Code, in 4577
which case such transfers may be made to any local school 4578
district within the territory of the educational service center. 4579

When a governing board of an educational service center 4580
adopts a resolution proposing a transfer of school territory it 4581
shall forthwith file a copy of such resolution, together with an 4582
accurate map of the territory described in the resolution, with 4583
the board of education of each school district whose boundaries 4584
would be altered by such proposal. A governing board of an 4585
educational service center proposing a transfer of territory 4586
under the provisions of this section shall at its next regular 4587
meeting that occurs not earlier than thirty days after the 4588
adoption by the governing board of a resolution proposing such 4589
transfer, adopt a resolution making the transfer effective at 4590
any time prior to the next succeeding first day of July, unless, 4591
prior to the expiration of such thirty-day period, qualified 4592
electors residing in the area proposed to be transferred, equal 4593
in number to a majority of the qualified electors voting at the 4594
last general election, file a petition of referendum against 4595
such transfer. 4596

Any petition of transfer or petition of referendum filed 4597
under the provisions of this section shall be filed at the 4598
office of the educational service center superintendent. The 4599
person presenting the petition shall be given a receipt 4600
containing thereon the time of day, the date, and the purpose of 4601

the petition. 4602

The educational service center superintendent shall cause 4603
the board of elections to check the sufficiency of signatures on 4604
any petition of transfer or petition of referendum filed under 4605
this section and, if found to be sufficient, the superintendent 4606
shall present the petition to the educational service center 4607
governing board at a meeting of the board which shall occur not 4608
later than thirty days following the filing of the petition. 4609

Upon presentation to the educational service center 4610
governing board of a proposal to transfer territory as requested 4611
by petition of fifty-five per cent of the qualified electors 4612
voting at the last general election or a petition of referendum 4613
against a proposal of the county board to transfer territory, 4614
the governing board shall promptly certify the proposal to the 4615
board of elections for the purpose of having the proposal placed 4616
on the ballot at the next general or primary election which 4617
occurs not less than ninety days after the date of such 4618
certification, ~~or at a special election, the date of which shall~~ 4619
~~be specified in the certification, which date shall not be less~~ 4620
~~than ninety days after the date of such certification.~~ 4621

Signatures on a petition of transfer or petition of referendum 4622
may be withdrawn up to and including the above mentioned meeting 4623
of the educational service center governing board only by order 4624
of the board upon testimony of the petitioner concerned under 4625
oath before the board that the petitioner's signature was 4626
obtained by fraud, duress, or misrepresentation. 4627

If a petition is filed with the educational service center 4628
governing board which proposes the transfer of a part or all of 4629
the territory included in a resolution of transfer previously 4630
adopted by the educational service center governing board, no 4631

action shall be taken on such petition if within the thirty-day 4632
period after the adoption of the resolution of transfer a 4633
referendum petition is filed. After the election, if the 4634
proposed transfer fails to receive a majority vote, action on 4635
such petition shall then be processed under this section as 4636
though originally filed under the provisions hereof. If no 4637
referendum petition is filed within the thirty-day period after 4638
the adoption of the resolution of transfer, no action shall be 4639
taken on such petition. 4640

If a petition is filed with the educational service center 4641
governing board which proposes the transfer of a part or all of 4642
the territory included in a petition previously filed by 4643
electors no action shall be taken on such new petition. 4644

Upon certification of a proposal to the board or boards of 4645
elections pursuant to this section, the board or boards of 4646
elections shall make the necessary arrangements for the 4647
submission of such question to the electors of the county or 4648
counties qualified to vote thereon, and the election shall be 4649
conducted and canvassed and the results shall be certified in 4650
the same manner as in regular elections for the election of 4651
members of a board of education. 4652

The persons qualified to vote upon a proposal are the 4653
electors residing in the district or districts containing 4654
territory that is proposed to be transferred. If the proposed 4655
transfer be approved by at least a majority of the electors 4656
voting on the proposal, the educational service center governing 4657
board shall make such transfer at any time prior to the next 4658
succeeding first day of July. If the proposed transfer is not 4659
approved by at least a majority of the electors voting on the 4660
proposal, the question of transferring any property included in 4661

the territory covered by the proposal shall not be submitted to 4662
electors at any election prior to the first general election the 4663
date of which is at least two years after the date of the 4664
original election, or the first primary election held in an 4665
even-numbered year the date of which is at least two years after 4666
the date of the original election. A transfer shall be subject 4667
to the approval of the receiving board or boards of education, 4668
unless the proposal was initiated by the educational service 4669
center governing board, in which case, if the transfer is 4670
opposed by the board of education offered the territory, the 4671
local board may, within thirty days, following the receipt of 4672
the notice of transfer, appeal to the state board of education 4673
which shall then either approve or disapprove the transfer. 4674

Following an election upon a proposed transfer initiated 4675
by a petition the board of education that is offered territory 4676
shall, within thirty days following receipt of the proposal, 4677
either accept or reject the transfer. 4678

When an entire school district is proposed to be 4679
transferred to two or more school districts and the offer is 4680
rejected by any one of the receiving boards of education, none 4681
of the territory included in the proposal shall be transferred. 4682

Upon the acceptance of territory by the receiving board or 4683
boards of education the educational service center governing 4684
board offering the territory shall file with the county auditor 4685
and with the state board of education an accurate map showing 4686
the boundaries of the territory transferred. 4687

Upon the making of such transfer, the net indebtedness of 4688
the former district from which territory was transferred shall 4689
be apportioned between the acquiring school district and that 4690
portion of the former school district remaining after the 4691

transfer in the ratio which the assessed valuation of the 4692
territory transferred to the acquiring school district bears to 4693
the assessed valuation of the original school district as of the 4694
effective date of the transfer. As used in this section "net 4695
indebtedness" means the difference between the par value of the 4696
outstanding and unpaid bonds and notes of the school district 4697
and the amount held in the sinking fund and other indebtedness 4698
retirement funds for their redemption. 4699

Upon the making of any transfer under this section, the 4700
funds of the district from which territory was transferred shall 4701
be divided equitably by the educational service center governing 4702
board between the acquiring district and any part of the 4703
original district remaining after the transfer. 4704

If an entire district is transferred the board of 4705
education of such district is thereby abolished or if a member 4706
of the board of education lives in that part of a school 4707
district transferred the member becomes a nonresident of the 4708
school district from which the territory was transferred and 4709
such member ceases to be a member of the board of education of 4710
such district. 4711

The legal title of all property of the board of education 4712
in the territory transferred shall become vested in the board of 4713
education of the school district to which such territory is 4714
transferred. 4715

Subsequent to June 30, 1959, if an entire district is 4716
transferred, foundation program moneys accruing to a district 4717
accepting school territory under the provisions of this section 4718
or former section 3311.22 of the Revised Code, shall not be 4719
less, in any year during the next succeeding three years 4720
following the transfer, than the sum of the amounts received by 4721

the districts separately in the year in which the transfer was 4722
consummated. 4723

Sec. 3311.231. A governing board of an educational service 4724
center may propose, by resolution adopted by majority vote of 4725
its full membership, or qualified electors of the area affected 4726
equal in number to not less than fifty-five per cent of the 4727
qualified electors voting at the last general election residing 4728
within that portion of a school district proposed to be 4729
transferred may propose, by petition, the transfer of a part or 4730
all of one or more local school districts within the territory 4731
of the center to an adjoining educational service center or to 4732
an adjoining city or exempted village school district. 4733

A governing board of an educational service center 4734
adopting a resolution proposing a transfer of school territory 4735
under this section shall file a copy of such resolution together 4736
with an accurate map of the territory described in the 4737
resolution, with the board of education of each school district 4738
whose boundaries would be altered by such proposal. Where a 4739
transfer of territory is proposed by a governing board of an 4740
educational service center under this section, the governing 4741
board shall, at its next regular meeting that occurs not earlier 4742
than the thirtieth day after the adoption by the governing board 4743
of the resolution proposing such transfer, adopt a resolution 4744
making the transfer as originally proposed, effective at any 4745
time prior to the next succeeding first day of July, unless, 4746
prior to the expiration of such thirty-day period, qualified 4747
electors residing in the area proposed to be transferred, equal 4748
in number to a majority of the qualified electors voting at the 4749
last general election, file a petition of referendum against 4750
such transfer. 4751

Any petition of transfer or petition of referendum under 4752
the provisions of this section shall be filed at the office of 4753
the educational service center superintendent. The person 4754
presenting the petition shall be given a receipt containing 4755
thereon the time of day, the date, and the purpose of the 4756
petition. 4757

The educational service center superintendent shall cause 4758
the board of elections to check the sufficiency of signatures on 4759
any such petition, and, if found to be sufficient, the 4760
superintendent shall present the petition to the educational 4761
service center governing board at a meeting of said governing 4762
board which shall occur not later than thirty days following the 4763
filing of said petition. 4764

The educational service center governing board shall 4765
promptly certify the proposal to the board of elections of such 4766
counties in which school districts whose boundaries would be 4767
altered by such proposal are located for the purpose of having 4768
the proposal placed on the ballot at the next general or primary 4769
election which occurs not less than ninety days after the date 4770
of such certification ~~or at a special election, the date of~~ 4771
~~which shall be specified in the certification, which date shall~~ 4772
~~not be less than ninety days after the date of such~~ 4773
~~certification.~~ 4774

Signatures on a petition of transfer or petition of 4775
referendum may be withdrawn up to and including the above 4776
mentioned meeting of the educational service center governing 4777
board only by order of the governing board upon testimony of the 4778
petitioner concerned under oath before the board that the 4779
petitioner's signature was obtained by fraud, duress, or 4780
misrepresentation. 4781

If a petition is filed with the educational service center governing board which proposes the transfer of a part or all of the territory included either in a petition previously filed by electors or in a resolution of transfer previously adopted by the educational service center governing board, no action shall be taken on such new petition as long as the previously initiated proposal is pending before the governing board or is subject to an election.

Upon certification of a proposal to the board or boards of elections pursuant to this section, the board or boards of elections shall make the necessary arrangements for the submission of such question to the electors of the county or counties qualified to vote thereon, and the election shall be conducted and canvassed and the results shall be certified in the same manner as in regular elections for the election of members of a board of education.

The persons qualified to vote upon a proposal are the electors residing in the district or districts containing territory that is proposed to be transferred. If the proposed transfer is approved by at least a majority of the electors voting on the proposal, the educational service center governing board shall make such transfer at any time prior to the next succeeding first day of July, subject to the approval of the receiving board of education in case of a transfer to a city or exempted village school district, and subject to the approval of the educational service center governing board of the receiving center, in case of a transfer to an educational service center. If the proposed transfer is not approved by at least a majority of the electors voting on the proposal, the question of transferring any property included in the territory covered by the proposal shall not be submitted to electors at any election

prior to the first general election the date of which is at 4813
least two years after the date of the original election, or the 4814
first primary election held in an even-numbered year the date of 4815
which is at least two years after the date of the original 4816
election. 4817

Where a territory is transferred under this section to a 4818
city or exempted village school district, the board of education 4819
of such district shall, and where territory is transferred to an 4820
educational service center the governing board of such 4821
educational service center shall, within thirty days following 4822
receipt of the proposal, either accept or reject the transfer. 4823

Where a governing board of an educational service center 4824
adopts a resolution accepting territory transferred to the 4825
educational service center under the provisions of sections 4826
3311.231 and 3311.24 of the Revised Code, the governing board 4827
shall, at the time of the adoption of the resolution accepting 4828
the territory, designate the school district to which the 4829
accepted territory shall be annexed. 4830

When an entire school district is proposed to be 4831
transferred to two or more adjoining school districts and the 4832
offer is rejected by any one of the receiving boards of 4833
education, none of the territory included in the proposal shall 4834
be transferred. 4835

Upon the acceptance of territory by the receiving board or 4836
boards of education the educational service center governing 4837
board offering the territory shall file with the county auditor 4838
of each county affected by the transfer and with the state board 4839
of education an accurate map showing the boundaries of the 4840
territory transferred. 4841

Upon the making of such transfer, the net indebtedness of 4842
the former district from which territory was transferred shall 4843
be apportioned between the acquiring school district and the 4844
portion of the former school district remaining after the 4845
transfer in the ratio which the assessed valuation of the 4846
territory transferred to the acquiring school district bears to 4847
the assessed valuation of the original school district as of the 4848
effective date of the transfer. As used in this section "net 4849
indebtedness" means the difference between the par value of the 4850
outstanding and unpaid bonds and notes of the school district 4851
and the amount held in the sinking fund and other indebtedness 4852
retirement funds for their redemption. 4853

Upon the making of any transfer under this section, the 4854
funds of the district from which territory was transferred shall 4855
be divided equitably by the educational service center governing 4856
board, between the acquiring district and any part of the 4857
original district remaining after the transfer. 4858

If an entire district is transferred the board of 4859
education of such district is thereby abolished or if a member 4860
of the board of education lives in that part of a school 4861
district transferred the member becomes a nonresident of the 4862
school district from which the territory was transferred and 4863
such member ceases to be a member of the board of education of 4864
such district. 4865

The legal title of all property of the board of education 4866
in the territory transferred shall become vested in the board of 4867
education of the school district to which such territory is 4868
transferred. 4869

If an entire district is transferred, foundation program 4870
moneys accruing to a district receiving school territory under 4871

the provisions of this section shall not be less, in any year 4872
during the next succeeding three years following the transfer, 4873
than the sum of the amounts received by the districts separately 4874
in the year in which the transfer was consummated. 4875

Sec. 3311.26. The state board of education may, by 4876
resolution adopted by majority vote of its full membership, 4877
propose the creation of a new local school district from one or 4878
more local school districts or parts thereof, including the 4879
creation of a local district with noncontiguous territory from 4880
one or more local school districts if one of those districts has 4881
entered into an agreement under section 3313.42 of the Revised 4882
Code. Such proposal shall include an accurate map showing the 4883
territory affected. After the adoption of the resolution, the 4884
state board shall file a copy of such proposal with the board of 4885
education of each school district whose boundaries would be 4886
altered by such proposal. 4887

Upon the creation of a new district under this section, 4888
the state board shall at its next regular meeting that occurs 4889
not earlier than thirty days after the adoption by the state 4890
board of the resolution proposing such creation, adopt a 4891
resolution making the creation effective prior to the next 4892
succeeding first day of July, unless, prior to the expiration of 4893
such thirty-day period, qualified electors residing in the area 4894
included in such proposed new district, equal in number to 4895
thirty-five per cent of the qualified electors voting at the 4896
last general election, file a petition of referendum against the 4897
creation of the proposed new district. 4898

A petition of referendum filed under this section shall be 4899
filed at the office of the state superintendent of public 4900
instruction. The person presenting the petition shall be given a 4901

receipt containing thereon the time of day, the date, and the 4902
purpose of the petition. 4903

If a petition of referendum is filed, the state board 4904
shall, at the next regular meeting of the state board, certify 4905
the proposal to the board of elections for the purpose of having 4906
the proposal placed on the ballot at the next general or primary 4907
election which occurs not less than ninety days after the date 4908
of such certification, ~~or at a special election, the date of~~ 4909
~~which shall be specified in the certification, which date shall~~ 4910
~~not be less than ninety days after the date of such~~ 4911
~~certification.~~ 4912

Upon certification of a proposal to the board or boards of 4913
elections pursuant to this section, the board or boards of 4914
elections shall make the necessary arrangements for the 4915
submission of such question to the electors of the county or 4916
counties qualified to vote thereon, and the election shall be 4917
conducted and canvassed and the results shall be certified in 4918
the same manner as in regular elections for the election of 4919
members of a board of education. 4920

The persons qualified to vote upon a proposal are the 4921
electors residing in the proposed new districts. 4922

If the proposed district be approved by at least a 4923
majority of the electors voting on the proposal, the state board 4924
shall then create such new district prior to the next succeeding 4925
first day of July. 4926

Upon the creation of such district, the indebtedness of 4927
each former district becoming in its entirety a part of the new 4928
district shall be assumed in full by the new district. Upon the 4929
creation of such district, that part of the net indebtedness of 4930

each former district becoming only in part a part of the new 4931
district shall be assumed by the new district which bears the 4932
same ratio to the entire net indebtedness of the former district 4933
as the assessed valuation of the part taken by the new district 4934
bears to the entire assessed valuation of the former district as 4935
fixed on the effective date of transfer. As used in this 4936
section, "net indebtedness" means the difference between the par 4937
value of the outstanding and unpaid bonds and notes of the 4938
school district and the amount held in the sinking fund and 4939
other indebtedness retirement funds for their redemption. Upon 4940
the creation of such district, the funds of each former district 4941
becoming in its entirety a part of the new district shall be 4942
paid over in full to the new district. Upon the creation of such 4943
district, the funds of each former district becoming only in 4944
part a part of the new district shall be divided equitably by 4945
the state board between the new district and that part of the 4946
former district not included in the new district as such funds 4947
existed on the effective date of the creation of the new 4948
district. 4949

The state board shall, following the election, file with 4950
the county auditor of each county affected by the creation of a 4951
new district an accurate map showing the boundaries of such 4952
newly created district. 4953

When a new local school district is so created, a board of 4954
education for such newly created district shall be appointed by 4955
the state board. The members of such appointed board of 4956
education shall hold their office until their successors are 4957
elected and qualified. A board of education shall be elected for 4958
such newly created district at the next general election held in 4959
an odd numbered year occurring more than ninety days after the 4960
appointment of the board of education of such newly created 4961

district. At such election two members shall be elected for a 4962
term of two years and three members shall be elected for a term 4963
of four years, and, thereafter, their successors shall be 4964
elected in the same manner and for the same terms as members of 4965
the board of education of a local school district. 4966

When the new district consists of territory lying in two 4967
or more counties, the state board shall determine to which 4968
educational service center the new district shall be assigned. 4969

The legal title of all property of the board of education 4970
in the territory taken shall become vested in the board of 4971
education of the newly created school district. 4972

Foundation program moneys accruing to a district created 4973
under the provisions of this section or previous section 3311.26 4974
of the Revised Code, shall not be less, in any year during the 4975
next succeeding three years following the creation, than the sum 4976
of the amounts received by the districts separately in the year 4977
in which the creation of the district became effective. 4978

If, prior to September 26, 2003, a local school district 4979
board of education or a group of individuals requests the 4980
governing board of an educational service center to consider 4981
proposing the creation of a new local school district, the 4982
governing board, at any time during the one-year period 4983
following the date that request is made, may adopt a resolution 4984
proposing the creation of a new local school district in 4985
response to that request and in accordance with the first 4986
paragraph of the version of this section in effect prior to 4987
September 26, 2003. If the governing board so proposes within 4988
that one-year period, the governing board may proceed to create 4989
the new local school district as it proposed, in accordance with 4990
the version of this section in effect prior to September 26, 4991

2003, subject to the provisions of that version authorizing a petition and referendum on the matter. 4992
4993

Consolidations of school districts which include all of the schools of a county and which become effective on or after July 1, 1959, shall be governed and included under this section. 4994
4995
4996

Sec. 3311.50. (A) As used in this section, "county school financing district" means a taxing district consisting of the following territory: 4997
4998
4999

(1) The territory that constitutes the educational service center on the date that the governing board of that educational service center adopts a resolution under division (B) of this section declaring that the territory of the educational service center is a county school financing district, exclusive of any territory subsequently withdrawn from the district under division (D) of this section; 5000
5001
5002
5003
5004
5005
5006

(2) Any territory that has been added to the county school financing district under this section. 5007
5008

A county school financing district may include the territory of a city, local, or exempted village school district whose territory also is included in the territory of one or more other county school financing districts. 5009
5010
5011
5012

(B) The governing board of any educational service center may, by resolution, declare that the territory of the educational service center is a county school financing district. The resolution shall state the purpose for which the county school financing district is created which may be for any one or more of the following purposes: 5013
5014
5015
5016
5017
5018

(1) To levy taxes for the provision of special education by the school districts that are a part of the district, 5019
5020

including taxes for permanent improvements for special 5021
education; 5022

(2) To levy taxes for the provision of specified 5023
educational programs and services by the school districts that 5024
are a part of the district, as identified in the resolution 5025
creating the district, including the levying of taxes for 5026
permanent improvements for those programs and services; 5027

(3) To levy taxes for permanent improvements of school 5028
districts that are a part of the district. 5029

The governing board of the educational service center that 5030
creates a county school financing district shall serve as the 5031
taxing authority of the district and may use educational service 5032
center governing board employees to perform any of the functions 5033
necessary in the performance of its duties as a taxing 5034
authority. A county school financing district shall not employ 5035
any personnel. 5036

With the approval of a majority of the members of the 5037
board of education of each school district within the territory 5038
of the county school financing district, the taxing authority of 5039
the financing district may amend the resolution creating the 5040
district to broaden or narrow the purposes for which it was 5041
created. 5042

A governing board of an educational service center may 5043
create more than one county school financing district. If a 5044
governing board of an educational service center creates more 5045
than one such district, it shall clearly distinguish among the 5046
districts it creates by including a designation of each 5047
district's purpose in the district's name. 5048

(C) A majority of the members of a board of education of a 5049

city, local, or exempted village school district may adopt a 5050
resolution requesting that its territory be joined with the 5051
territory of any county school financing district. Copies of the 5052
resolution shall be filed with the state board of education and 5053
the taxing authority of the county school financing district. 5054
Within sixty days of its receipt of such a resolution, the 5055
county school financing district's taxing authority shall vote 5056
on the question of whether to accept the school district's 5057
territory as part of the county school financing district. If a 5058
majority of the members of the taxing authority vote to accept 5059
the territory, the school district's territory shall thereupon 5060
become a part of the county school financing district unless the 5061
county school financing district has in effect a tax imposed 5062
under section 5705.211 of the Revised Code. If the county school 5063
financing district has such a tax in effect, the taxing 5064
authority shall certify a copy of its resolution accepting the 5065
school district's territory to the school district's board of 5066
education, which may then adopt a resolution, with the 5067
affirmative vote of a majority of its members, proposing the 5068
submission to the electors of the question of whether the 5069
district's territory shall become a part of the county school 5070
financing district and subject to the taxes imposed by the 5071
financing district. The resolution shall set forth the date on 5072
which the question shall be submitted to the electors, which 5073
shall be at a ~~special-general or primary~~ election held on a date 5074
specified in the resolution, which shall not be earlier than 5075
ninety days after the adoption and certification of the 5076
resolution. A copy of the resolution shall immediately be 5077
certified to the board of elections of the proper county, which 5078
shall make arrangements for the submission of the proposal to 5079
the electors of the school district. The board of the joining 5080
district shall publish notice of the election in a newspaper of 5081

general circulation in the county once a week for two 5082
consecutive weeks, or as provided in section 7.16 of the Revised 5083
Code, prior to the election. Additionally, if the board of 5084
elections operates and maintains a web site, the board of 5085
elections shall post notice of the election on its web site for 5086
thirty days prior to the election. The question appearing on the 5087
ballot shall read: 5088

"Shall the territory within (name of the school 5089
district proposing to join the county school financing district) 5090
..... be added to (name) county 5091
school financing district, and a property tax for the purposes 5092
of (here insert purposes) at a rate of 5093
taxation not exceeding (here insert the outstanding 5094
tax rate, expressed in mills for each \$1 of valuation and in 5095
dollars and cents for each \$100,000 of valuation) be 5096
in effect for (here insert the number of years the 5097
tax is to be in effect or "a continuing period of time," as 5098
applicable)?" 5099

If the proposal is approved by a majority of the electors 5100
voting on it, the joinder shall take effect on the first day of 5101
July following the date of the election, and the county board of 5102
elections shall notify the county auditor of each county in 5103
which the school district joining its territory to the county 5104
school financing district is located. 5105

(D) The board of any city, local, or exempted village 5106
school district whose territory is part of a county school 5107
financing district may withdraw its territory from the county 5108
school financing district thirty days after submitting to the 5109
governing board that is the taxing authority of the district and 5110
the state board a resolution proclaiming such withdrawal, 5111

adopted by a majority vote of its members, but any county school 5112
financing district tax levied in such territory on the effective 5113
date of the withdrawal shall remain in effect in such territory 5114
until such tax expires or is renewed. No board may adopt a 5115
resolution withdrawing from a county school financing district 5116
that would take effect during the forty-five days preceding the 5117
date of an election at which a levy proposed under section 5118
5705.215 of the Revised Code is to be voted upon. 5119

(E) A city, local, or exempted village school district 5120
does not lose its separate identity or legal existence by reason 5121
of joining its territory to a county school financing district 5122
under this section and an educational service center does not 5123
lose its separate identity or legal existence by reason of 5124
creating a county school financing district that accepts or 5125
loses territory under this section. 5126

Sec. 3313.38. The board of education of a school district 5127
that is inaccessible from the mainland at some time of the year 5128
for any reason may purchase, erect, or rent, and maintain a 5129
residence for a principal or teacher, when in the opinion of a 5130
majority of the members of the board it is necessary to insure 5131
adequate personnel for the schools of such district. To provide 5132
a sum sufficient for the purchase price, the cost of the 5133
erection, or the cost of renting such residence an additional 5134
tax may be levied upon all the taxable property in the school 5135
district, in such amount as the board determines. The question 5136
of levying such tax, and the amount thereof, shall be separately 5137
submitted to the qualified electors of the school district at a 5138
general or ~~special~~primary election. Twenty days' notice thereof 5139
shall be previously given by posting notice of such election in 5140
at least three public places in the school district. Such notice 5141
shall state specifically the amount to be raised and the 5142

purposes thereof. If a majority of all votes cast at such 5143
election upon the proposition are in favor thereof, the tax 5144
provided for shall be authorized. 5145

Upon authorization of the tax levy the members of the 5146
board may issue notes in anticipation of such revenues to mature 5147
in not more than two years from the date of issue and to bear 5148
interest at not more than four per cent per annum. 5149

Sec. 3313.911. The state board of education may adopt a 5150
resolution assigning a city, exempted village, or local school 5151
district that is not a part of a joint vocational school 5152
district to membership in a joint vocational school district. A 5153
copy of the resolution shall be certified to the board of 5154
education of the joint vocational school district and the board 5155
of education of the district proposed to be assigned. The board 5156
of education of the joint vocational school district shall 5157
advertise a copy of the resolution in a newspaper of general 5158
circulation in the district proposed to be assigned once each 5159
week for two weeks, or as provided in section 7.16 of the 5160
Revised Code, immediately following the certification of the 5161
resolution to the board. The assignment shall take effect on the 5162
ninety-first day after the state board adopts the resolution, 5163
unless prior to that date qualified electors residing in the 5164
school district proposed for assignment, equal in number to ten 5165
per cent of the qualified electors of that district voting at 5166
the last general election, file a petition against the 5167
assignment. 5168

The petition of referendum shall be filed with the 5169
treasurer of the board of education of the district proposed to 5170
be assigned to the joint vocational school district. The 5171
treasurer shall give the person presenting the petition a 5172

receipt showing the time of day, date, and purpose of the 5173
petition. The treasurer shall cause the board of elections to 5174
determine the sufficiency of signatures on the petition and if 5175
the signatures are found to be sufficient, shall present the 5176
petition to the board of education of the district. The board of 5177
education shall promptly certify the question to the board of 5178
elections for the purpose of having the question placed on the 5179
ballot at the next ~~general, or primary, or special~~ election not 5180
earlier than sixty days after the date of the certification. 5181

Only those qualified electors residing in the district 5182
proposed for assignment to the joint vocational school district 5183
are qualified to vote on the question. If a majority of the 5184
electors voting on the question vote against the assignment, it 5185
shall not take place, and the state board of education shall 5186
require the district to contract with the joint vocational 5187
school district or another school district as authorized by 5188
section 3313.91 of the Revised Code. 5189

If a majority of the electors voting on the question do 5190
not vote against the assignment, the assignment shall take 5191
immediate effect, and the board of education of the joint 5192
vocational school district shall notify the county auditor of 5193
the county in which the school district becoming a part of the 5194
joint vocational school district is located to have any 5195
outstanding levy of the joint vocational school district spread 5196
over the territory of the school district that has become a part 5197
of the joint vocational school district. 5198

The assignment of a school district to a joint vocational 5199
school district pursuant to this section is subject to any 5200
agreements made between the board of education of the assigned 5201
school district and the board of education of the joint 5202

vocational school district. Such an agreement may include 5203
provisions for a payment by the assigned school district to the 5204
joint vocational school district of an amount to be contributed 5205
toward the cost of the existing facilities of the joint 5206
vocational school district. 5207

Sec. 3318.06. (A) After receipt of the conditional 5208
approval of the Ohio facilities construction commission, the 5209
school district board by a majority of all of its members shall, 5210
if it desires to proceed with the project, declare all of the 5211
following by resolution: 5212

(1) That by issuing bonds in an amount equal to the school 5213
district's portion of the basic project cost the district is 5214
unable to provide adequate classroom facilities without 5215
assistance from the state; 5216

(2) Unless the school district board has resolved to 5217
transfer money in accordance with section 3318.051 of the 5218
Revised Code or to apply the proceeds of a property tax or the 5219
proceeds of an income tax, or a combination of proceeds from 5220
such taxes, as authorized under section 3318.052 of the Revised 5221
Code, that to qualify for such state assistance it is necessary 5222
to do either of the following: 5223

(a) Levy a tax outside the ten-mill limitation the 5224
proceeds of which shall be used to pay the cost of maintaining 5225
the classroom facilities included in the project; 5226

(b) Earmark for maintenance of classroom facilities from 5227
the proceeds of an existing permanent improvement tax levied 5228
under section 5705.21 of the Revised Code, if such tax can be 5229
used for maintenance, an amount equivalent to the amount of the 5230
additional tax otherwise required under this section and 5231

sections 3318.05 and 3318.08 of the Revised Code. 5232

(3) That the question of any tax levy specified in a 5233
resolution described in division (A) (2) (a) of this section, if 5234
required, shall be submitted to the electors of the school 5235
district at the next general or primary election, ~~if there be a~~ 5236
~~general or primary election held~~ not less than ninety and not 5237
~~more than one hundred ten~~ days after the day of the adoption of 5238
such resolution ~~or, if not, at a special election to be held at~~ 5239
~~a time specified in the resolution which shall be not less than~~ 5240
~~ninety days after the day of the adoption of the resolution and~~ 5241
~~which shall be in accordance with the requirements of section~~ 5242
~~3501.01 of the Revised Code.~~ 5243

Such resolution shall also state that the question of 5244
issuing bonds of the board shall be combined in a single 5245
proposal with the question of such tax levy. More than one 5246
election under this section may be held in any one calendar 5247
year. Such resolution shall specify both of the following: 5248

(a) That the rate which it is necessary to levy shall be 5249
at the rate of not less than one-half mill for each one dollar 5250
of valuation, and that such tax shall be levied for a period of 5251
twenty-three years; 5252

(b) That the proceeds of the tax shall be used to pay the 5253
cost of maintaining the classroom facilities included in the 5254
project. 5255

(B) A copy of a resolution adopted under division (A) of 5256
this section shall after its passage and not less than ninety 5257
days prior to the date set therein for the election be certified 5258
to the county board of elections. 5259

The resolution of the school district board, in addition 5260

to meeting other applicable requirements of section 133.18 of 5261
the Revised Code, shall state that the amount of bonds to be 5262
issued will be an amount equal to the school district's portion 5263
of the basic project cost, and state the maximum maturity of the 5264
bonds which may be any number of years not exceeding the term 5265
calculated under section 133.20 of the Revised Code as 5266
determined by the board. In estimating the amount of bonds to be 5267
issued, the board shall take into consideration the amount of 5268
moneys then in the bond retirement fund and the amount of moneys 5269
to be collected for and disbursed from the bond retirement fund 5270
during the remainder of the year in which the resolution of 5271
necessity is adopted. 5272

If the bonds are to be issued in more than one series, the 5273
resolution may state, in addition to the information required to 5274
be stated under division (B) (3) of section 133.18 of the Revised 5275
Code, the number of series, which shall not exceed five, the 5276
principal amount of each series, and the approximate date each 5277
series will be issued, and may provide that no series, or any 5278
portion thereof, may be issued before such date. Upon such a 5279
resolution being certified to the county auditor as required by 5280
division (C) of section 133.18 of the Revised Code, the county 5281
auditor, in calculating, advising, and confirming the estimated 5282
average annual property tax levy under that division, shall also 5283
calculate, advise, and confirm by certification the estimated 5284
average property tax levy for each series of bonds to be issued. 5285

Notice of the election shall include the fact that the tax 5286
levy shall be at the rate of not less than one-half mill for 5287
each one dollar of valuation for a period of twenty-three years, 5288
and that the proceeds of the tax shall be used to pay the cost 5289
of maintaining the classroom facilities included in the project. 5290

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, 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) of section 133.18 of the Revised Code.

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

"A majority affirmative vote is necessary for passage.

Shall bonds be issued by the (here insert name of school district) school district to pay the local share of school construction under the State of Ohio Classroom Facilities Assistance Program in the principal amount of (here insert principal amount of the bond issue), to be repaid annually over a maximum period of (here insert the maximum number of years over which the principal of the bonds may be paid) years, and an annual levy of property taxes be made outside the ten-mill limitation, estimated by the county auditor to average over the repayment period of the bond issue (here insert the number of mills estimated) mills for each ~~one dollar~~ \$1 of tax valuation, which amounts to \$..... ~~(rate expressed in cents or dollars and cents, such as "thirty six cents" or~~

~~"\$0.36")~~ for each ~~one hundred dollars~~ \$100,000 of tax valuation 5321
to pay the annual debt charges on the bonds and to pay debt 5322
charges on any notes issued in anticipation of the bonds?" 5323

and, unless the additional levy 5324

of taxes is not required pursuant 5325

to division (C) of section 5326

3318.05 of the Revised Code, 5327

"Shall an additional levy of taxes be made for a period of 5328
twenty-three years to benefit the (here insert name 5329
of school district) school district, the proceeds of which shall 5330
be used to pay the cost of maintaining the classroom facilities 5331
included in the project at the rate of (here insert 5332
the number of mills, which shall not be less than one-half mill) 5333
mills for each ~~one dollar~~ \$1 of valuation, which amounts to 5334
\$. for each \$100,000 of valuation? 5335

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

5336
5337
5338
" 5339

(2) If authority is sought to issue bonds in more than one 5340
series and the board of education so elects, the form of the 5341
ballot shall be as prescribed in section 3318.062 of the Revised 5342
Code. If the board of education elects the form of the ballot 5343
prescribed in that section, it shall so state in the resolution 5344
adopted under this section. 5345

(D) If it is necessary for the school district to acquire 5346
a site for the classroom facilities to be acquired pursuant to 5347
sections 3318.01 to 3318.20 of the Revised Code, the district 5348

board may propose either to issue bonds of the board or to levy 5349
a tax to pay for the acquisition of such site, and may combine 5350
the question of doing so with the questions specified in 5351
division (B) of this section. Bonds issued under this division 5352
for the purpose of acquiring a site are a general obligation of 5353
the school district and are Chapter 133. securities. 5354

The form of that portion of the ballot to include the 5355
question of either issuing bonds or levying a tax for site 5356
acquisition purposes shall be one of the following: 5357

(1) "Shall bonds be issued by the (here 5358
insert name of the school district) school district to pay costs 5359
of acquiring a site for classroom facilities under the State of 5360
Ohio Classroom Facilities Assistance Program in the principal 5361
amount of (here insert principal amount of the bond 5362
issue), to be repaid annually over a maximum period 5363
of (here insert maximum number of years over which 5364
the principal of the bonds may be paid) years, and an annual 5365
levy of property taxes be made outside the ten-mill limitation, 5366
estimated by the county auditor to average over the repayment 5367
period of the bond issue (here insert number of 5368
mills) mills for each ~~one dollar~~ \$1 of tax valuation, which 5369
~~amount amounts to \$..... (here insert rate expressed in~~ 5370
~~cents or dollars and cents, such as "thirty six cents" or~~ 5371
~~"\$0.36")~~ for each ~~one hundred dollars~~ \$100,000 of tax valuation 5372
to pay the annual debt charges on the bonds and to pay debt 5373
charges on any notes issued in anticipation of the bonds?" 5374

(2) "Shall an additional levy of taxes outside the ten- 5375
mill limitation be made for the benefit of the (here 5376
insert name of the school district) school district for the 5377
purpose of acquiring a site for classroom facilities in the sum 5378

of (here insert annual amount the levy is to produce) 5379
estimated by the county auditor to average (here insert 5380
number of mills) mills for each ~~one hundred dollars~~ \$1 of tax 5381
valuation, which amounts to \$..... for each \$100,000 of tax 5382
valuation, for a period of (here insert number of 5383
years the millage is to be imposed) years?" 5384

Where it is necessary to combine the question of issuing 5385
bonds of the school district and levying a tax as described in 5386
division (B) of this section with the question of issuing bonds 5387
of the school district for acquisition of a site, the question 5388
specified in that division to be voted on shall be "For the Bond 5389
Issues and the Tax Levy" and "Against the Bond Issues and the 5390
Tax Levy." 5391

Where it is necessary to combine the question of issuing 5392
bonds of the school district and levying a tax as described in 5393
division (B) of this section with the question of levying a tax 5394
for the acquisition of a site, the question specified in that 5395
division to be voted on shall be "For the Bond Issue and the Tax 5396
Levies" and "Against the Bond Issue and the Tax Levies." 5397

Where the school district board chooses to combine the 5398
question in division (B) of this section with any of the 5399
additional questions described in divisions (A) to (D) of 5400
section 3318.056 of the Revised Code, the question specified in 5401
division (B) of this section to be voted on shall be "For the 5402
Bond Issues and the Tax Levies" and "Against the Bond Issues and 5403
the Tax Levies." 5404

If a majority of those voting upon a proposition hereunder 5405
which includes the question of issuing bonds vote in favor 5406
thereof, and if the agreement provided for by section 3318.08 of 5407
the Revised Code has been entered into, the school district 5408

board may proceed under Chapter 133. of the Revised Code, with 5409
the issuance of bonds or bond anticipation notes in accordance 5410
with the terms of the agreement. 5411

5412

Sec. 3318.061. This section applies only to school 5413
districts eligible to receive additional assistance under 5414
division (B) (2) of section 3318.04 of the Revised Code. 5415

The board of education of a school district in which a tax 5416
described by division (B) of section 3318.05 and levied under 5417
section 3318.06 of the Revised Code is in effect, may adopt a 5418
resolution by vote of a majority of its members to extend the 5419
term of that tax beyond the expiration of that tax as originally 5420
approved under that section. The school district board may 5421
include in the resolution a proposal to extend the term of that 5422
tax at the rate of not less than one-half mill for each dollar 5423
of valuation for a period of twenty-three years from the year in 5424
which the school district board and the Ohio facilities 5425
construction commission enter into an agreement under division 5426
(B) (2) of section 3318.04 of the Revised Code or in the 5427
following year, as specified in the resolution. Such a 5428
resolution may be adopted at any time before such an agreement 5429
is entered into and before the tax levied pursuant to section 5430
3318.06 of the Revised Code expires. If the resolution is 5431
combined with a resolution to issue bonds to pay the school 5432
district's portion of the basic project cost, it shall conform 5433
with the requirements of divisions (A) (1), (2), and (3) of 5434
section 3318.06 of the Revised Code, except that the resolution 5435
also shall state that the tax levy proposed in the resolution is 5436
an extension of an existing tax levied under that section. A 5437
resolution proposing an extension adopted under this section 5438

does not take effect until it is approved by a majority of 5439
electors voting in favor of the resolution at a general~~7~~or 5440
primary,~~or special~~ election as provided in this section. 5441

A tax levy extended under this section is subject to the 5442
same terms and limitations to which the original tax levied 5443
under section 3318.06 of the Revised Code is subject under that 5444
section, except the term of the extension shall be as specified 5445
in this section. 5446

The school district board shall certify a copy of the 5447
resolution adopted under this section to the proper county board 5448
of elections not later than ninety days before the date set in 5449
the resolution as the date of the election at which the question 5450
will be submitted to electors. The notice of the election shall 5451
conform with the requirements of division (A) (3) of section 5452
3318.06 of the Revised Code, except that the notice also shall 5453
state that the maintenance tax levy is an extension of an 5454
existing tax levy. 5455

The form of the ballot shall be as follows: 5456

"Shall the existing tax levied to pay the cost of 5457
maintaining classroom facilities constructed with the proceeds 5458
of the previously issued bonds at the rate of (here 5459
insert the number of mills, which shall not be less than one- 5460
half mill) mills ~~per dollar for each \$1~~ of tax valuation, which 5461
amounts to \$..... for each \$100,000 of tax valuation, be 5462
extended until (here insert the year that is twenty- 5463
three years after the year in which the district and commission 5464
will enter into an agreement under division (B) (2) of section 5465
3318.04 of the Revised Code or the following year)? 5466

5467

FOR EXTENDING THE EXISTING TAX LEVY	5468
AGAINST EXTENDING THE EXISTING TAX LEVY	5469

" 5470

Section 3318.07 of the Revised Code applies to ballot 5471
questions under this section. 5472

5473

Sec. 3318.062. (A) If authority is sought to issue bonds 5474
in more than one series to pay the school district's portion of 5475
the basic project cost under sections 3318.01 to 3318.20 of the 5476
Revised Code, the form of the ballot shall be: 5477

"Shall bonds be issued by the (here insert name 5478
of school district) school district to pay the local share of 5479
school construction under the State of Ohio Classroom Facilities 5480
Assistance Program in the total principal amount of 5481
(total principal amount of the bond issue), to be issued 5482
in (number of series) series, each series to be repaid 5483
annually over not more than (maximum number of years over 5484
which the principal of each series may be paid) years, and an 5485
annual levy of property taxes be made outside the ten-mill 5486
limitation to pay the annual debt charges on the bonds and on 5487
any notes issued in anticipation of the bonds, at a rate 5488
estimated by the county auditor to average over the repayment 5489
period of each series as follows: (insert the 5490
following for each series: "the series, in a 5491
principal amount of dollars, requiring mills 5492
~~per dollar for each \$1~~ of tax valuation, which amounts to 5493
~~\$. (rate expressed in cents or dollars and cents, such as~~ 5494
~~"36 cents" or "\$1.41")~~ for each ~~one hundred dollars in \$100,000~~ 5495
of tax valuation, commencing in and first payable 5496

in)?" 5497

and, unless the additional levy 5498

of taxes is not required pursuant 5499

to division (C) of section 5500

3318.05 of the Revised Code, 5501

"Shall an additional levy of taxes be made for a period of 5502

twenty-three years to benefit the (here insert name 5503

of school district) school district, the proceeds of which shall 5504

be used to pay the cost of maintaining the classroom facilities 5505

included in the project at the rate of (here insert 5506

the number of mills, which shall not be less than one-half mill) 5507

mills for each ~~one dollar~~ \$1 of valuation, which amounts to 5508

\$...... for each \$100,000 of valuation? 5509

For the bond issue	5510
Against the bond issue	5511

" 5512

" 5513

(B) If it is necessary for the school district to acquire 5514

a site for the classroom facilities to be acquired pursuant to 5515

sections 3318.01 to 3318.20 of the Revised Code, the district 5516

board may propose either to issue bonds of the board or to levy 5517

a tax to pay for the acquisition of such site, and may combine 5518

the question of doing so with the questions specified in 5519

division (A) of this section. Bonds issued under this division 5520

for the purpose of acquiring a site are a general obligation of 5521

the school district and are Chapter 133. securities. 5522

The form of that portion of the ballot to include the 5523

question of either issuing bonds or levying a tax for site 5524

acquisition purposes shall be one of the forms prescribed in 5525
division (D) of section 3318.06 of the Revised Code. 5526

(C) Where the school district board chooses to combine the 5527
question in division (A) of this section with any of the 5528
additional questions described in divisions (A) to (D) of 5529
section 3318.056 of the Revised Code, the question specified in 5530
division (A) of this section to be voted on shall be "For the 5531
Bond Issues and the Tax Levies" and "Against the Bond Issues and 5532
the Tax Levies." 5533

(D) If a majority of those voting upon a proposition 5534
prescribed in this section which includes the question of 5535
issuing bonds vote in favor of that issuance, and if the 5536
agreement prescribed in section 3318.08 of the Revised Code has 5537
been entered into, the school district board may proceed under 5538
Chapter 133. of the Revised Code with the issuance of bonds or 5539
bond anticipation notes in accordance with the terms of the 5540
agreement. 5541

Sec. 3318.063. If the board of education of a city, 5542
exempted village, or local school district that has entered into 5543
an agreement under section 3318.051 of the Revised Code to make 5544
transfers of money in lieu of levying the tax for maintenance of 5545
the classroom facilities included in the district's project 5546
determines that it no longer can continue making the transfers 5547
so agreed to and desires to rescind that agreement, the board 5548
shall adopt the resolution to submit the question of the tax 5549
levy prescribed in this section. 5550

The resolution shall declare that the question of a tax 5551
levy specified in division (F) of section 3318.051 of the 5552
Revised Code shall be submitted to the electors of the school 5553
district at the next general or primary election, ~~if there be a~~ 5554

~~general or primary election held~~ not less than seventy-five and 5555
~~not more than ninety-five days~~ after the day of the adoption of 5556
~~such resolution or, if not, at a special election to be held at~~ 5557
~~a time specified in the resolution which shall be not less than~~ 5558
~~seventy five days after the day of the adoption of the~~ 5559
~~resolution and which shall be in accordance with the~~ 5560
~~requirements of section 3501.01 of the Revised Code.~~ Such 5561
resolution shall specify both of the following: 5562

(A) That the rate which it is necessary to levy shall be 5563
at the rate of not less than one-half mill for each one dollar 5564
of valuation, and that such tax shall be levied for the number 5565
of years required by division (F) of section 3318.051 of the 5566
Revised Code; 5567

(B) That the proceeds of the tax shall be used to pay the 5568
cost of maintaining the classroom facilities included in the 5569
project. 5570

A copy of such resolution shall after its passage and not 5571
less than seventy-five days prior to the date set therein for 5572
the election be certified to the county board of elections. 5573

Notice of the election shall include the fact that the tax 5574
levy shall be at the rate of not less than one-half mill for 5575
each one dollar of valuation for the number of years required by 5576
division (F) of section 3318.051 of the Revised Code, and that 5577
the proceeds of the tax shall be used to pay the cost of 5578
maintaining the classroom facilities included in the project. 5579

The form of the ballot to be used at such election shall 5580
be: 5581

"Shall a levy of taxes be made for a period 5582
of (here insert the number of years, which shall 5583

not be less than the number required by division (F) of section 5584
3318.051 of the Revised Code) years to benefit the 5585
(here insert name of school district) school district, the 5586
proceeds of which shall be used to pay the cost of maintaining 5587
the classroom facilities included in the project at the rate 5588
of (here insert the number of mills, which shall not 5589
be less than one-half mill) mills for each ~~one dollar~~ \$1 of 5590
valuation, which amounts to \$..... for each \$100,000 of 5591
valuation? 5592

FOR THE TAX LEVY
AGAINST THE TAX LEVY

"

Sec. 3318.361. A school district board opting to qualify 5597
for state assistance pursuant to section 3318.36 of the Revised 5598
Code through levying the tax specified in division (D) (2) (a) or 5599
(D) (4) of that section shall declare by resolution that the 5600
question of a tax levy specified in division (D) (2) (a) or (4), 5601
as applicable, of section 3318.36 of the Revised Code shall be 5602
submitted to the electors of the school district at the next 5603
general or primary election, ~~if there be a general or primary~~ 5604
~~election held~~ held not less than ninety ~~and not more than one hundred~~ 5605
~~ten~~ days after the day of the adoption of such resolution ~~or, if~~ 5606
~~not, at a special election to be held at a time specified in the~~ 5607
~~resolution which shall be not less than ninety days after the~~ 5608
~~day of the adoption of the resolution and which shall be in~~ 5609
~~accordance with the requirements of section 3501.01 of the~~ 5610
Revised Code. Such resolution shall specify both of the 5611
following: 5612

(A) That the rate which it is necessary to levy shall be 5613

at the rate of not less than one-half mill for each one dollar 5614
of valuation, and that such tax shall be levied for a period of 5615
twenty-three years; 5616

(B) That the proceeds of the tax shall be used to pay the 5617
cost of maintaining the classroom facilities included in the 5618
project. 5619

A copy of such resolution shall after its passage and not 5620
less than ninety days prior to the date set therein for the 5621
election be certified to the county board of elections. 5622

Notice of the election shall include the fact that the tax 5623
levy shall be at the rate of not less than one-half mill for 5624
each one dollar of valuation for a period of twenty-three years, 5625
and that the proceeds of the tax shall be used to pay the cost 5626
of maintaining the classroom facilities included in the project. 5627

The form of the ballot to be used at such election shall 5628
be: 5629

"Shall a levy of taxes be made for a period of twenty- 5630
three years to benefit the (here insert name of 5631
school district) school district, the proceeds of which shall be 5632
used to pay the cost of maintaining the classroom facilities 5633
included in the project at the rate of (here insert 5634
the number of mills, which shall not be less than one-half mill) 5635
mills for each ~~one dollar~~ \$1 of valuation, which amounts to 5636
\$. for each \$100,000 of valuation? 5637

FOR THE TAX LEVY
AGAINST THE TAX LEVY

" 5641

Sec. 3318.45. (A) Unless division (B) of section 3318.44 5642
of the Revised Code applies, if a joint vocational school 5643
district board of education proposes to issue securities to 5644
generate all or part of the school district's portion of the 5645
basic project cost of the school district's project under 5646
sections 3318.40 to 3318.45 of the Revised Code, the school 5647
district board shall adopt a resolution in accordance with 5648
Chapter 133. and section 3311.20 of the Revised Code. Unless the 5649
school district board seeks authority to issue securities in 5650
more than one series, the school district board shall adopt the 5651
form of the ballot prescribed in section 133.18 of the Revised 5652
Code. 5653

(B) If authority is sought to issue bonds in more than one 5654
series, the form of the ballot shall be: 5655

"Shall bonds be issued by the (here insert name 5656
of joint vocational school district) joint vocational school 5657
district to pay the local share of school construction under the 5658
State of Ohio Joint Vocational School Facilities Assistance 5659
Program in the total principal amount of (total 5660
principal amount of the bond issue), to be issued in 5661
(number of series) series, each series to be repaid annually 5662
over not more than (maximum number of years over which 5663
the principal of each series may be paid) years, and an annual 5664
levy of property taxes be made outside the ten-mill limitation 5665
to pay the annual debt charges on the bonds and on any notes 5666
issued in anticipation of the bonds, at a rate estimated by the 5667
county auditor to average over the repayment period of each 5668
series as follows: [insert the following for each 5669
series: "the series, in a principal amount 5670
of dollars, requiring mills ~~per dollar for~~ 5671
each \$1 of tax valuation, which ~~amount amounts~~ to \$..... ~~(rate-~~ 5672

~~expressed in cents or dollars and cents, such as "36 cents" or~~ 5673
~~"\$1.41") for each one hundred dollars \$100,000 in tax valuation,~~ 5674
commencing in and first payable in"]? 5675

For the bond issue
Against the bond issue

5676
5677
5678

"

5679

(C) If it is necessary for the school district to acquire 5680
a site for the classroom facilities to be acquired pursuant to 5681
sections 3318.40 to 3318.45 of the Revised Code, the district 5682
board may propose either to issue bonds of the board or to levy 5683
a tax to pay for the acquisition of such site and may combine 5684
the question of doing so with the question specified by 5685
reference in division (A) of this section or the question 5686
specified in division (B) of this section. Bonds issued under 5687
this division for the purpose of acquiring a site are a general 5688
obligation of the school district and are Chapter 133. 5689
securities. 5690

The form of that portion of the ballot to include the 5691
question of either issuing bonds or levying a tax for site 5692
acquisition purposes shall be one of the following: 5693

(1) "Shall bonds be issued by the (here 5694
insert name of the joint vocational school district) joint 5695
vocational school district to pay costs of acquiring a site for 5696
classroom facilities under the State of Ohio Joint Vocational 5697
School Facilities Assistance Program in the principal amount 5698
of (here insert principal amount of the bond issue), 5699
to be repaid annually over a maximum period of (here 5700
insert maximum number of years over which the principal of the 5701

bonds may be paid) years, and an annual levy of property taxes 5702
be made outside the ten-mill limitation, estimated by the county 5703
auditor to average over the repayment period of the bond 5704
issue (here insert number of mills) mills for each 5705
~~one dollar \$1~~ of tax valuation, which ~~amount amounts~~ to 5706
~~\$..... (here insert rate expressed in cents or dollars and~~ 5707
~~cents, such as "thirty six cents" or "\$0.36")~~ for each ~~one~~ 5708
~~hundred dollars \$100,000~~ of tax valuation to pay the annual debt 5709
charges on the bonds and to pay debt charges on any notes issued 5710
in anticipation of the bonds?" 5711

(2) "Shall an additional levy of taxes outside the ten- 5712
mill limitation be made for the benefit of the (here 5713
insert name of the joint vocational school district) joint 5714
vocational school district for the purpose of acquiring a site 5715
for classroom facilities in the sum of (here insert 5716
annual amount the levy is to produce) estimated by the county 5717
auditor to average (here insert number of mills) mills 5718
for each ~~one hundred dollars \$1~~ of tax valuation, which ~~amount~~ 5719
~~amounts to \$..... (here insert rate expressed in cents or~~ 5720
~~dollars and cents, such as "thirty six cents" or "\$0.36")~~ for 5721
each ~~one hundred dollars \$100,000~~ of tax valuation, for a period 5722
of (here insert number of years the millage is to be 5723
imposed) years?" 5724

Where it is necessary to combine the question of issuing 5725
bonds of the joint vocational school district as described in 5726
division (A) of this section with the question of issuing bonds 5727
of the school district for acquisition of a site, the question 5728
specified in that division to be voted on shall be "For the bond 5729
issues" and "Against the bond issues." 5730

Where it is necessary to combine the question of issuing 5731

bonds of the joint vocational school district as described in 5732
division (A) of this section with the question of levying a tax 5733
for the acquisition of a site, the question specified in that 5734
division to be voted on shall be "For the bond issue and the tax 5735
levy" and "Against the bond issue and the tax levy." 5736

(D) Where the school district board chooses to combine a 5737
question specified in this section with any of the additional 5738
questions described in division (C) of section 3318.44 of the 5739
Revised Code, the question to be voted on shall be "For the bond 5740
issues and the tax levies" and "Against the bond issues and the 5741
tax levies." 5742

(E) If a majority of those voting upon a proposition 5743
prescribed in this section which includes the question of 5744
issuing bonds vote in favor of that issuance and if the 5745
agreement prescribed in section 3318.08 of the Revised Code has 5746
been entered into, the school district board may proceed under 5747
Chapter 133. of the Revised Code with the issuance of bonds or 5748
bond anticipation notes in accordance with the terms of the 5749
agreement. 5750

Sec. 3354.02. A community college district may be created 5751
with the approval of the Ohio board of regents pursuant to 5752
standards established by the board. The standards shall take 5753
into consideration such factors as the population of the 5754
proposed district, the present and potential pupil enrollment, 5755
the present and potential higher education facilities in the 5756
district, and such other factors as pertain to the educational 5757
needs of the district. The Ohio board of regents may undertake 5758
or contract for a study to be made relative to the establishment 5759
of a community college district. 5760

The attorney general shall be the attorney for each 5761

community college district and shall provide legal advice in all 5762
matters relating to its powers and duties. 5763

A proposal to create a community college district may be 5764
presented to the Ohio board of regents in any of the following 5765
ways: 5766

(A) The board of county commissioners of any county, 5767
having a population of not less than seventy-five thousand, may, 5768
by resolution approved by two-thirds of its members, propose the 5769
creation of a community college district consisting of the whole 5770
territory of such county. 5771

(B) The boards of county commissioners of any two or more 5772
contiguous counties, which together have a combined population 5773
of not less than seventy-five thousand, may, by a resolution 5774
approved by two-thirds of the members of each such board, 5775
together and jointly propose the creation of a community college 5776
district consisting of the whole territories of such counties 5777
together. 5778

(C) Qualified electors residing in a county or in two or 5779
more contiguous counties may execute a petition proposing the 5780
creation of a community college district comprised of the 5781
territory of a county or two or more contiguous counties, 5782
respectively. Such petition shall be presented to the board of 5783
elections of the most populous county in which the proposed 5784
community college district is situated, and shall be signed by 5785
at least two per cent of the total number of resident electors 5786
who voted in the most recent election for governor in the 5787
territory of such proposed district. Such petition shall set 5788
forth the necessity for the district, a demonstration that it 5789
will be conducive to the public convenience and welfare, and a 5790
description of the territory to be included in the proposed 5791

district. 5792

Upon receiving a petition duly executed pursuant to this 5793
division, the board of elections of the most populous county 5794
shall certify the fact of such petition to the election boards 5795
of the other counties, if any, to be included in such district. 5796
The proposal to create such district shall be placed on the 5797
ballot by the board of elections and submitted to vote in each 5798
affected county or group of contiguous counties, at the next 5799
primary or general election occurring more than seventy-five 5800
days after the filing of such petition. ~~If there is no primary~~ 5801
~~or general election occurring within ninety days after the~~ 5802
~~filing of such petition, the board of elections of the most~~ 5803
~~populous county shall fix the date of a special election to be~~ 5804
~~held in each affected county, or group of contiguous counties,~~ 5805
~~such date to be not less than seventy five days after the filing~~ 5806
~~of the petition and to be consistent with the requirements of~~ 5807
~~section 3501.01 of the Revised Code.~~ If a majority of the 5808
electors voting on the proposition in the proposed community 5809
college district vote in favor thereof, the board of elections 5810
of the most populous county in which the proposed district is 5811
situated shall certify such fact to the Ohio board of regents. 5812

(D) No county shall be included in the territory of more 5813
than one community college district. 5814

A community college district may also be created under 5815
division (D) of section 3358.02 of the Revised Code. 5816

Sec. 3354.12. (A) Upon the request by resolution approved 5817
by the board of trustees of a community college district, and 5818
upon certification to the board of elections not less than 5819
ninety days prior to ~~the~~ a general or primary election, the 5820
boards of elections of the county or counties comprising such 5821

district shall place upon the ballot in their respective 5822
counties the question of levying a tax on all the taxable 5823
property in the community college district outside the ten-mill 5824
limitation, for a specified period of years or for a continuing 5825
period of time, to provide funds for any one or more of the 5826
following purposes: the acquisition of sites, the erection, 5827
furnishing, and equipment of buildings, the acquisition, 5828
construction, or improvement of any property which the board of 5829
trustees of a community college district is authorized to 5830
acquire, construct, or improve and which has an estimated life 5831
of usefulness of five years or more as certified by the fiscal 5832
officer, and the payment of operating costs. ~~Not more than two~~ 5833
~~special elections shall be held in any one calendar year.~~ Levies 5834
for a continuing period of time adopted under this section may 5835
be reduced in accordance with section 5705.261 of the Revised 5836
Code. 5837

If such proposal is to be or include the renewal of an 5838
existing levy at the expiration thereof, the ballot for such 5839
election shall state whether it is a renewal of a tax; a renewal 5840
of a stated number of mills and an increase of a stated number 5841
of mills, or a renewal of a part of an existing levy with a 5842
reduction of a stated number of mills; the year of the tax 5843
duplicate on which such renewal will first be made; and if 5844
earlier, the year of the tax duplicate on which such additional 5845
levy will first be made, which may include the tax duplicate for 5846
the current year unless the election is to be held after the 5847
first Tuesday after the first Monday in November of the current 5848
tax year. The ballot shall also state the period of years for 5849
such levy or that it is for a continuing period of time. If a 5850
levy for a continuing period of time provides for but is not 5851
limited to current expenses, the resolution of the board of 5852

trustees providing for the election on such levy shall apportion 5853
the annual rate of the levy between current expenses and the 5854
other purpose or purposes. Such apportionment need not be the 5855
same for each year of the levy, but the respective portions of 5856
the rate actually levied each year for current expenses and the 5857
other purpose or purposes shall be limited by such 5858
apportionment. The portion of the rate apportioned to the other 5859
purpose or purposes shall be reduced as provided in division (B) 5860
of this section. 5861

If a majority of the electors in such district voting on 5862
such question approve thereof, the county auditor or auditors of 5863
the county or counties comprising such district shall annually, 5864
for the applicable years, place such levy on the tax duplicate 5865
in such district, in an amount determined by the board of 5866
trustees, but not to exceed the amount set forth in the 5867
proposition approved by the electors. 5868

The boards of trustees of a community college district 5869
shall establish a special fund for all revenue derived from any 5870
tax levied pursuant to this section. 5871

The boards of elections of the county or counties 5872
comprising the district shall cause to be published in a 5873
newspaper of general circulation in each such county an 5874
advertisement of the proposed tax levy question once a week for 5875
two consecutive weeks, or as provided in section 7.16 of the 5876
Revised Code, prior to the election at which the question is to 5877
appear on the ballot. If a board of elections operates and 5878
maintains a web site, that board also shall post the 5879
advertisement on its web site for thirty days prior to that 5880
election. 5881

After the approval of such levy by vote, the board of 5882

trustees of a community college district may anticipate a 5883
fraction of the proceeds of such levy and from time to time 5884
issue anticipation notes having such maturity or maturities that 5885
the aggregate principal amount of all such notes maturing in any 5886
calendar year shall not exceed seventy-five per cent of the 5887
anticipated proceeds from such levy for such year, and that no 5888
note shall mature later than the thirty-first day of December of 5889
the tenth calendar year following the calendar year in which 5890
such note is issued. Each issue of notes shall be sold as 5891
provided in Chapter 133. of the Revised Code. 5892

The amount of bonds or anticipatory notes authorized 5893
pursuant to Chapter 3354. of the Revised Code, may include sums 5894
to repay moneys previously borrowed, advanced, or granted and 5895
expended for the purposes of such bond or anticipatory note 5896
issues, whether such moneys were advanced from the available 5897
funds of the community college district or by other persons, and 5898
the community college district may restore and repay to such 5899
funds or persons from the proceeds of such issues the moneys so 5900
borrowed, advanced or granted. 5901

All operating costs of such community college may be paid 5902
out of any gift or grant from the state, pursuant to division 5903
(K) of section 3354.09 of the Revised Code; out of student fees 5904
and tuition collected pursuant to division (G) of section 5905
3354.09 of the Revised Code; or out of unencumbered funds from 5906
any other source of the community college income not prohibited 5907
by law. 5908

(B) Prior to the application of section 319.301 of the 5909
Revised Code, the rate of a levy that is limited to, or to the 5910
extent that it is apportioned to, purposes other than current 5911
expenses shall be reduced in the same proportion in which the 5912

district's total valuation increases during the life of the levy 5913
because of additions to such valuation that have resulted from 5914
improvements added to the tax list and duplicate. 5915

Sec. 3357.02. A technical college district may be created 5916
with the approval of the Ohio board of regents pursuant to 5917
standards established by it. Such standards shall take into 5918
consideration such factors as the population of the proposed 5919
district, the present and potential pupil enrollment, present 5920
and potential higher education facilities in the district, and 5921
such other factors as may pertain to the educational needs of 5922
the district. The Ohio board of regents may undertake a study or 5923
contract for a study to be made relative to its establishment or 5924
application of such standards. 5925

The attorney general shall be the attorney for each 5926
technical college district and shall provide legal advice in all 5927
matters relating to its powers and duties. 5928

A proposal to create a technical college district may be 5929
presented to the Ohio board of regents in any of the following 5930
ways: 5931

(A) The board of education of a city school district may 5932
by resolution approved by a majority of its members propose the 5933
creation of a technical college district consisting of the whole 5934
territory of such district. 5935

(B) The boards of two or more contiguous city, exempted 5936
village, or local school districts or educational service 5937
centers may by resolutions approved by a majority of the members 5938
of each participating board propose the creation of a technical 5939
college district consisting of the whole territories of all the 5940
participating school districts and educational service centers. 5941

(C) The governing board of any educational service center 5942
may by resolution approved by a majority of its members propose 5943
the creation of a technical college district consisting of the 5944
whole territory of such educational service center. 5945

(D) The governing boards of any two or more contiguous 5946
educational service centers may by resolutions approved by a 5947
majority of the members of each participating board, propose the 5948
creation of a technical college district consisting of the whole 5949
territories of such educational service centers. 5950

(E) Qualified electors residing in a city school district, 5951
in a county, in two or more contiguous school districts, or in 5952
two or more contiguous counties may execute a petition proposing 5953
the creation of a technical college district comprised of the 5954
territory of the city school district, educational service 5955
center, two or more contiguous school districts or educational 5956
service centers, or two or more contiguous counties, 5957
respectively. Such petition shall be presented to the board of 5958
elections of the most populous county in which the technical 5959
college district is situated and shall bear the signatures of at 5960
least two per cent of the total number of resident electors who 5961
voted in the most recent election for governor in the territory 5962
of such proposed district. Such petition shall set forth the 5963
necessity for the district, a demonstration that it will be 5964
conducive to the public convenience and welfare, and a 5965
description of the territory to be included in the proposed 5966
district. 5967

Upon receiving a petition duly executed pursuant to 5968
division (E) of this section, the board of elections of the most 5969
populous county shall certify the fact of such petition to the 5970
boards of elections of the other counties, if any, in which any 5971

of the territory of the proposed district is situated. The 5972
proposal to create a technical college district shall be placed 5973
on the ballot by the board of elections and submitted to vote in 5974
each affected city school district, county, or group of 5975
contiguous school districts or counties, at the next primary or 5976
general election occurring more than ninety days after the 5977
filing of such petition. ~~If there is no primary or general-~~ 5978
~~election occurring within one hundred five days after the filing-~~ 5979
~~of such petition, the board of elections of the most populous-~~ 5980
~~county shall fix the date of a special election to be held in-~~ 5981
~~each affected city school district, county, or group of-~~ 5982
~~contiguous school districts or counties, such date to be not-~~ 5983
~~less than ninety days after the filing of the petition. If a~~ 5984
majority of electors voting on the proposition in the proposed 5985
technical college district vote in favor thereof, the board of 5986
elections of the most populous county in which the proposed 5987
district is situated shall certify such fact to the Ohio board 5988
of regents. 5989

Sec. 3357.11. For the purposes of purchasing a site or 5990
enlargement thereof, and for the erection and equipment of 5991
buildings, or for the purpose of enlarging, improving, or 5992
rebuilding existing facilities, the board of trustees of a 5993
technical college district shall determine the amount of bonds 5994
to be issued and such other matters as pertain thereto, and may 5995
when authorized by the vote of the electors of the district, 5996
issue and sell such bonds as provided in Chapter 133. of the 5997
Revised Code. Such board of trustees shall have the same 5998
authority and be subject to the same procedure as provided in 5999
such chapter in the case where the board of education proposes a 6000
bond issue for the purposes noted in this section. 6001

At any time the board of trustees of a technical college 6002

district by a vote of two-thirds of all its members may declare 6003
by resolution the necessity of a tax outside the ten-mill 6004
limitation for a period of years not to exceed ten years, to 6005
provide funds for one or more of the following purposes: for 6006
operation and maintenance, for purchasing a site or enlargement 6007
thereof, for the erection and construction or equipment of 6008
buildings, or for the purpose of enlarging or improving or 6009
rebuilding thereon. A copy of such resolution shall be certified 6010
to the board of elections of the county or counties in which 6011
such technical college district is situated, for the purpose of 6012
placing the proposal on the ballot at ~~an~~ a general or primary 6013
election to be held at a date designated by such board of 6014
trustees, ~~which date shall be consistent with the requirements~~ 6015
~~of section 3501.01 of the Revised Code,~~ but which shall not be 6016
earlier than ninety days after the adoption and certification of 6017
such resolution. If a majority of the electors in such district 6018
voting on such question vote in favor of such levy, the 6019
resolution shall go into immediate effect. The trustees shall 6020
certify their action to the auditors of the county or counties 6021
in which such technical college district is situated, who shall 6022
annually thereafter place such levy on the tax duplicate in such 6023
district in the amount set forth in the proposition approved by 6024
the voters. 6025

After the approval of such levy by vote the board of 6026
trustees of a technical college district may anticipate a 6027
fraction of the proceeds of such levy and from time to time, 6028
during the life of such levy, issue anticipation notes in an 6029
amount not to exceed seventy-five per cent of the estimated 6030
proceeds of such levy to be collected in each year over a period 6031
of five years after the date of the issuance of such notes, less 6032
an amount equal to the proceeds of such levy previously 6033

obligated for each year by the issuance of anticipation notes, 6034
provided, that the total amount maturing in any one year shall 6035
not exceed seventy-five per cent of the anticipated proceeds of 6036
such levy for that year. 6037

Each issue of notes shall be sold as provided in Chapter 6038
133. of the Revised Code and shall mature serially in 6039
substantially equal amounts, during each remaining year of the 6040
levy, not to exceed five, after their issuance. 6041

All necessary expenses for the operation of such technical 6042
college may be paid from any gifts, from grants of the state or 6043
federal government, from student fees and tuition collected 6044
pursuant to division (G) of section 3357.09 of the Revised Code, 6045
or from unencumbered funds from any other source of the 6046
technical college income, not prohibited by law. 6047

Sec. 3381.03. Any county, or any two or more counties, 6048
municipal corporations, or townships, or any combination of 6049
these may create a regional arts and cultural district by the 6050
adoption of a resolution or ordinance by the board of county 6051
commissioners of each county, the legislative authority of each 6052
municipal corporation, and the board of township trustees of 6053
each township that desires to create or to join in the creation 6054
of the district. The resolution or ordinance shall state all of 6055
the following: 6056

(A) The purposes for the creation of the district; 6057

(B) The counties, municipal corporations, or townships 6058
that are to be included in the district; 6059

(C) The official name by which the district shall be 6060
known; 6061

(D) The location of the principal office of the district 6062

or the manner in which the location shall be selected; 6063

(E) Subject to section 3381.05 of the Revised Code, the 6064
number, term, and compensation, which shall not exceed the sum 6065
of fifty dollars for each board and committee meeting attended 6066
by a member, of the members of the board of trustees of the 6067
district; 6068

(F) Subject to section 3381.05 of the Revised Code, the 6069
manner in which members of the board of trustees of the district 6070
shall be appointed; the method of filling vacancies; and the 6071
period, if any, for which a trustee continues in office after 6072
expiration of the trustee's term pending the appointment of the 6073
trustee's successor; 6074

(G) The manner of apportioning expenses of the district 6075
among the participating counties, municipal corporations, and 6076
townships. 6077

The resolution or ordinance may also provide that the 6078
authority of the districts to make grants under section 3381.20 6079
of the Revised Code may be totally or partially delegated to one 6080
or more area arts councils, as defined in section 757.03 of the 6081
Revised Code, located within the district. 6082

The district provided for in the resolution or ordinance 6083
shall be created upon the adoption of the resolution or 6084
ordinance by the board of county commissioners of each county, 6085
the legislative authority of each municipal corporation, and the 6086
board of township trustees of each township enumerated in the 6087
resolution or ordinance. The resolution or ordinance may be 6088
amended to include additional counties, municipal corporations, 6089
or townships or for any other purpose by the adoption of an 6090
amendment by the board of county commissioners of each county, 6091

the legislative authority of each municipal corporation, and the 6092
board of township trustees of each township that has created or 6093
joined or proposes to join the district. 6094

After each county, municipal corporation, and township has 6095
adopted a resolution or ordinance approving inclusion of 6096
additional counties, municipal corporations, or townships in the 6097
district, a copy of the resolution or ordinance shall be filed 6098
with the clerk of the board of the county commissioners of each 6099
county, the clerk of the legislative authority of each municipal 6100
corporation, and the fiscal officer of the board of trustees of 6101
each township proposed to be included in the district. The 6102
inclusion is effective when all such filing is completed unless 6103
the district to which territory is to be added has authority to 6104
levy an ad valorem tax on property within its territory, in 6105
which event the inclusion shall become effective upon voter 6106
approval of the joinder and the tax. The board of trustees shall 6107
promptly certify the proposal to the board or boards of 6108
elections for the purpose of having the proposal placed on the 6109
ballot at the next general or primary election that occurs not 6110
less than sixty days after the date of the meeting of the board 6111
of trustees, ~~or at a special election held on a date specified~~ 6112
~~in the certification that is not less than sixty days after the~~ 6113
~~date of the meeting of the board.~~ If territory of more than one 6114
county, municipal corporation, or township is to be added to the 6115
regional arts and cultural district, the electors of the 6116
territories of the counties, municipal corporations, or 6117
townships which are to be added shall vote as a district, and 6118
the outcome of the election shall be determined by the vote cast 6119
in the entire district. Upon certification of a proposal to the 6120
board or boards of elections pursuant to this section, the board 6121
or boards of elections shall make the necessary arrangements for 6122

the submission of the questions to the electors of the territory 6123
to be added to the district, and the election shall be held, 6124
canvassed, and certified in the manner provided for the 6125
submission of tax levies under section 5705.19 of the Revised 6126
Code, except that the question appearing on the ballot shall 6127
read: 6128

"Shall the territory within the (name 6129
or names of political subdivisions to be joined) be added 6130
to (name) regional arts and 6131
cultural district? And shall a(n) (here 6132
insert type of tax or taxes) at a rate of taxation not to exceed 6133
..... (here insert maximum tax rate or rates) be levied for 6134
purposes of such district?" 6135

If the question is approved by a majority of the electors 6136
voting on the question, the joinder is effective immediately, 6137
and the district may extend the levy of the tax against all the 6138
taxable property within the territory that has been added. If 6139
the question is approved at a general election ~~or at a special~~ 6140
~~election occurring prior to a general election but after the~~ 6141
~~fifteenth day of July in any calendar year~~, the district may 6142
amend its budget and resolution adopted pursuant to section 6143
5705.34 of the Revised Code, and the levy shall be placed on the 6144
current tax list and duplicate and collected as other taxes are 6145
collected from all taxable property within the territory of the 6146
district, including the territory added as a result of the 6147
election. 6148

The territory of a district shall be coextensive with the 6149
territory of the counties, municipal corporations, and townships 6150
included within the district, provided that the same territory 6151
may not be included in more than one regional arts and cultural 6152

district, and provided, that if a district includes only a 6153
portion of an entire county, a district may be created in the 6154
remaining portion of the same county by resolution of the board 6155
of county commissioners acting alone or in conjunction with 6156
municipal corporations and townships as provided in this 6157
section. 6158

Sec. 4301.421. (A) For the purposes of section 307.696 of 6159
the Revised Code, to pay the expenses of administering the tax, 6160
and to pay any or all of the charge the board of elections makes 6161
against the county to hold the election on the question of 6162
levying the tax, or for those purposes and to provide revenues 6163
to the county for permanent improvements, the board of county 6164
commissioners may levy a tax on the sale of beer at a rate not 6165
to exceed sixteen cents per gallon, on the sale of cider at a 6166
rate not to exceed twenty-four cents per gallon, and on the sale 6167
of wine and mixed beverages at a rate not to exceed thirty-two 6168
cents per gallon. The tax shall be imposed on all beer, cider, 6169
wine, and mixed beverages sold for resale at retail in the 6170
county, and on all beer, cider, wine, and mixed beverages sold 6171
at retail in the county by the manufacturer, bottler, importer, 6172
or other person upon which the tax has not been paid. The tax 6173
shall not be levied on the sale of wine to be used for known 6174
sacramental purposes. The tax may be levied for any number of 6175
years not exceeding twenty. The tax shall be in addition to the 6176
taxes imposed by sections 4301.42, 4301.43, 4301.432, and 6177
4305.01 of the Revised Code. The tax shall not be considered a 6178
cost in any computation required under rules of the liquor 6179
control commission regulating minimum prices or mark-ups. 6180

Only one sale of the same article shall be used in 6181
computing, reporting, and paying the amount of tax due. 6182

The tax shall be levied pursuant to a resolution of the 6183
county commissioners approved by a majority of the electors in 6184
the county voting on the question of levying the tax, which 6185
resolution shall specify the rate of the tax, the number of 6186
years the tax will be levied, and the purposes for which the tax 6187
is levied. The election may be held on the date of a general or 6188
primary election ~~or special election~~ held not sooner than ninety 6189
days after the date the board certifies its resolution to the 6190
board of elections. If approved by the electors, the tax shall 6191
take effect on the first day of the month specified in the 6192
resolution but not sooner than the first day of the month that 6193
is at least sixty days after the certification of the election 6194
results by the board of elections. A copy of the resolution 6195
levying the tax and the certification of the board of elections 6196
shall be certified to the tax commissioner at least sixty days 6197
prior to the date on which the tax is to become effective. 6198

A resolution under this section may be joined on the 6199
ballot as a single question with a resolution adopted under 6200
section 307.697 or 5743.024 of the Revised Code to levy a tax 6201
for the same purposes and for the purpose of paying the expenses 6202
of administering the tax. The form of the ballot in an election 6203
held pursuant to this section shall be as prescribed in section 6204
307.697 of the Revised Code. 6205

(B) The board of county commissioners of a county in which 6206
a tax is imposed under this section on the effective date of the 6207
amendment of this section by H.B. 59 of the 130th general 6208
assembly, September 29, 2013, may levy a tax for the purpose of 6209
section 307.673 of the Revised Code regardless of whether or not 6210
the cooperative agreement authorized under that section has been 6211
entered into prior to the day the resolution adopted under 6212
division (B) (1) or (2) of this section is adopted, for the 6213

purpose of reimbursing a county for costs incurred in the 6214
construction of a sports facility pursuant to an agreement 6215
entered into by the county under section 307.696 of the Revised 6216
Code, or for the purpose of paying the costs of capital repairs 6217
of and improvements to a sports facility. The tax shall be 6218
levied and approved in one of the manners prescribed by division 6219
(B) (1) or (2) of this section. 6220

(1) The tax may be levied pursuant to a resolution adopted 6221
by a majority of the members of the board of county 6222
commissioners not later than September 2, 1995. A board of 6223
county commissioners approving a tax under division (B) (1) of 6224
this section may approve a tax under division (D) (1) of section 6225
307.697 or division (C) (1) of section 5743.024 of the Revised 6226
Code at the same time. Subject to the resolution being submitted 6227
to a referendum under sections 305.31 to 305.41 of the Revised 6228
Code, the resolution shall take effect immediately, but the tax 6229
levied pursuant to the resolution shall not be levied prior to 6230
the day following the last day that any tax previously levied 6231
pursuant to this division may be levied. 6232

(2) The tax may be levied pursuant to a resolution adopted 6233
by a majority of the members of the board of county 6234
commissioners not later than September 1, 2015, and approved by 6235
a majority of the electors of the county voting on the question 6236
of levying the tax. The board of county commissioners shall 6237
certify a copy of the resolution to the board of elections 6238
immediately upon adopting a resolution under division (D) (2) of 6239
this section. The election may be held on the date of a general 6240
or ~~special~~primary election held not sooner than ninety days 6241
after the date the board certifies its resolution to the board 6242
of elections. The form of the ballot shall be as prescribed by 6243
division (C) of section 307.697 of the Revised Code, except that 6244

the phrase "paying not more than one-half of the costs of 6245
providing a sports facility together with related redevelopment 6246
and economic development projects" shall be replaced by the 6247
phrase "paying the costs of constructing, renovating, improving, 6248
or repairing a sports facility and reimbursing a county for 6249
costs incurred by the county in the construction of a sports 6250
facility," and the phrase ", beginning (here insert 6251
the earliest date the tax would take effect)" shall be appended 6252
after "years." A board of county commissioners submitting the 6253
question of a tax under division (B) (2) of this section may 6254
submit the question of a tax under division (D) (2) of section 6255
307.697 or division (C) (2) of section 5743.024 of the Revised 6256
Code as a single question, and the form of the ballot shall 6257
include each of the proposed taxes. 6258

If approved by a majority of electors voting on the 6259
question, the tax shall take effect on the day specified on the 6260
ballot, which shall not be earlier than the day following the 6261
last day that any tax previously levied pursuant to this 6262
division may be levied. 6263

The rate of a tax levied pursuant to division (B) (1) or 6264
(2) of this section shall not exceed the rate specified in 6265
division (A) of this section. A tax levied pursuant to division 6266
(B) (1) or (2) of this section may be levied for any number of 6267
years not exceeding twenty. 6268

A board of county commissioners adopting a resolution 6269
under division (B) (1) or (2) of this section shall certify a 6270
copy of the resolution to the tax commissioner immediately upon 6271
adoption of the resolution. 6272

(C) No tax shall be levied under division (A) of this 6273
section on or after September 23, 2008. This division does not 6274

apply to a tax levied under division (B) of this section, and 6275
does not prevent the collection of any tax levied under this 6276
section before September 23, 2008, so long as that tax remains 6277
effective. 6278

Sec. 4301.424. (A) For the purpose of section 351.26 of 6279
the Revised Code and to pay any or all of the charge the board 6280
of elections makes against the county to hold the election on 6281
the question of levying the tax, the board of county 6282
commissioners, in the manner prescribed by division (A) of 6283
section 351.26 of the Revised Code, may levy a tax on each 6284
gallon of spirituous liquor; on the sale of beer; and on the 6285
sale of wine and mixed beverages. The tax on spirituous liquor 6286
shall be imposed on spirituous liquor sold to or purchased by 6287
liquor permit holders for resale, and sold at retail by the 6288
division of liquor control, in the county at a rate not greater 6289
than three dollars per gallon; the tax on beer, wine, and mixed 6290
beverages shall be imposed on all beer, wine, and mixed 6291
beverages sold for resale at retail in the county, and on all 6292
beer, wine, and mixed beverages sold at retail in the county by 6293
the manufacturer, bottler, importer, or other person and upon 6294
which the tax has not been paid. The rate of the tax on beer 6295
shall not exceed sixteen cents per gallon, and the rate of the 6296
tax on wine and mixed beverages shall not exceed thirty-two 6297
cents per gallon. Only one sale of the same article shall be 6298
used in computing, reporting, and paying the amount of tax due. 6299
The tax may be levied for any number of years not exceeding 6300
twenty. 6301

The tax shall be levied pursuant to a resolution of the 6302
board of county commissioners adopted as prescribed by division 6303
(A) of section 351.26 of the Revised Code and approved by a 6304
majority of the electors in the county voting on the question of 6305

levying the tax. The resolution shall specify the rates of the 6306
tax, the number of years the tax will be levied, and the 6307
purposes for which the tax is levied. Such election may be held 6308
on the date of a general or ~~special~~primary election held not 6309
sooner than ninety days after the date the board certifies its 6310
resolution to the board of elections. If approved by the 6311
electors, the tax takes effect on the first day of the month 6312
specified in the resolution but not sooner than the first day of 6313
the month that is at least sixty days after the certification of 6314
the election results by the board of elections. A copy of the 6315
resolution levying the tax shall be certified to the division of 6316
liquor control and the tax commissioner at least sixty days 6317
prior to the date on which the tax is to become effective. 6318

(B) A resolution under this section may be joined on the 6319
ballot as a single question with a resolution adopted under 6320
section 5743.026 of the Revised Code to levy a tax for the same 6321
purposes, and for the purpose of paying the expenses of 6322
administering that tax. 6323

(C) The form of the ballot in an election held on the 6324
question of levying a tax proposed pursuant to this section 6325
shall be as prescribed by section 351.26 of the Revised Code. 6326

(D) No tax shall be levied under this section on or after 6327
September 23, 2008. This division does not prevent the 6328
collection of any tax levied under this section before that date 6329
so long as that tax remains effective. 6330

Sec. 4582.024. After a port authority has been created, 6331
any municipal corporation, township, or county, acting by 6332
ordinance, resolution of the township trustees, or resolution of 6333
the county commissioners, respectively, which is contiguous to 6334
such port authority, or to any municipal corporation, township, 6335

or county which proposes to join such port authority at the same 6336
time and is contiguous to such port authority, or any county 6337
within which such port authority is situated, may join such port 6338
authority and thereupon the jurisdiction and territory of such 6339
port authority shall include such municipal corporation, county, 6340
or township. If more than one such political subdivision is to 6341
be joined to the port authority at the same time, then each such 6342
ordinance or resolution shall designate the political 6343
subdivisions which are to be so joined. Any territory or 6344
municipal corporation not included in a port authority and which 6345
is annexed to a municipal corporation included within the 6346
jurisdiction and territory of a port authority shall, on such 6347
annexation and without further proceedings, be annexed to and be 6348
included in the jurisdiction and territory of such port 6349
authority. Before such political subdivision or subdivisions are 6350
joined to a port authority, other than by annexation to a 6351
municipality, the political subdivision or subdivisions 6352
theretofore comprising such port authority shall agree upon the 6353
terms and conditions pursuant to which such political 6354
subdivision or subdivisions are to be joined. For all purposes 6355
of sections 4582.01 to 4582.20, inclusive, of the Revised Code, 6356
such political subdivision or subdivisions shall be considered 6357
to have participated in the creation of such port authority, 6358
except that the initial term of any director of the port 6359
authority appointed by such a political subdivision shall be 6360
four years. After each ordinance or resolution proposing joinder 6361
to the port authority has become effective and the terms and 6362
conditions of joinder have been agreed to, the board of 6363
directors of the port authority shall by resolution either 6364
accept or reject such joinder. Such joinder shall be effective 6365
on adoption of the resolution accepting such joinder, unless the 6366
port authority to which a political subdivision or subdivisions 6367

including a county within which such port authority is located, 6368
are to be joined has authority under section 4582.14 of the 6369
Revised Code to levy a tax on property within its jurisdiction, 6370
then such joinder shall not be effective until approved by the 6371
affirmative vote of a majority of the electors voting on the 6372
question of such joinder. If more than one political subdivision 6373
is to be joined to the port authority, then the electors of such 6374
subdivision shall vote as a district and the majority 6375
affirmative vote shall be determined by the vote cast in such 6376
district as a whole. Such election shall be called by the board 6377
of directors of the port authority and shall be held, canvassed, 6378
and certified in the manner provided for the submission of tax 6379
levies under section 5705.191 of the Revised Code except that 6380
the question appearing on the ballot shall read: 6381

"Shall 6382

(name or names of political subdivisions to be joined) 6383

be joined to (name) port authority and the 6384

~~(name)~~ existing tax levy (levies) of such port authority 6385

(aggregating) 6386

..... mill ~~per dollar for each \$1~~ of valuation, which 6387

amounts to \$..... for each \$100,000 of valuation, be authorized 6388

to be 6389

levied against properties within 6390

....." 6391

(name or names of political subdivisions to be joined) 6392

If the question is approved such joinder shall be immediately 6393

effective and the port authority shall be authorized to extend 6394

the levy of such tax against all the taxable property within the 6395

political subdivision or political subdivisions which have been 6396
joined. If such question is approved at a general election then 6397
the port authority may amend its budget and resolution adopted 6398
pursuant to section 5705.34 of the Revised Code and such levy 6399
shall be placed on the current tax list and duplicate and 6400
collected as other taxes are collected from all taxable property 6401
within the port authority including the political subdivision or 6402
political subdivisions joined as a result of such election. 6403

Sec. 4582.26. After a port authority has been created, any 6404
municipal corporation, township, county, or other political 6405
subdivision, acting by ordinance or resolution, which is 6406
contiguous to any municipal corporation, township, county, or 6407
other political subdivision which participated in the creation 6408
of such port authority or to any municipal corporation, 6409
township, county, or other political subdivision which proposes 6410
to join the port authority at the same time and is contiguous to 6411
any municipal corporation, township, county, or other political 6412
subdivision which participated in the creation of such port 6413
authority, may join such port authority, and thereupon the 6414
jurisdiction and territory of the port authority includes the 6415
municipal corporation, county, township, or other political 6416
subdivision so joining. If more than one such political 6417
subdivision is to be joined to the port authority at the same 6418
time, then each such ordinance or resolution shall designate the 6419
political subdivisions which are to be so joined. Any territory 6420
or municipal corporation not included in a port authority and 6421
which is annexed to a municipal corporation included within the 6422
jurisdiction and territory of a port authority shall, on such 6423
annexation and without further proceedings, be annexed to and be 6424
included in the jurisdiction and territory of the port 6425
authority. Before such political subdivision or subdivisions are 6426

joined to a port authority, other than by annexation to a 6427
municipal corporation, the political subdivision or subdivisions 6428
theretofore comprising such port authority shall agree upon the 6429
terms and conditions pursuant to which such political 6430
subdivision or subdivisions are to be joined. For all purposes 6431
of sections 4582.21 to 4582.59 of the Revised Code, such 6432
political subdivision or subdivisions shall be considered to 6433
have participated in the creation of such port authority, except 6434
that the initial term of any director of the port authority 6435
appointed by such a political subdivision shall be four years. 6436
After each ordinance or resolution proposing joinder to the port 6437
authority has become effective and the terms and conditions of 6438
joinder have been agreed to, the board of directors of the port 6439
authority shall by resolution either accept or reject such 6440
joinder. Such joinder shall be effective upon adoption of the 6441
resolution accepting such joinder, unless the port authority to 6442
which a political subdivision or subdivisions, including a 6443
county within which such port authority is located, are to be 6444
joined, has authority under section 4582.40 of the Revised Code 6445
to levy a tax on property within its jurisdiction, then such 6446
joinder shall not be effective until approved by the affirmative 6447
vote of a majority of the electors voting on the question of the 6448
joinder. If more than one political subdivision is to be joined 6449
to the port authority, then the electors of such subdivisions 6450
shall vote as a district and the majority affirmative vote shall 6451
be determined by the vote cast in such district as a whole. The 6452
election shall be called by the board of directors of the port 6453
authority and shall be held, canvassed, and certified in the 6454
manner provided for the submission of tax levies under section 6455
5705.191 of the Revised Code except that the question appearing 6456
on the ballot shall read: 6457

"Shall 6458

(Name or names of political subdivisions to be joined) 6459

..... 6460

~~be joined~~) 6461

be joined to (Name) port authority 6462

~~(Name)~~ 6463

and the existing tax levy (levies) of such port authority 6464

(aggregating) mill ~~per dollar for each \$1 of tax~~ 6465

valuation, which amounts to \$..... for each \$100,000 of 6466

valuation, be authorized to be levied against properties within 6467

.....?" 6468

(Name or names of political subdivisions to be joined) 6469

If the question is approved the joinder becomes immediately 6470

effective and the port authority is authorized to extend the 6471

levy of such tax against all the taxable property within the 6472

political subdivision or political subdivisions which have been 6473

joined. If such question is approved at a general election, then 6474

the port authority may amend its budget and resolution adopted 6475

pursuant to section 5705.34 of the Revised Code and such levy 6476

shall be placed on the current tax list and duplicate and 6477

collected as other taxes are collected from all taxable property 6478

within the port authority including the political subdivision or 6479

political subdivisions joined as a result of the election. 6480

Sec. 5705.191. The taxing authority of any subdivision, 6481

other than the board of education of a school district or the 6482

taxing authority of a county school financing district, by a 6483

vote of two-thirds of all its members, may declare by resolution 6484

that the amount of taxes that may be raised within the ten-mill 6485
limitation by levies on the current tax duplicate will be 6486
insufficient to provide an adequate amount for the necessary 6487
requirements of the subdivision, and that it is necessary to 6488
levy a tax in excess of such limitation for any of the purposes 6489
in section 5705.19 of the Revised Code, or to supplement the 6490
general fund for the purpose of making appropriations for one or 6491
more of the following purposes: public assistance, human or 6492
social services, relief, welfare, hospitalization, health, and 6493
support of general hospitals, and that the question of such 6494
additional tax levy shall be submitted to the electors of the 6495
subdivision at a general, ~~or primary, or special~~ election to be 6496
held at a time therein specified. In the case of a qualifying 6497
library levy for the support of a library association or private 6498
corporation, the question of the levy shall be submitted to the 6499
electors of the association library district. Such resolution 6500
shall not include a levy on the current tax list and duplicate 6501
unless such election is to be held at or prior to the general 6502
election day of the current tax year. Such resolution shall 6503
conform to the requirements of section 5705.19 of the Revised 6504
Code, except that a levy to supplement the general fund for the 6505
purposes of public assistance, human or social services, relief, 6506
welfare, hospitalization, health, or the support of general or 6507
tuberculosis hospitals may not be for a longer period than ten 6508
years. All other levies under this section may not be for a 6509
longer period than five years unless a longer period is 6510
permitted by section 5705.19 of the Revised Code, and the 6511
resolution shall specify the date of holding such election, 6512
which shall not be earlier than ninety days after the adoption 6513
and certification of such resolution. The resolution shall go 6514
into immediate effect upon its passage and no publication of the 6515
same is necessary other than that provided for in the notice of 6516

election. A copy of such resolution, immediately after its 6517
passage, shall be certified to the board of elections of the 6518
proper county or counties in the manner provided by section 6519
5705.25 of the Revised Code, and such section shall govern the 6520
arrangements for the submission of such question and other 6521
matters with respect to such election, to which section 5705.25 6522
of the Revised Code refers, excepting that such election shall 6523
be held on the date of the general or primary election specified 6524
in the resolution, ~~which shall be consistent with the~~ 6525
~~requirements of section 3501.01 of the Revised Code,~~ provided 6526
that only one ~~special~~ election for the submission of such 6527
question may be held in any one calendar year ~~and provided that~~ 6528
~~a special election may be held upon the same day a primary~~ 6529
~~election is held.~~ Publication of notice of that election shall 6530
be made in a newspaper of general circulation in the county once 6531
a week for two consecutive weeks, or as provided in section 7.16 6532
of the Revised Code, prior to the election. If the board of 6533
elections operates and maintains a web site, the board of 6534
elections shall post notice of the election on its web site for 6535
thirty days prior to the election. 6536

If a majority of the electors voting on the question vote 6537
in favor thereof, the taxing authority of the subdivision may 6538
make the necessary levy within such subdivision or, in the case 6539
of a qualifying library levy for the support of a library 6540
association or private corporation, within the association 6541
library district, at the additional rate or at any lesser rate 6542
outside the ten-mill limitation on the tax list and duplicate 6543
for the purpose stated in the resolution. Such tax levy shall be 6544
included in the next annual tax budget that is certified to the 6545
county budget commission. 6546

After the approval of such a levy by the electors, the 6547

taxing authority of the subdivision may anticipate a fraction of 6548
the proceeds of such levy and issue anticipation notes. In the 6549
case of a continuing levy that is not levied for the purpose of 6550
current expenses, notes may be issued at any time after approval 6551
of the levy in an amount not more than fifty per cent of the 6552
total estimated proceeds of the levy for the succeeding ten 6553
years, less an amount equal to the fraction of the proceeds of 6554
the levy previously anticipated by the issuance of anticipation 6555
notes. In the case of a levy for a fixed period that is not for 6556
the purpose of current expenses, notes may be issued at any time 6557
after approval of the levy in an amount not more than fifty per 6558
cent of the total estimated proceeds of the levy throughout the 6559
remaining life of the levy, less an amount equal to the fraction 6560
of the proceeds of the levy previously anticipated by the 6561
issuance of anticipation notes. In the case of a levy for 6562
current expenses, notes may be issued after the approval of the 6563
levy by the electors and prior to the time when the first tax 6564
collection from the levy can be made. Such notes may be issued 6565
in an amount not more than fifty per cent of the total estimated 6566
proceeds of the levy throughout the term of the levy in the case 6567
of a levy for a fixed period, or fifty per cent of the total 6568
estimated proceeds for the first ten years of the levy in the 6569
case of a continuing levy. 6570

No anticipation notes that increase the net indebtedness 6571
of a county may be issued without the prior consent of the board 6572
of county commissioners of that county. The notes shall be 6573
issued as provided in section 133.24 of the Revised Code, shall 6574
have principal payments during each year after the year of their 6575
issuance over a period not exceeding the life of the levy 6576
anticipated, and may have a principal payment in the year of 6577
their issuance. 6578

"Taxing authority" and "subdivision" have the same 6579
meanings as in section 5705.01 of the Revised Code. 6580

This section is supplemental to and not in derogation of 6581
sections 5705.20, 5705.21, and 5705.22 of the Revised Code. 6582

Sec. 5705.192. (A) For the purposes of this section only, 6583
"taxing authority" includes a township board of park 6584
commissioners appointed under section 511.18 of the Revised 6585
Code. 6586

(B) A taxing authority may propose to replace an existing 6587
levy that the taxing authority is authorized to levy, regardless 6588
of the section of the Revised Code under which the authority is 6589
granted, except a school district emergency levy proposed 6590
pursuant to sections 5705.194 to 5705.197 of the Revised Code. 6591
The taxing authority may propose to replace the existing levy in 6592
its entirety at the rate at which it is authorized to be levied; 6593
may propose to replace a portion of the existing levy at a 6594
lesser rate; or may propose to replace the existing levy in its 6595
entirety and increase the rate at which it is levied. If the 6596
taxing authority proposes to replace an existing levy, the 6597
proposed levy shall be called a replacement levy and shall be so 6598
designated on the ballot. Except as otherwise provided in this 6599
division, a replacement levy shall be limited to the purpose of 6600
the existing levy, and shall appear separately on the ballot 6601
from, and shall not be conjoined with, the renewal of any other 6602
existing levy. In the case of an existing school district levy 6603
imposed under section 5705.21 of the Revised Code for the 6604
purpose specified in division (F) of section 5705.19 of the 6605
Revised Code, or in the case of an existing school district levy 6606
imposed under section 5705.217 of the Revised Code for the 6607
acquisition, construction, enlargement, renovation, and 6608

financing of permanent improvements, the replacement for that 6609
existing levy may be for the same purpose or for the purpose of 6610
general permanent improvements as defined in section 5705.21 of 6611
the Revised Code. The replacement for an existing levy imposed 6612
under division (L) of section 5705.19 or section 5705.222 of the 6613
Revised Code may be for any purpose authorized for a levy 6614
imposed under section 5705.222 of the Revised Code. 6615

The resolution proposing a replacement levy shall specify 6616
the purpose of the levy; its proposed rate expressed in mills; 6617
whether the proposed rate is the same as the rate of the 6618
existing levy, a reduction, or an increase; the extent of any 6619
reduction or increase expressed in mills; the first calendar 6620
year in which the levy will be due; and the term of the levy, 6621
expressed in years or, if applicable, that it will be levied for 6622
a continuing period of time. 6623

The sections of the Revised Code governing the maximum 6624
rate and term of the existing levy, the contents of the 6625
resolution that proposed the levy, the adoption of the 6626
resolution, the arrangements for the submission of the question 6627
of the levy, and notice of the election also govern the 6628
respective provisions of the proposal to replace the existing 6629
levy, except as provided in divisions (B) (1) to (4) of this 6630
section: 6631

(1) In the case of an existing school district levy that 6632
is imposed under section 5705.21 of the Revised Code for the 6633
purpose specified in division (F) of section 5705.19 of the 6634
Revised Code or under section 5705.217 of the Revised Code for 6635
the acquisition, construction, enlargement, renovation, and 6636
financing of permanent improvements, and that is to be replaced 6637
by a levy for general permanent improvements, the term of the 6638

replacement levy may be for a continuing period of time. 6639

(2) The date on which the election is held shall be as 6640
follows: 6641

(a) For the replacement of a levy with a fixed term of 6642
years, the date of the general election held during the last 6643
year the existing levy may be extended on the real and public 6644
utility property tax list and duplicate, or the date of ~~any~~the 6645
general or a primary election held in the ensuing year; 6646

(b) For the replacement of a levy imposed for a continuing 6647
period of time, the date of ~~any~~the general or a primary 6648
election held in any year after the year the levy to be replaced 6649
is first approved by the electors, except that only one election 6650
on the question of replacing the levy may be held during any 6651
calendar year. 6652

The failure by the electors to approve a proposal to 6653
replace a levy imposed for a continuing period of time does not 6654
terminate the existing continuing levy. 6655

(3) In the case of an existing school district levy 6656
imposed under division (B) of section 5705.21, division (C) of 6657
section 5705.212, or division ~~(J)~~(I) of section 5705.218 of the 6658
Revised Code, the rates allocated to the qualifying school 6659
district and to partnering community schools each may be 6660
increased or decreased or remain the same, and the total rate 6661
may be increased, decreased, or remain the same. 6662

(4) In the case of an existing levy imposed under division 6663
(L) of section 5705.19 of the Revised Code, the term may be for 6664
any number of years not exceeding ten or for a continuing period 6665
of time. 6666

(C) The form of the ballot at the election on the question 6667

of a replacement levy shall be as follows: 6668

"A replacement of a tax for the benefit of 6669
(name of subdivision or public library) for the purpose 6670
of (the purpose stated in the resolution) at a rate 6671
not exceeding mills for each ~~one dollar~~ \$1 of 6672
valuation, which amounts to \$..... ~~(rate expressed in-~~ 6673
~~dollars and cents)~~ for each ~~one hundred dollars~~ \$100,000 in 6674
valuation, for (number of years levy is to run, or 6675
that it will be levied for a continuous period of time) 6676

FOR THE TAX LEVY
AGAINST THE TAX LEVY

" 6680

If the replacement levy is proposed by a qualifying school 6681
district to replace an existing tax levied under division (B) of 6682
section 5705.21, division (C) (1) of section 5705.212, or 6683
division ~~(J)~~ (I) of section 5705.218 of the Revised Code, the 6684
form of the ballot shall be modified by adding, after the phrase 6685
"each ~~one dollar~~ \$1 of valuation," the following: "(of 6686
which mills is to be allocated to partnering community 6687
schools)." 6688

If the proposal is to replace an existing levy and 6689
increase the rate of the existing levy, the form of the ballot 6690
shall be changed by adding the words "..... mills of an 6691
existing levy and an increase of mills, to 6692
constitute" after the words "a replacement of." If the proposal 6693
is to replace only a portion of an existing levy, the form of 6694
the ballot shall be changed by adding the words "a portion of an 6695
existing levy, being a reduction of mills, to 6696

constitute" after the words "a replacement of." If the existing 6697
levy is imposed under division (B) of section 5705.21, division 6698
(C) (1) of section 5705.212, or division ~~(J)~~ (I) of section 6699
5705.218 of the Revised Code, the form of the ballot also shall 6700
state the portion of the total increased rate or of the total 6701
rate as reduced that is to be allocated to partnering community 6702
schools. 6703

If the tax is to be placed on the tax list of the current 6704
tax year, the form of the ballot shall be modified by adding at 6705
the end of the form the phrase ", commencing in 6706
(first year the replacement tax is to be levied), first due in 6707
calendar year (first calendar year in which the tax 6708
shall be due)."

The question covered by the resolution shall be submitted 6710
as a separate proposition, but may be printed on the same ballot 6711
with any other proposition submitted at the same election, other 6712
than the election of officers. More than one such question may 6713
be submitted at the same election. 6714

(D) Two or more existing levies, or any portion of those 6715
levies, may be combined into one replacement levy, so long as 6716
all of the existing levies are for the same purpose and either 6717
all are due to expire the same year or all are for a continuing 6718
period of time. The question of combining all or portions of 6719
those existing levies into the replacement levy shall appear as 6720
one ballot proposition before the electors. If the electors 6721
approve the ballot proposition, all or the stated portions of 6722
the existing levies are replaced by one replacement levy. 6723

(E) A levy approved in excess of the ten-mill limitation 6724
under this section shall be certified to the tax commissioner. 6725
In the first year of a levy approved under this section, the 6726

levy shall be extended on the tax lists after the February 6727
settlement succeeding the election at which the levy was 6728
approved. If the levy is to be placed on the tax lists of the 6729
current year, as specified in the resolution providing for its 6730
submission, the result of the election shall be certified 6731
immediately after the canvass by the board of elections to the 6732
taxing authority, which shall forthwith make the necessary levy 6733
and certify it to the county auditor, who shall extend it on the 6734
tax lists for collection. After the first year, the levy shall 6735
be included in the annual tax budget that is certified to the 6736
county budget commission. 6737

If notes are authorized to be issued in anticipation of 6738
the proceeds of the existing levy, notes may be issued in 6739
anticipation of the proceeds of the replacement levy, and such 6740
issuance is subject to the terms and limitations governing the 6741
issuance of notes in anticipation of the proceeds of the 6742
existing levy. 6743

(F) This section does not authorize a tax to be levied in 6744
any year after the year in which revenue is not needed for the 6745
purpose for which the tax is levied. 6746

Sec. 5705.194. The board of education of any city, local, 6747
exempted village, cooperative education, or joint vocational 6748
school district at any time may declare by resolution that the 6749
revenue that will be raised by all tax levies which the district 6750
is authorized to impose, when combined with state and federal 6751
revenues, will be insufficient to provide for the emergency 6752
requirements of the school district or to avoid an operating 6753
deficit, and that it is therefore necessary to levy an 6754
additional tax in excess of the ten-mill limitation. The 6755
resolution shall be confined to a single purpose and shall 6756

specify that purpose. If the levy is proposed to renew all or a 6757
portion of the proceeds derived from one or more existing levies 6758
imposed pursuant to this section, it shall be called a renewal 6759
levy and shall be so designated on the ballot. If two or more 6760
existing levies are to be included in a single renewal levy but 6761
are not scheduled to expire in the same year, the resolution 6762
shall specify that the existing levies to be renewed shall not 6763
be levied after the year preceding the year in which the renewal 6764
levy is first imposed. Notwithstanding the original purpose of 6765
any one or more existing levies that are to be in any single 6766
renewal levy, the purpose of the renewal levy may be either to 6767
avoid an operating deficit or to provide for the emergency 6768
requirements of the school district. The resolution shall 6769
further specify the amount of money it is necessary to raise for 6770
the specified purpose for each calendar year the millage is to 6771
be imposed; if a renewal levy, whether the levy is to renew all, 6772
or a portion of, the proceeds derived from one or more existing 6773
levies; and the number of years in which the millage is to be in 6774
effect, which may include a levy upon the current year's tax 6775
list. The number of years may be any number not exceeding ten. 6776

The question shall be submitted at a ~~special-general or~~ 6777
primary election on a date specified in the resolution. The date 6778
shall not be earlier than eighty days after the adoption and 6779
certification of the resolution to the county auditor and shall 6780
be consistent with the requirements of section 3501.01 of the 6781
Revised Code. A resolution for a renewal levy shall not be 6782
placed on the ballot unless the question is submitted on a date 6783
on which a ~~special-general or primary~~ election may be held ~~under~~ 6784
~~division (D) of section 3501.01 of the Revised Code, except for~~ 6785
~~the first Tuesday after the first Monday in August, during the~~ 6786
last year the levy to be renewed may be extended on the real and 6787

public utility property tax list and duplicate, or at ~~any~~the 6788
general or a primary election held in the ensuing year, except 6789
that if the resolution proposes renewing two or more existing 6790
levies, the question shall be submitted on the date of the 6791
general or a primary election held during the last year at least 6792
one of the levies to be renewed may be extended on that list and 6793
duplicate, or at ~~any~~the general or a primary election held 6794
during the ensuing year. For purposes of this section, a levy 6795
shall be considered to be an "existing levy" through the year 6796
following the last year it can be placed on the real and public 6797
utility property tax list and duplicate. 6798

~~The submission of questions to the electors under this~~ 6799
~~section is subject to the limitation on the number of election~~ 6800
~~dates established by section 5705.214 of the Revised Code.~~ 6801

The resolution shall go into immediate effect upon its 6802
passage, and no publication of the resolution shall be necessary 6803
other than that provided for in the notice of election. A copy 6804
of the resolution shall immediately after its passing be 6805
certified to the county auditor of the proper county. Section 6806
5705.195 of the Revised Code shall govern the arrangements for 6807
the submission of questions to the electors under this section 6808
and other matters concerning the election. Publication of notice 6809
of the election shall be made in one newspaper of general 6810
circulation in the county once a week for two consecutive weeks, 6811
or as provided in section 7.16 of the Revised Code, prior to the 6812
election. If the board of elections operates and maintains a web 6813
site, the board of elections shall post notice of the election 6814
on its web site for thirty days prior to the election. If a 6815
majority of the electors voting on the question submitted in an 6816
election vote in favor of the levy, the board of education of 6817
the school district may make the additional levy necessary to 6818

raise the amount specified in the resolution for the purpose 6819
stated in the resolution. The tax levy shall be included in the 6820
next tax budget that is certified to the county budget 6821
commission. 6822

After the approval of the levy and prior to the time when 6823
the first tax collection from the levy can be made, the board of 6824
education may anticipate a fraction of the proceeds of the levy 6825
and issue anticipation notes in an amount not exceeding the 6826
total estimated proceeds of the levy to be collected during the 6827
first year of the levy. 6828

The notes shall be issued as provided in section 133.24 of 6829
the Revised Code, shall have principal payments during each year 6830
after the year of their issuance over a period not to exceed 6831
five years, and may have principal payment in the year of their 6832
issuance. 6833

Sec. 5705.195. Within five days after the resolution is 6834
certified to the county auditor as provided by section 5705.194 6835
of the Revised Code, the auditor shall calculate and certify to 6836
the taxing authority the annual levy, expressed in dollars and 6837
cents for each one hundred thousand dollars of valuation as well 6838
as in mills for each one dollar of valuation, throughout the 6839
life of the levy which will be required to produce the annual 6840
amount set forth in the resolution assuming that the amount of 6841
the tax list of such subdivision remains throughout the life of 6842
the levy the same as the amount of the tax list for the current 6843
year, and if this is not determined, the estimated amount 6844
submitted by the auditor to the county budget commission. When 6845
considering the tangible personal property component of the tax 6846
valuation of the subdivision, the county auditor shall take into 6847
account the assessment percentages prescribed in section 5711.22 6848

of the Revised Code. The tax commissioner may issue rules, 6849
orders, or instructions directing how the assessment percentages 6850
must be utilized. 6851

Upon receiving the certification from the county auditor, 6852
if the taxing authority desires to proceed with the submission 6853
of the question it shall, not less than ninety days before the 6854
day of such election, certify its resolution, together with the 6855
amount of the average tax levy, expressed in dollars and cents 6856
for each one hundred thousand dollars of valuation as well as in 6857
mills for each one dollar of valuation, estimated by the 6858
auditor, and the number of years the levy is to run to the board 6859
of elections of the county which shall prepare the ballots and 6860
make other necessary arrangements for the submission of the 6861
question to the voters of the subdivision. 6862

Sec. 5705.196. The election provided for in section 6863
5705.194 of the Revised Code shall be held at the regular places 6864
for voting in the district, and shall be conducted, canvassed, 6865
and certified in the same manner as regular elections in the 6866
district for the election of county officers, provided that in 6867
any such election in which only part of the electors of a 6868
precinct are qualified to vote, the board of elections may 6869
assign voters in such part to an adjoining precinct. Such an 6870
assignment may be made to an adjoining precinct in another 6871
county with the consent and approval of the board of elections 6872
of such other county. Notice of the election shall be published 6873
in one newspaper of general circulation in the district once a 6874
week for two consecutive weeks or as provided in section 7.16 of 6875
the Revised Code, prior to the election. If the board of 6876
elections operates and maintains a web site, the board of 6877
elections shall post notice of the election on its web site for 6878
thirty days prior to the election. Such notice shall state the 6879

annual proceeds of the proposed levy, the purpose for which such 6880
proceeds are to be used, the number of years during which the 6881
levy shall run, and the estimated average additional tax rate 6882
expressed in dollars and cents for each one hundred thousand 6883
dollars of valuation as well as in mills for each one dollar of 6884
valuation, outside the limitation imposed by Section 2 of 6885
Article XII, Ohio Constitution, as certified by the county 6886
auditor. 6887

Sec. 5705.197. The form of the ballot to be used at the 6888
election provided for in section 5705.195 of the Revised Code 6889
shall be as follows: 6890

"Shall a levy be imposed by the (here insert 6891
name of school district) for the purpose of (here 6892
insert purpose of levy) in the sum of (here insert 6893
annual amount the levy is to produce) and a levy of taxes to be 6894
made outside of the ten-mill limitation estimated by the county 6895
auditor to average (here insert number of mills) 6896
mills for each ~~one dollar~~ \$1 of valuation, which amounts 6897
to (here insert rate expressed in dollars and cents) 6898
for each ~~one hundred dollars~~ \$100,000 of valuation, for a period 6899
of (here insert the number of years the millage is to 6900
be imposed) years? 6901

For the Tax Levy
Against the Tax Levy

"

The purpose for which the tax is to be levied shall be 6906
printed in the space indicated, in boldface type of at least 6907
twice the size of the type immediately surrounding it. 6908

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

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

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

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

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

If the levy submitted is a proposal to renew all or a portion of more than one existing levy, the form of the ballot may be changed in any of the manners provided in division (A), (B), or (C) of this section, or any combination of those manners, as 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 6938
above (here insert the number of existing levies) existing 6939
levies will not be collected after (here insert the 6940
current tax year or, if not the current tax year, the applicable 6941
tax year)."

Sec. 5705.199. (A) At any time the board of education of a 6943
city, local, exempted village, cooperative education, or joint 6944
vocational school district, by a vote of two-thirds of all its 6945
members, may declare by resolution that the revenue that will be 6946
raised by all tax levies that the district is authorized to 6947
impose, when combined with state and federal revenues, will be 6948
insufficient to provide for the necessary requirements of the 6949
school district, and that it is therefore necessary to levy a 6950
tax in excess of the ten-mill limitation for the purpose of 6951
providing for the necessary requirements of the school district. 6952
Such a levy shall be proposed as a substitute for all or a 6953
portion of one or more existing levies imposed under sections 6954
5705.194 to 5705.197 of the Revised Code or under this section, 6955
by levying a tax as follows: 6956

(1) In the initial year the levy is in effect, the levy 6957
shall be in a specified amount of money equal to the aggregate 6958
annual dollar amount of proceeds derived from the levy or 6959
levies, or portion thereof, being substituted. 6960

(2) In each subsequent year the levy is in effect, the 6961
levy shall be in a specified amount of money equal to the sum of 6962
the following: 6963

(a) The dollar amount of the proceeds derived from the 6964
levy in the prior year; and 6965

(b) The dollar amount equal to the product of the total 6966

taxable value of all taxable real property in the school 6967
district in the then-current year, excluding carryover property 6968
as defined in section 319.301 of the Revised Code, multiplied by 6969
the annual levy, expressed in mills for each one dollar of 6970
valuation, that was required to produce the annual dollar amount 6971
of the levy under this section in the prior year; provided, that 6972
the amount under division (A)(2)(b) of this section shall not be 6973
less than zero. 6974

(B) The resolution proposing the substitute levy shall 6975
specify the annual dollar amount the levy is to produce in its 6976
initial year; the first calendar year in which the levy will be 6977
due; and the term of the levy expressed in years, which may be 6978
any number not exceeding ten, or for a continuing period of 6979
time. The resolution shall specify the date of holding the 6980
election, which shall not be earlier than ninety days after 6981
certification of the resolution to the board of elections, and 6982
which shall be ~~consistent with the requirements of section~~ 6983
~~3501.01 of the Revised Code~~ the date of a general or primary 6984
election. If two or more existing levies are to be included in a 6985
single substitute levy, but are not scheduled to expire in the 6986
same year, the resolution shall specify that the existing levies 6987
to be substituted shall not be levied after the year preceding 6988
the year in which the substitute levy is first imposed. 6989

The resolution shall go into immediate effect upon its 6990
passage, and no publication of the resolution shall be necessary 6991
other than that provided for in the notice of election. A copy 6992
of the resolution shall immediately after its passage be 6993
certified to the county auditor in the manner provided by 6994
section 5705.195 of the Revised Code, and sections 5705.194 and 6995
5705.196 of the Revised Code shall govern the arrangements for 6996
the submission of the question and other matters concerning the 6997

notice of election and the election, except as may be provided 6998
otherwise in this section. 6999

(C) The form of the ballot to be used at the election on 7000
the question of a levy under this section shall be as follows: 7001

"Shall a tax levy substituting for an existing levy be 7002
imposed by the (here insert name of school district) 7003
for the purpose of providing for the necessary requirements of 7004
the school district in the initial sum of (here 7005
insert the annual dollar amount the levy is to produce in its 7006
initial year), and a levy of taxes be made outside of the ten- 7007
mill limitation estimated by the county auditor to 7008
require (here insert number of mills) mills for each 7009
~~one dollar~~ \$1 of valuation, which amounts to \$..... ~~(here~~ 7010
~~insert rate expressed in dollars and cents)~~ for each ~~one hundred~~ 7011
~~dollars~~ \$100,000 of valuation for the initial year of the tax, 7012
for a period of (here insert the number of years the 7013
levy is to be imposed, or that it will be levied for a 7014
continuing period of time), commencing in (first year 7015
the tax is to be levied), first due in calendar year 7016
(first calendar year in which the tax shall be due), with the 7017
sum of such tax to increase only if and as new land or real 7018
property improvements not previously taxed by the school 7019
district are added to its tax list? 7020

FOR THE TAX LEVY
AGAINST THE TAX LEVY

" 7024

If the levy submitted is a proposal to substitute all or a 7025
portion of more than one existing levy, the form of the ballot 7026

may be changed so long as the ballot reflects the number of 7027
levies to be substituted and that none of the existing levies to 7028
be substituted will be levied after the year preceding the year 7029
in which the substitute levy is first imposed. The form of the 7030
ballot shall be modified by substituting the statement "Shall a 7031
tax levy substituting for an existing levy" with "Shall a tax 7032
levy substituting for existing levies" and adding the following 7033
statement after "added to its tax list?" and before "For the Tax 7034
Levy": 7035

"If approved, any remaining tax years on any of 7036
the (here insert the number of existing levies) 7037
existing levies will not be collected after (here 7038
insert the current tax year or, if not the current tax year, the 7039
applicable tax year)." 7040

~~(D) The submission of questions to the electors under this 7041
section is subject to the limitation on the number of election 7042
dates established by section 5705.214 of the Revised Code. 7043~~

~~(E)~~ If a majority of the electors voting on the question 7044
so submitted in an election vote in favor of the levy, the board 7045
of education may make the necessary levy within the school 7046
district at the rate and for the purpose stated in the 7047
resolution. The tax levy shall be included in the next tax 7048
budget that is certified to the county budget commission. 7049

~~(F)~~ (E) A levy for a continuing period of time may be 7050
decreased pursuant to section 5705.261 of the Revised Code. 7051

~~(G)~~ (F) A levy under this section substituting for all or 7052
a portion of one or more existing levies imposed under sections 7053
5705.194 to 5705.197 of the Revised Code or under this section 7054
shall be treated as having renewed the levy or levies being 7055

substituted for purposes of the payments made under sections 7056
5751.20 to 5751.22 of the Revised Code. 7057

~~(H)~~ (G) After the approval of a levy on the current tax 7058
list and duplicate, and prior to the time when the first tax 7059
collection from the levy can be made, the board of education may 7060
anticipate a fraction of the proceeds of the levy and issue 7061
anticipation notes in a principal amount not exceeding fifty per 7062
cent of the total estimated proceeds of the levy to be collected 7063
during the first year of the levy. The notes shall be issued as 7064
provided in section 133.24 of the Revised Code, shall have 7065
principal payments during each year after the year of their 7066
issuance over a period not to exceed five years, and may have a 7067
principal payment in the year of their issuance. 7068

Sec. 5705.21. (A) At any time, the board of education of 7069
any city, local, exempted village, cooperative education, or 7070
joint vocational school district, by a vote of two-thirds of all 7071
its members, may declare by resolution that the amount of taxes 7072
that may be raised within the ten-mill limitation by levies on 7073
the current tax duplicate will be insufficient to provide an 7074
adequate amount for the necessary requirements of the school 7075
district, that it is necessary to levy a tax in excess of such 7076
limitation for one of the purposes specified in division (A), 7077
(D), (F), (H), or (DD) of section 5705.19 of the Revised Code, 7078
for general permanent improvements, for the purpose of operating 7079
a cultural center, for the purpose of providing for school 7080
safety and security, or for the purpose of providing education 7081
technology, and that the question of such additional tax levy 7082
shall be submitted to the electors of the school district at a 7083
~~special-general or primary~~ election on a day to be specified in 7084
the resolution. In the case of a qualifying library levy for the 7085
support of a library association or private corporation, the 7086

question shall be submitted to the electors of the association 7087
library district. If the resolution states that the levy is for 7088
the purpose of operating a cultural center, the ballot shall 7089
state that the levy is "for the purpose of operating 7090
the..... (name of cultural center)." 7091

As used in this division, "cultural center" means a 7092
freestanding building, separate from a public school building, 7093
that is open to the public for educational, musical, artistic, 7094
and cultural purposes; "education technology" means, but is not 7095
limited to, computer hardware, equipment, materials, and 7096
accessories, equipment used for two-way audio or video, and 7097
software; and "general permanent improvements" means permanent 7098
improvements without regard to the limitation of division (F) of 7099
section 5705.19 of the Revised Code that the improvements be a 7100
specific improvement or a class of improvements that may be 7101
included in a single bond issue. 7102

A resolution adopted under this division shall be confined 7103
to a single purpose and shall specify the amount of the increase 7104
in rate that it is necessary to levy, the purpose of the levy, 7105
and the number of years during which the increase in rate shall 7106
be in effect. The number of years may be any number not 7107
exceeding five or, if the levy is for current expenses of the 7108
district or for general permanent improvements, for a continuing 7109
period of time. 7110

(B) (1) The board of education of a qualifying school 7111
district, by resolution, may declare that it is necessary to 7112
levy a tax in excess of the ten-mill limitation for the purpose 7113
of paying the current expenses of partnering community schools 7114
and, if any of the levy proceeds are so allocated, of the 7115
district. A qualifying school district that is not a municipal 7116

school district may allocate all of the levy proceeds to 7117
partnering community schools. A municipal school district shall 7118
allocate a portion of the levy proceeds to the current expenses 7119
of the district. The resolution shall declare that the question 7120
of the additional tax levy shall be submitted to the electors of 7121
the school district at a ~~special~~ general or primary election on 7122
a day to be specified in the resolution. The resolution shall 7123
state the purpose of the levy, the rate of the tax expressed in 7124
mills per dollar of taxable value, the number of such mills to 7125
be levied for the current expenses of the partnering community 7126
schools and the number of such mills, if any, to be levied for 7127
the current expenses of the school district, the number of years 7128
the tax will be levied, and the first year the tax will be 7129
levied. The number of years the tax may be levied may be any 7130
number not exceeding ten years, or for a continuing period of 7131
time. 7132

The levy of a tax for the current expenses of a partnering 7133
community school under this section and the distribution of 7134
proceeds from the tax by a qualifying school district to 7135
partnering community schools is hereby determined to be a proper 7136
public purpose. 7137

(2) (a) If any portion of the levy proceeds are to be 7138
allocated to the current expenses of the qualifying school 7139
district, the form of the ballot at an election held pursuant to 7140
division (B) of this section shall be as follows: 7141

"Shall a levy be imposed by the..... (insert the name 7142
of the qualifying school district) for the purpose of current 7143
expenses of the school district and of partnering community 7144
schools at a rate not exceeding..... (insert the number of 7145
mills) mills for each ~~one dollar~~ \$1 of valuation, of which..... 7146

(insert the number of mills to be allocated to partnering community schools) mills is to be allocated to partnering community schools), which amounts to \$..... ~~(insert the rate expressed in dollars and cents)~~ for each ~~one hundred dollars~~ \$100,000 of valuation, for..... (insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time), beginning..... (insert first year the tax is to be levied), which will first be payable in calendar year..... (insert the first calendar year in which the tax would be payable)?

FOR THE TAX LEVY
AGAINST THE TAX LEVY

"

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

"Shall a levy be imposed by the..... (insert the name of the qualifying school district) for the purpose of current expenses of partnering community schools at a rate not exceeding..... (insert the number of mills) mills for each one dollar of valuation which amounts to \$..... ~~(insert the rate expressed in dollars and cents)~~ for each ~~one hundred dollars~~ \$100,000 of valuation, for..... (insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time), beginning..... (insert first year the tax is to be levied), which will first be payable in calendar year..... (insert the first calendar year in which the tax would be payable)?

FOR THE TAX LEVY
AGAINST THE TAX LEVY

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7177

7178

"

7179

(3) Upon each receipt of a tax distribution by the 7180
qualifying school district, the board of education shall credit 7181
the portion allocated to partnering community schools to the 7182
partnering community schools fund. All income from the 7183
investment of money in the partnering community schools fund 7184
shall be credited to that fund. 7185

(a) If the qualifying school district is a municipal 7186
school district, the board of education shall distribute the 7187
partnering community schools amount among the then qualifying 7188
community schools not more than forty-five days after the school 7189
district receives and deposits each tax distribution. From each 7190
tax distribution, each such partnering community school shall 7191
receive a portion of the partnering community schools amount in 7192
the proportion that the number of its resident students bears to 7193
the aggregate number of resident students of all such partnering 7194
community schools as of the date of receipt and deposit of the 7195
tax distribution. 7196

(b) If the qualifying school district is not a municipal 7197
school district, the board of education may distribute all or a 7198
portion of the amount in the partnering community schools fund 7199
during a fiscal year to partnering community schools on or 7200
before the first day of June of the preceding fiscal year. Each 7201
such partnering community school shall receive a portion of the 7202
amount distributed by the board from the partnering community 7203
schools fund during the fiscal year in the proportion that the 7204
number of its resident students bears to the aggregate number of 7205

resident students of all such partnering community schools as of 7206
the date the school district received and deposited the most 7207
recent tax distribution. On or before the fifteenth day of June 7208
of each fiscal year, the board of education shall announce an 7209
estimated allocation to partnering community schools for the 7210
ensuing fiscal year. The board is not required to allocate to 7211
partnering community schools the entire partnering community 7212
schools amount in the fiscal year in which a tax distribution is 7213
received and deposited in the partnering community schools fund. 7214
The estimated allocation shall be published on the web site of 7215
the school district and expressed as a dollar amount per 7216
resident student. The actual allocation to community schools in 7217
a fiscal year need not conform to the estimate published by the 7218
school district so long if the estimate was made in good faith. 7219

Distributions by a school district under division (B) (3) 7220
(b) of this section shall be made in accordance with 7221
distribution agreements entered into by the board of education 7222
and each partnering community school eligible for distributions 7223
under this division. The distribution agreements shall be 7224
certified to the department of education each fiscal year before 7225
the thirtieth day of July. Each agreement shall provide for at 7226
least three distributions by the school district to the 7227
partnering community school during the fiscal year and shall 7228
require the initial distribution be made on or before the 7229
thirtieth day of July. 7230

(c) For the purposes of division (B) of this section, the 7231
number of resident students shall be the number of such students 7232
reported under section 3317.03 of the Revised Code and 7233
established by the department of education as of the date of 7234
receipt and deposit of the tax distribution. 7235

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

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

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

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

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

(i) If the qualifying school district is a municipal

school district, the community school is sponsored by the 7265
district or is a party to an agreement with the district whereby 7266
the district and the community school endorse each other's 7267
programs; 7268

(ii) If the qualifying school district is not a municipal 7269
school district, the community school is sponsored by a sponsor 7270
that was rated as "exemplary" in the ratings most recently 7271
published under section 3314.016 of the Revised Code before the 7272
resolution proposing the levy is certified to the board of 7273
elections. 7274

(c) "Partnering community schools amount" means the 7275
product obtained, as of the receipt and deposit of the tax 7276
distribution, by multiplying the amount of a tax distribution by 7277
a fraction, the numerator of which is the number of mills per 7278
dollar of taxable value of the property tax to be allocated to 7279
partnering community schools, and the denominator of which is 7280
the total number of mills per dollar of taxable value authorized 7281
by the electors in the election held under division (B) of this 7282
section, each as set forth in the resolution levying the tax. If 7283
the resolution allocates all of the levy proceeds to partnering 7284
community schools, the "partnering schools amount" equals the 7285
amount of the tax distribution. 7286

(d) "Partnering community schools fund" means a separate 7287
fund established by the board of education of a qualifying 7288
school district for the deposit of partnering community school 7289
amounts under this section. 7290

(e) "Resident student" means a student enrolled in a 7291
partnering community school who is entitled to attend school in 7292
the qualifying school district under section 3313.64 or 3313.65 7293
of the Revised Code. 7294

(f) "Tax distribution" means a distribution of proceeds of 7295
the tax authorized by division (B) of this section under section 7296
321.24 of the Revised Code and distributions that are 7297
attributable to that tax under sections 323.156 and 4503.068 of 7298
the Revised Code or other applicable law. 7299

(C) A resolution adopted under this section shall specify 7300
the date of ~~holding~~ the general or primary election at which the 7301
question will appear on the ballot, which shall not be earlier 7302
than ninety days after the adoption and certification of the 7303
resolution ~~and which shall be consistent with the requirements~~ 7304
~~of section 3501.01 of the Revised Code.~~ 7305

A resolution adopted under this section may propose to 7306
renew one or more existing levies imposed under division (A) or 7307
(B) of this section or to increase or decrease a single levy 7308
imposed under either such division. 7309

If the board of education imposes one or more existing 7310
levies for the purpose specified in division (F) of section 7311
5705.19 of the Revised Code, the resolution may propose to renew 7312
one or more of those existing levies, or to increase or decrease 7313
a single such existing levy, for the purpose of general 7314
permanent improvements. 7315

If the resolution proposes to renew two or more existing 7316
levies, the levies shall be levied for the same purpose. The 7317
resolution shall identify those levies and the rates at which 7318
they are levied. The resolution also shall specify that the 7319
existing levies shall not be extended on the tax lists after the 7320
year preceding the year in which the renewal levy is first 7321
imposed, regardless of the years for which those levies 7322
originally were authorized to be levied. 7323

If the resolution proposes to renew an existing levy 7324
imposed under division (B) of this section, the rates allocated 7325
to the qualifying school district and to partnering community 7326
schools each may be increased or decreased or remain the same, 7327
and the total rate may be increased, decreased, or remain the 7328
same. The resolution and notice of election shall specify the 7329
number of the mills to be levied for the current expenses of the 7330
partnering community schools and the number of the mills, if 7331
any, to be levied for the current expenses of the qualifying 7332
school district. 7333

A resolution adopted under this section shall go into 7334
immediate effect upon its passage, and no publication of the 7335
resolution shall be necessary other than that provided for in 7336
the notice of election. A copy of the resolution shall 7337
immediately after its passing be certified to the board of 7338
elections of the proper county in the manner provided by section 7339
5705.25 of the Revised Code. That section shall govern the 7340
arrangements for the submission of such question and other 7341
matters concerning the election to which that section refers, 7342
including publication of notice of the election, except that the 7343
election shall be held on the date specified in the resolution. 7344
In the case of a resolution adopted under division (B) of this 7345
section, the publication of notice of that election shall state 7346
the number of the mills, if any, to be levied for the current 7347
expenses of partnering community schools and the number of the 7348
mills to be levied for the current expenses of the qualifying 7349
school district. If a majority of the electors voting on the 7350
question so submitted in an election vote in favor of the levy, 7351
the board of education may make the necessary levy within the 7352
school district or, in the case of a qualifying library levy for 7353
the support of a library association or private corporation, 7354

within the association library district, at the additional rate, 7355
or at any lesser rate in excess of the ten-mill limitation on 7356
the tax list, for the purpose stated in the resolution. A levy 7357
for a continuing period of time may be reduced pursuant to 7358
section 5705.261 of the Revised Code. The tax levy shall be 7359
included in the next tax budget that is certified to the county 7360
budget commission. 7361

(D) (1) After the approval of a levy on the current tax 7362
list and duplicate for current expenses, for recreational 7363
purposes, for community centers provided for in section 755.16 7364
of the Revised Code, or for a public library of the district 7365
under division (A) of this section, and prior to the time when 7366
the first tax collection from the levy can be made, the board of 7367
education may anticipate a fraction of the proceeds of the levy 7368
and issue anticipation notes in a principal amount not exceeding 7369
fifty per cent of the total estimated proceeds of the levy to be 7370
collected during the first year of the levy. 7371

(2) After the approval of a levy for general permanent 7372
improvements for a specified number of years or for permanent 7373
improvements having the purpose specified in division (F) of 7374
section 5705.19 of the Revised Code, the board of education may 7375
anticipate a fraction of the proceeds of the levy and issue 7376
anticipation notes in a principal amount not exceeding fifty per 7377
cent of the total estimated proceeds of the levy remaining to be 7378
collected in each year over a period of five years after the 7379
issuance of the notes. 7380

The notes shall be issued as provided in section 133.24 of 7381
the Revised Code, shall have principal payments during each year 7382
after the year of their issuance over a period not to exceed 7383
five years, and may have a principal payment in the year of 7384

their issuance. 7385

(3) After approval of a levy for general permanent 7386
improvements for a continuing period of time, the board of 7387
education may anticipate a fraction of the proceeds of the levy 7388
and issue anticipation notes in a principal amount not exceeding 7389
fifty per cent of the total estimated proceeds of the levy to be 7390
collected in each year over a specified period of years, not 7391
exceeding ten, after the issuance of the notes. 7392

The notes shall be issued as provided in section 133.24 of 7393
the Revised Code, shall have principal payments during each year 7394
after the year of their issuance over a period not to exceed ten 7395
years, and may have a principal payment in the year of their 7396
issuance. 7397

(4) After the approval of a levy on the current tax list 7398
and duplicate under division (B) of this section, and prior to 7399
the time when the first tax collection from the levy can be 7400
made, the board of education may anticipate a fraction of the 7401
proceeds of the levy for the current expenses of the school 7402
district and issue anticipation notes in a principal amount not 7403
exceeding fifty per cent of the estimated proceeds of the levy 7404
to be collected during the first year of the levy and allocated 7405
to the school district. The portion of the levy proceeds to be 7406
allocated to partnering community schools under that division 7407
shall not be included in the estimated proceeds anticipated 7408
under this division and shall not be used to pay debt charges on 7409
any anticipation notes. 7410

The notes shall be issued as provided in section 133.24 of 7411
the Revised Code, shall have principal payments during each year 7412
after the year of their issuance over a period not to exceed 7413
five years, and may have a principal payment in the year of 7414

their issuance. 7415

~~(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.~~ 7416
7417
7418

~~(F)~~The board of education of any school district that 7419
levies a tax under this section for the purpose of providing for 7420
school safety and security may report to the department of 7421
education how the district is using revenue from that tax. 7422

Sec. 5705.211. (A) As used in this section: 7423

(1) "Adjusted charge-off increase" for a tax year means 7424
two and two-tenths per cent of the cumulative carryover property 7425
value increase. 7426

(2) "Cumulative carryover property value increase" means 7427
the sum of the increases in carryover value certified under 7428
division (B) (2) of section 3317.015 of the Revised Code and 7429
included in a school district's total taxable value in the 7430
computation of recognized valuation under division (B) of that 7431
section for all fiscal years from the fiscal year that ends in 7432
the first tax year a levy under this section is extended on the 7433
tax list of real and public utility property until and including 7434
the fiscal year that ends in the current tax year. 7435

(3) "Taxes charged and payable" means the taxes charged 7436
and payable from a tax levy extended on the real and public 7437
utility property tax list and the general list of personal 7438
property before any reduction under section 319.302, 323.152, or 7439
323.158 of the Revised Code. 7440

(B) The board of education of a city, local, or exempted 7441
village school district may adopt a resolution proposing the 7442
levy of a tax in excess of the ten-mill limitation for the 7443

purpose of paying the current operating expenses of the 7444
district. If the resolution is approved as provided in division 7445
(D) of this section, the tax may be levied at such a rate each 7446
tax year that the total taxes charged and payable from the levy 7447
equals the adjusted charge-off increase for the tax year or 7448
equals a lesser amount as prescribed under division (C) of this 7449
section. The tax may be levied for a continuing period of time 7450
or for a specific number of years, but not fewer than five 7451
years, as provided in the resolution. The tax may not be placed 7452
on the tax list for a tax year beginning before the first day of 7453
January following adoption of the resolution. A board of 7454
education may not adopt a resolution under this section 7455
proposing to levy a tax under this section concurrently with any 7456
other tax levied by the board under this section. 7457

(C) After the first year a tax is levied under this 7458
section, the rate of the tax in any year shall not exceed the 7459
rate, estimated by the county auditor, that would cause the sums 7460
levied from the tax against carryover property to exceed one 7461
hundred four per cent of the sums levied from the tax against 7462
carryover property in the preceding year. A board of education 7463
imposing a tax under this section may specify in the resolution 7464
imposing the tax that the percentage shall be less than one 7465
hundred four per cent, but the percentage shall not be less than 7466
one hundred per cent. At any time after a resolution adopted 7467
under this section is approved by a majority of electors as 7468
provided in division (D) of this section, the board of 7469
education, by resolution, may decrease the percentage specified 7470
in the resolution levying the tax. 7471

(D) A resolution adopted under this section shall state 7472
that the purpose of the tax is to pay current operating expenses 7473
of the district, and shall specify the first year in which the 7474

tax is to be levied, the number of years the tax will be levied 7475
or that it will be levied for a continuing period of time, and 7476
the election at which the question of the tax is to appear on 7477
the ballot, which shall be a general or ~~special~~ primary election 7478
consistent with the requirements of section 3501.01 of the 7479
Revised Code. If the board of education specifies a percentage 7480
less than one hundred four per cent pursuant to division (C) of 7481
this section, the percentage shall be specified in the 7482
resolution. 7483

Upon adoption of the resolution, the board of education 7484
may certify a copy of the resolution to the proper county board 7485
of elections. The copy of the resolution shall be certified to 7486
the board of elections not later than ninety days before the day 7487
of the election at which the question of the tax is to appear on 7488
the ballot. Upon receiving a timely certified copy of such a 7489
resolution, the board of elections shall make the necessary 7490
arrangements for the submission of the question to the electors 7491
of the school district, and the election shall be conducted, 7492
canvassed, and certified in the same manner as regular elections 7493
in the school district for the election of members of the board 7494
of education. Notice of the election shall be published in a 7495
newspaper of general circulation in the school district once per 7496
week for four consecutive weeks or as provided in section 7.16 7497
of the Revised Code. The notice shall state that the purpose of 7498
the tax is for the current operating expenses of the school 7499
district, the first year the tax is to be levied, the number of 7500
years the tax is to be levied or that it is to be levied for a 7501
continuing period of time, that the tax is to be levied each 7502
year in an amount estimated to offset decreases in state base 7503
cost funding caused by appreciation in real estate values, and 7504
that the estimated additional tax in any year shall not exceed 7505

the previous year's by more than four per cent, or a lesser 7506
percentage specified in the resolution levying the tax, except 7507
for increases caused by the addition of new taxable property. 7508

The question shall be submitted as a separate proposition 7509
but may be printed on the same ballot with any other proposition 7510
submitted at the same election other than the election of 7511
officers. 7512

The form of the ballot shall be substantially as follows: 7513

"An additional tax for the benefit of (name of school 7514
district) for the purpose of paying the current operating 7515
expenses of the district, for (number of years or for 7516
continuing period of time), at a rate sufficient to offset any 7517
reduction in basic state funding caused by appreciation in real 7518
estate values? This levy will permit variable annual growth in 7519
revenue up to (amount specified by school district) 7520
per cent for the duration of the levy. 7521

For the tax levy
Against the tax levy

" 7525

If a majority of the electors of the school district 7526
voting on the question vote in favor of the question, the board 7527
of elections shall certify the results of the election to the 7528
board of education and to the tax commissioner immediately after 7529
the canvass. 7530

(E) When preparing any estimate of the contemplated 7531
receipts from a tax levied pursuant to this section for the 7532
purposes of sections 5705.28 to 5705.40 of the Revised Code, and 7533

in preparing to certify the tax under section 5705.34 of the Revised Code, a board of education authorized to levy such a tax shall use information supplied by the department of education to determine the adjusted charge-off increase for the tax year for which that certification is made. If the board levied a tax under this section in the preceding tax year, the sum to be certified for collection from the tax shall not exceed the sum that would exceed the limitation imposed under division (C) of this section. At the request of the board of education or the treasurer of the school district, the county auditor shall assist the board of education in determining the rate or sum that may be levied under this section.

The board of education shall certify the sum authorized to be levied to the county auditor, and, for the purpose of the county auditor determining the rate at which the tax is to be levied in the tax year, the sum so certified shall be the sum to be raised by the tax unless the sum exceeds the limitation imposed by division (C) of this section. A tax levied pursuant to this section shall not be levied at a rate in excess of the rate estimated by the county auditor to produce the sum certified by the board of education before the reductions under sections 319.302, 323.152, and 323.158 of the Revised Code. Notwithstanding section 5705.34 of the Revised Code, a board of education authorized to levy a tax under this section shall certify the tax to the county auditor before the first day of October of the tax year in which the tax is to be levied, or at a later date as approved by the tax commissioner.

Sec. 5705.212. (A) (1) The board of education of any school district, at any time and by a vote of two-thirds of all of its members, may declare by resolution that the amount of taxes that may be raised within the ten-mill limitation will be

insufficient to provide an adequate amount for the present and 7565
future requirements of the school district, that it is necessary 7566
to levy not more than five taxes in excess of that limitation 7567
for current expenses, and that each of the proposed taxes first 7568
will be levied in a different year, over a specified period of 7569
time. The board shall identify the taxes proposed under this 7570
section as follows: the first tax to be levied shall be called 7571
the "original tax." Each tax subsequently levied shall be called 7572
an "incremental tax." The rate of each incremental tax shall be 7573
identical, but the rates of such incremental taxes need not be 7574
the same as the rate of the original tax. The resolution also 7575
shall state that the question of these additional taxes shall be 7576
submitted to the electors of the school district at a ~~special-~~ 7577
general or primary election. The resolution shall specify 7578
separately for each tax proposed: the amount of the increase in 7579
rate that it is necessary to levy, expressed separately for the 7580
original tax and each incremental tax; that the purpose of the 7581
levy is for current expenses; the number of years during which 7582
the original tax shall be in effect; a specification that the 7583
last year in which the original tax is in effect shall also be 7584
the last year in which each incremental tax shall be in effect; 7585
and the year in which each tax first is proposed to be levied. 7586
The original tax may be levied for any number of years not 7587
exceeding ten, or for a continuing period of time. The 7588
resolution shall specify the date of holding the ~~special-general~~ 7589
or primary election, which shall not be earlier than ninety days 7590
after the adoption and certification of the resolution ~~and shall~~ 7591
~~be consistent with the requirements of section 3501.01 of the~~ 7592
~~Revised Code.~~ 7593

(2) The board of education, by a vote of two-thirds of all 7594
of its members, may adopt a resolution proposing to renew taxes 7595

levied other than for a continuing period of time under division 7596
(A) (1) of this section. Such a resolution shall provide for 7597
levying a tax and specify all of the following: 7598

(a) That the tax shall be called and designated on the 7599
ballot as a renewal levy; 7600

(b) The rate of the renewal tax, which shall be a single 7601
rate that combines the rate of the original tax and each 7602
incremental tax into a single rate. The rate of the renewal tax 7603
shall not exceed the aggregate rate of the original and 7604
incremental taxes. 7605

(c) The number of years, not to exceed ten, that the 7606
renewal tax will be levied, or that it will be levied for a 7607
continuing period of time; 7608

(d) That the purpose of the renewal levy is for current 7609
expenses; 7610

(e) Subject to the certification and notification 7611
requirements of section 5705.251 of the Revised Code, that the 7612
question of the renewal levy shall be submitted to the electors 7613
of the school district at the general election held during the 7614
last year the original tax may be extended on the real and 7615
public utility property tax list and duplicate or at a ~~special~~ 7616
general or primary election held during the ensuing year. 7617

(3) A resolution adopted under division (A) (1) or (2) of 7618
this section shall go into immediate effect upon its adoption 7619
and no publication of the resolution is necessary other than 7620
that provided for in the notice of election. Immediately after 7621
its adoption, a copy of the resolution shall be certified to the 7622
board of elections of the proper county in the manner provided 7623
by division (A) of section 5705.251 of the Revised Code, and 7624

that division shall govern the arrangements for the submission 7625
of the question and other matters concerning the election to 7626
which that section refers. The election shall be held on the 7627
date specified in the resolution. If a majority of the electors 7628
voting on the question so submitted in an election vote in favor 7629
of the taxes or a renewal tax, the board of education, if the 7630
original or a renewal tax is authorized to be levied for the 7631
current year, immediately may make the necessary levy within the 7632
school district at the authorized rate, or at any lesser rate in 7633
excess of the ten-mill limitation, for the purpose stated in the 7634
resolution. No tax shall be imposed prior to the year specified 7635
in the resolution as the year in which it is first proposed to 7636
be levied. The rate of the original tax and the rate of each 7637
incremental tax shall be cumulative, so that the aggregate rate 7638
levied in any year is the sum of the rates of both the original 7639
tax and all incremental taxes levied in or prior to that year 7640
under the same proposal. A tax levied for a continuing period of 7641
time under this section may be reduced pursuant to section 7642
5705.261 of the Revised Code. 7643

(B) Notwithstanding section 133.30 of the Revised Code, 7644
after the approval of a tax to be levied in the current or the 7645
succeeding year and prior to the time when the first tax 7646
collection from that levy can be made, the board of education 7647
may anticipate a fraction of the proceeds of the levy and issue 7648
anticipation notes in an amount not to exceed fifty per cent of 7649
the total estimated proceeds of the levy to be collected during 7650
the first year of the levy. The notes shall be sold as provided 7651
in Chapter 133. of the Revised Code. If anticipation notes are 7652
issued, they shall mature serially and in substantially equal 7653
amounts during each year over a period not to exceed five years; 7654
and the amount necessary to pay the interest and principal as 7655

the anticipation notes mature shall be deemed appropriated for 7656
those purposes from the levy, and appropriations from the levy 7657
by the board of education shall be limited each fiscal year to 7658
the balance available in excess of that amount. 7659

If the auditor of state has certified a deficit pursuant 7660
to section 3313.483 of the Revised Code, the notes authorized 7661
under this section may be sold in accordance with Chapter 133. 7662
of the Revised Code, except that the board may sell the notes 7663
after providing a reasonable opportunity for competitive 7664
bidding. 7665

(C) (1) The board of education of a qualifying school 7666
district, at any time and by a vote of two-thirds of all its 7667
members, may declare by resolution that it is necessary to levy 7668
not more than five taxes in excess of the ten-mill limitation 7669
for the current expenses of partnering community schools and, if 7670
any of the levy proceeds are so allocated, of the school 7671
district, and that each of the proposed taxes first will be 7672
levied in a different year, over a specified period of time. A 7673
qualifying school district that is not a municipal school 7674
district may allocate all of the levy proceeds to partnering 7675
community schools. A municipal school district shall allocate a 7676
portion of the levy proceeds to the current expenses of the 7677
district. The board shall identify the taxes proposed under this 7678
division in the same manner as in division (A) (1) of this 7679
section. The rate of each incremental tax shall be identical, 7680
but the rates of such incremental taxes need not be the same as 7681
the rate of the original tax. In addition to the specifications 7682
required of the resolution in division (A) of this section, the 7683
resolution shall state the number of the mills to be levied each 7684
year for the current expenses of the partnering community 7685
schools and the number of the mills, if any, to be levied each 7686

year for the current expenses of the school district. The number 7687
of mills for the current expenses of partnering community 7688
schools shall be the same for each of the incremental taxes, and 7689
the number of mills for the current expenses of the qualifying 7690
school district shall be the same for each of the incremental 7691
taxes. 7692

The levy of taxes for the current expenses of a partnering 7693
community school under division (C) of this section and the 7694
distribution of proceeds from the tax by a qualifying school 7695
district to partnering community schools is hereby determined to 7696
be a proper public purpose. 7697

(2) The board of education, by a vote of two-thirds of all 7698
of its members, may adopt a resolution proposing to renew taxes 7699
levied other than for a continuing period of time under division 7700
(C) (1) of this section. In such a renewal levy, the rates 7701
allocated to the qualifying school district and to partnering 7702
community schools each may be increased or decreased or remain 7703
the same, and the total rate may be increased, decreased, or 7704
remain the same. In addition to the requirements of division (A) 7705
(2) of this section, the resolution shall state the number of 7706
the mills to be levied for the current expenses of the 7707
partnering community schools and the number of the mills to be 7708
levied for the current expenses of the school district. 7709

(3) A resolution adopted under division (C) (1) or (2) of 7710
this section is subject to the rules and procedures prescribed 7711
by division (A) (3) of this section. 7712

(4) The proceeds of each tax levied under division (C) (1) 7713
or (2) of this section shall be credited and distributed in the 7714
manner prescribed by division (B) (3) of section 5705.21 of the 7715
Revised Code, and divisions (B) (4), (5), and (6) of that section 7716

apply to taxes levied under division (C) of this section. 7717

(5) Notwithstanding section 133.30 of the Revised Code, 7718
after the approval of a tax to be levied under division (C) (1) 7719
or (2) of this section, in the current or succeeding year and 7720
prior to the time when the first tax collection from that levy 7721
can be made, the board of education may anticipate a fraction of 7722
the proceeds of the levy for the current expenses of the 7723
qualifying school district and issue anticipation notes in a 7724
principal amount not exceeding fifty per cent of the estimated 7725
proceeds of the levy to be collected during the first year of 7726
the levy and allocated to the school district. The portion of 7727
levy proceeds to be allocated to partnering community schools 7728
shall not be included in the estimated proceeds anticipated 7729
under this division and shall not be used to pay debt charges on 7730
any anticipation notes. 7731

The notes shall be sold as provided in Chapter 133. of the 7732
Revised Code. If anticipation notes are issued, they shall 7733
mature serially and in substantially equal amounts during each 7734
year over a period not to exceed five years. The amount 7735
necessary to pay the interest and principal as the anticipation 7736
notes mature shall be deemed appropriated for those purposes 7737
from the levy, and appropriations from the levy by the board of 7738
education shall be limited each fiscal year to the balance 7739
available in excess of that amount. 7740

If the auditor of state has certified a deficit pursuant 7741
to section 3313.483 of the Revised Code, the notes authorized 7742
under this section may be sold in accordance with Chapter 133. 7743
of the Revised Code, except that the board may sell the notes 7744
after providing a reasonable opportunity for competitive 7745
bidding. 7746

As used in division (C) of this section, "qualifying school district" and "partnering community schools" have the same meanings as in section 5705.21 of the Revised Code.

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

Sec. 5705.213. (A) (1) The board of education of any school district, at any time and by a vote of two-thirds of all of its members, may declare by resolution that the amount of taxes that may 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 and that it is necessary to levy a tax in excess of that limitation for current expenses. The resolution also shall state that the question of the additional tax shall be submitted to the electors of the school district at a ~~special~~ general or primary election. The resolution shall specify, for each year the levy is in effect, the amount of money that the levy is proposed to raise, which may, for years after the first year the levy is made, be expressed in terms of a dollar or percentage increase over the prior year's amount. The resolution also shall specify that the purpose of the levy is for current expenses, the number of years during which the tax shall be in effect which may be for any number of years not exceeding ten, and the year in which the tax first is proposed to be levied. The resolution shall specify the date of holding the ~~special~~ general or primary election, which shall not be earlier than ninety-five days after the adoption and certification of the resolution to the county auditor and not earlier than ninety days after certification to the board of elections. ~~The date of the election shall be consistent with the requirements of section 3501.01 of the Revised Code.~~

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

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

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

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

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

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

(3) A resolution adopted under division (A) (1) or (2) of
this section shall go into immediate effect upon its adoption
and no publication of the resolution is necessary other than
that provided for in the notice of election. Immediately after
its adoption, a copy of the resolution shall be certified to the
county auditor of the proper county, who shall, within five
days, calculate and certify to the board of education the

estimated levy, for the first year, and for each subsequent year 7807
for which the tax is proposed to be in effect. The estimates 7808
shall be made both in mills for each dollar of valuation, and in 7809
dollars and cents for each one hundred thousand dollars of 7810
valuation. In making the estimates, the auditor shall assume 7811
that the amount of the tax list remains throughout the life of 7812
the levy, the same as the tax list for the current year. If the 7813
tax list for the current year is not determined, the auditor 7814
shall base the auditor's estimates on the estimated amount of 7815
the tax list for the current year as submitted to the county 7816
budget commission. 7817

If the board desires to proceed with the submission of the 7818
question, it shall certify its resolution, with the estimated 7819
tax levy expressed in mills and dollars and cents per one 7820
hundred thousand dollars of valuation for each year that the tax 7821
is proposed to be in effect, to the board of elections of the 7822
proper county in the manner provided by division (A) of section 7823
5705.251 of the Revised Code. Section 5705.251 of the Revised 7824
Code shall govern the arrangements for the submission of the 7825
question and other matters concerning the election to which that 7826
section refers. The election shall be held on the date specified 7827
in the resolution. If a majority of the electors voting on the 7828
question so submitted in an election vote in favor of the tax, 7829
and if the tax is authorized to be levied for the current year, 7830
the board of education immediately may make the additional levy 7831
necessary to raise the amount specified in the resolution or a 7832
lesser amount for the purpose stated in the resolution. 7833

~~(4) The submission of questions to the electors under this~~ 7834
~~section is subject to the limitation on the number of election~~ 7835
~~dates established by section 5705.214 of the Revised Code.~~ 7836

(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 this section may be sold in accordance with Chapter 133. of the Revised Code, except that the board may sell the notes after providing a reasonable opportunity for competitive bidding.

Sec. 5705.215. (A) The governing board of an educational service center that is the taxing authority of a county school financing district, upon receipt of identical resolutions adopted within a sixty-day period by a majority of the members of the board of education of each school district that is within the territory of the county school financing district, may submit a tax levy to the electors of the territory in the same manner as a school board may submit a levy under division (C) of

section 5705.21 of the Revised Code, except that: 7868

(1) The levy may be for a period not to exceed ten years, 7869
or, if the levy is solely for the purpose or purposes described 7870
in division (A) (2) (a) or (c) of this section, for a continuing 7871
period of time. 7872

(2) The purpose of the levy shall be one or more of the 7873
following: 7874

(a) For current expenses for the provision of special 7875
education and related services within the territory of the 7876
district; 7877

(b) For permanent improvements within the territory of the 7878
district for special education and related services; 7879

(c) For current expenses for specified educational 7880
programs within the territory of the district; 7881

(d) For permanent improvements within the territory of the 7882
district for specified educational programs; 7883

(e) For permanent improvements within the territory of the 7884
district. 7885

(B) If the levy provides for but is not limited to current 7886
expenses, the resolutions shall apportion the annual rate of the 7887
levy between current expenses and the other purposes. The 7888
apportionment need not be the same for each year of the levy, 7889
but the respective portions of the rate actually levied each 7890
year for current expenses and the other purposes shall be 7891
limited by that apportionment. 7892

(C) Prior to the application of section 319.301 of the 7893
Revised Code, the rate of a levy that is limited to, or to the 7894
extent that it is apportioned to, purposes other than current 7895

expenses shall be reduced in the same proportion in which the 7896
district's total valuation increases during the life of the levy 7897
because of additions to such valuation that have resulted from 7898
improvements added to the tax list and duplicate. 7899

(D) After the approval of a county school financing 7900
district levy under this section, the taxing authority may 7901
anticipate a fraction of the proceeds of such levy and may from 7902
time to time during the life of such levy, but in any given year 7903
prior to the time when the tax collection from such levy can be 7904
made for that year, issue anticipation notes in an amount not 7905
exceeding fifty per cent of the estimated proceeds of the levy 7906
to be collected in each year up to a period of five years after 7907
the date of the issuance of such notes, less an amount equal to 7908
the proceeds of such levy obligated for each year by the 7909
issuance of anticipation notes, provided that the total amount 7910
maturing in any one year shall not exceed fifty per cent of the 7911
anticipated proceeds of the levy for that year. Each issue of 7912
notes shall be sold as provided in Chapter 133. of the Revised 7913
Code, and shall, except for such limitation that the total 7914
amount of such notes maturing in any one year shall not exceed 7915
fifty per cent of the anticipated proceeds of such levy for that 7916
year, mature serially in substantially equal installments during 7917
each year over a period not to exceed five years after their 7918
issuance. 7919

(E) (1) In a resolution to be submitted to the taxing 7920
authority of a county school financing district under division 7921
(A) of this section calling for a ballot issue on the question 7922
of the levying of a tax for a continuing period of time by the 7923
taxing authority, the board of education of a school district 7924
that is part of the territory of the county school financing 7925
district also may propose to reduce the rate of one or more of 7926

that school district's property taxes levied for a continuing 7927
period of time in excess of the ten-mill limitation. The 7928
reduction in the rate of a property tax may be any amount, 7929
expressed in mills per one dollar of valuation, not exceeding 7930
the rate at which the tax is authorized to be levied. The 7931
reduction in the rate of a tax shall first take effect in the 7932
same year that the county school financing district tax takes 7933
effect, and shall continue for each year that the county school 7934
financing district tax is in effect. A board of education's 7935
resolution proposing to reduce the rate of one or more of its 7936
school district property taxes shall specifically identify each 7937
such tax and shall state for each tax the maximum rate at which 7938
it currently may be levied and the maximum rate at which it 7939
could be levied after the proposed reduction, expressed in mills 7940
per one dollar of valuation. 7941

Before submitting the resolution to the taxing authority 7942
of the county school financing district, the board of education 7943
of the school district shall certify a copy of it to the tax 7944
commissioner. Within ten days of receiving the copy, the tax 7945
commissioner shall certify to the board the reduction in the 7946
school district's total effective tax rate for each class of 7947
property that would have resulted if the proposed reduction in 7948
the rate or rates had been in effect the previous year. After 7949
receiving the certification from the commissioner, the board may 7950
amend its resolution to change the proposed property tax rate 7951
reduction before submitting the resolution to the financing 7952
district taxing authority. As used in this paragraph, "effective 7953
tax rate" has the same meaning as in section 323.08 of the 7954
Revised Code. 7955

If the board of education of a school district that is 7956
part of the territory of a county school financing district 7957

adopts a resolution proposing to reduce the rate of one or more 7958
of its property taxes in conjunction with the levying of a tax 7959
by the financing district, the resolution submitted by the board 7960
to the taxing authority of the financing district under division 7961
(A) of this section does not have to be identical in this 7962
respect to the resolutions submitted by the boards of education 7963
of the other school districts that are part of the territory of 7964
the county school financing district. 7965

(2) Each school district that is part of the territory of 7966
a county school financing district may tailor to its own 7967
situation a proposed reduction in one or more property tax rates 7968
in conjunction with the proposed levying of a tax by the county 7969
school financing district; if one such school district proposes 7970
a reduction in one or more tax rates, another school district 7971
may propose a reduction of a different size or may propose no 7972
reduction. Within each school district that is part of the 7973
territory of the county school financing district, the electors 7974
shall vote on one ballot issue combining the question of the 7975
levying of the tax by the taxing authority of the county school 7976
financing district with, if any such reduction is proposed, the 7977
question of the reduction in the rate of one or more taxes of 7978
the school district. If a majority of the electors of the county 7979
school financing district voting on the question of the proposed 7980
levying of a tax by the taxing authority of the financing 7981
district vote to approve the question, any tax reductions 7982
proposed by school districts that are part of the territory of 7983
the financing district also are approved. 7984

(3) The form of the ballot for an issue proposing to levy 7985
a county school financing district tax in conjunction with the 7986
reduction of the rate of one or more school district taxes shall 7987
be as follows: 7988

"Shall the (name of the county school financing district) be authorized to levy an additional tax for (purpose stated in the resolutions) at a rate not exceeding mills for each ~~one dollar~~ \$1 of valuation, which amounts to \$..... ~~(rate expressed in dollars and cents)~~ for each ~~one hundred dollars~~ \$100,000 of valuation, for a continuing period of time? If the county school financing district tax is approved, the rate of an existing tax currently levied by the (name of the school district of which the elector is a resident) at the rate of mills for each ~~one dollar~~ \$1 of valuation shall be reduced to mills until any such time as the county school financing district tax is decreased or repealed.

<input type="checkbox"/> For the issue
<input type="checkbox"/> Against the issue

"

If the board of education of the school district proposes to reduce the rate of more than one of its existing taxes, the second sentence of the ballot language shall be modified for residents of that district to express the rates at which those taxes currently are levied and the rates to which they would be reduced. If the board of education of the school district does not propose to reduce the rate of any of its taxes, the second sentence of the ballot language shall not be used for residents of that district. In any case, the first sentence of the ballot language shall be the same for all the electors in the county school financing district, but the second sentence shall be different in each school district depending on whether and in what amount the board of education of the school district

proposes to reduce the rate of one or more of its property 8019
taxes. 8020

(4) If the rate of a school district property tax is 8021
reduced pursuant to this division, the tax commissioner shall 8022
compute the percentage required to be computed for that tax 8023
under division (D) of section 319.301 of the Revised Code each 8024
year the rate is reduced as if the tax had been levied in the 8025
preceding year at the rate to which it has been reduced. If the 8026
reduced rate of a tax is increased under division (E) (5) of this 8027
section, the commissioner shall compute the percentage required 8028
to be computed for that tax under division (D) of section 8029
319.301 of the Revised Code each year the rate is increased as 8030
if the tax had been levied in the preceding year at the rate to 8031
which it has been increased. 8032

(5) After the levying of a county school financing 8033
district tax in conjunction with the reduction of the rate of 8034
one or more school district taxes is approved by the electors 8035
under this division, if the rate of the county school financing 8036
district tax is decreased pursuant to an election under section 8037
5705.261 of the Revised Code, the rate of each school district 8038
tax that had been reduced shall be increased by the number of 8039
mills obtained by multiplying the number of mills of the 8040
original reduction by the same percentage that the financing 8041
district tax rate is decreased. If the county school financing 8042
district tax is repealed pursuant to an election under section 8043
5705.261 of the Revised Code, each school district may resume 8044
levying the property taxes that had been reduced at the full 8045
rate originally approved by the electors. A reduction in the 8046
rate of a school district property tax under this division is a 8047
reduction in the rate at which the board of education may levy 8048
that tax only for the period during which the county school 8049

financing district tax is levied prior to any decrease or repeal 8050
under section 5705.261 of the Revised Code. The resumption of 8051
the authority of the board of education to levy an increased or 8052
the full rate of tax does not constitute the levying of a new 8053
tax in excess of the ten-mill limitation. 8054

Sec. 5705.217. (A) The board of education of a city, 8055
local, or exempted village school district, at any time by a 8056
vote of two-thirds of all its members, may declare by resolution 8057
that the amount of taxes that can be raised within the ten-mill 8058
limitation will be insufficient to provide an adequate amount 8059
for the present and future requirements of the school district; 8060
that it is necessary to levy an additional tax in excess of that 8061
limitation for the purposes of providing funds for current 8062
operating expenses and for general permanent improvements as 8063
defined in section 5705.21 of the Revised Code; and that the 8064
question of the tax shall be submitted to the electors of the 8065
district at a ~~special-general or primary~~ election. The tax may 8066
be levied for a specified number of years not exceeding five or 8067
for a continuing period of time. The resolution shall specify 8068
the proposed tax rate, the first year the tax will be levied, 8069
and the number of years it will be levied, or that it will be 8070
levied for a continuing period of time. The resolution shall 8071
apportion the annual rate of the tax between current operating 8072
expenses and permanent improvements. The apportionment may but 8073
need not be the same for each year of the tax, but the 8074
respective portions of the rate actually levied each year for 8075
current operating expenses and permanent improvements shall be 8076
limited by the apportionment. 8077

The resolution shall specify the date of holding the 8078
~~special-general or primary~~ election, which shall not be earlier 8079
than ninety days after certification of the resolution to the 8080

~~board of elections and shall be consistent with the requirements~~ 8081
~~of section 3501.01 of the Revised Code.~~ The resolution shall go 8082
into immediate effect upon its passage, and no publication of it 8083
is necessary other than that provided in the notice of election. 8084
The board of education shall certify a copy of the resolution to 8085
the board of elections immediately after its adoption. Section 8086
5705.25 of the Revised Code governs the arrangements and form of 8087
the ballot for the submission of the question to the electors. 8088

If a majority of the electors voting on the question vote 8089
in favor of the tax, the board of education may make the levy at 8090
the additional rate, or at any lesser rate in excess of the ten- 8091
mill limitation. If the tax is for a continuing period of time, 8092
it may be decreased in accordance with section 5705.261 of the 8093
Revised Code. 8094

A board of education may adopt a resolution to renew one 8095
or more existing levies imposed under this section, or to 8096
increase or decrease the rate of a tax levied under this 8097
section, for the purpose of providing funds for either current 8098
expenses and general permanent improvements or solely for 8099
general permanent improvements. 8100

(B) (1) After the approval of a tax for current operating 8101
expenses under this section and prior to the time the first 8102
collection and distribution from the levy can be made, the board 8103
of education may anticipate a fraction of the proceeds of such 8104
levy and issue anticipation notes in a principal amount not 8105
exceeding fifty per cent of the total estimated proceeds of the 8106
tax to be collected during the first year of the levy. 8107

(2) After the approval of a tax for general permanent 8108
improvements levied under this section for a specified number of 8109
years, the board of education may anticipate a fraction of the 8110

proceeds of such tax and issue anticipation notes in a principal 8111
amount not exceeding fifty per cent of the total estimated 8112
proceeds of the tax remaining to be collected in each year over 8113
a specified period of years, not exceeding the number of years 8114
for which the tax was levied, after issuance of the notes. 8115

(3) After the approval of a tax for general permanent 8116
improvements levied under this section for a continuing period 8117
of time, the board of education may anticipate a fraction of the 8118
proceeds of such tax and issue anticipation notes in a principal 8119
amount not exceeding fifty per cent of the total estimated 8120
proceeds of the tax to be collected in each year over a 8121
specified period of years, not exceeding ten, after issuance of 8122
the notes. 8123

Anticipation notes under this section shall be issued as 8124
provided in section 133.24 of the Revised Code. Notes issued 8125
under division (B) (1) or (2) of this section shall have 8126
principal payments during each year after the year of their 8127
issuance over a period not to exceed five years, and may have a 8128
principal payment in the year of their issuance. Notes issued 8129
under division (B) (3) of this section shall have principal 8130
payments during each year after the year of their issuance over 8131
a period not to exceed ten years, and may have a principal 8132
payment in the year of their issuance. 8133

~~(C) The submission of a question to the electors under 8134
this section is subject to the limitation on the number of 8135
elections that can be held in a year under section 5705.214 of 8136
the Revised Code. 8137~~

Sec. 5705.218. (A) The board of education of a city, 8138
local, or exempted village school district, at any time by a 8139
vote of two-thirds of all its members, may declare by resolution 8140

that it may be necessary for the school district to issue 8141
general obligation bonds for permanent improvements. The 8142
resolution shall state all of the following: 8143

(1) The necessity and purpose of the bond issue; 8144

(2) The date of the ~~special-general~~ general or primary election at 8145
which the question shall be submitted to the electors; 8146

(3) The amount, approximate date, estimated rate of 8147
interest, and maximum number of years over which the principal 8148
of the bonds may be paid; 8149

(4) The necessity of levying a tax outside the ten-mill 8150
limitation to pay debt charges on the bonds and any anticipatory 8151
securities. 8152

On adoption of the resolution, the board shall certify a 8153
copy of it to the county auditor. The county auditor promptly 8154
shall estimate and certify to the board the average annual 8155
property tax rate required throughout the stated maturity of the 8156
bonds to pay debt charges on the bonds, in the same manner as 8157
under division (C) of section 133.18 of the Revised Code. 8158

(B) After receiving the county auditor's certification 8159
under division (A) of this section, the board of education of 8160
the city, local, or exempted village school district, by a vote 8161
of two-thirds of all its members, may declare by resolution that 8162
the amount of taxes that can be raised within the ten-mill 8163
limitation will be insufficient to provide an adequate amount 8164
for the present and future requirements of the school district; 8165
that it is necessary to issue general obligation bonds of the 8166
school district for permanent improvements and to levy an 8167
additional tax in excess of the ten-mill limitation to pay debt 8168
charges on the bonds and any anticipatory securities; that it is 8169

necessary for a specified number of years or for a continuing 8170
period of time to levy additional taxes in excess of the ten- 8171
mill limitation to provide funds for the acquisition, 8172
construction, enlargement, renovation, and financing of 8173
permanent improvements or to pay for current operating expenses, 8174
or both; and that the question of the bonds and taxes shall be 8175
submitted to the electors of the school district at a ~~special-~~ 8176
general or primary election, which shall not be earlier than 8177
ninety days after certification of the resolution to the board 8178
of elections, ~~and the date of which shall be consistent with-~~ 8179
~~section 3501.01 of the Revised Code.~~ The resolution shall 8180
specify all of the following: 8181

(1) The county auditor's estimate of the average annual 8182
property tax rate required throughout the stated maturity of the 8183
bonds to pay debt charges on the bonds; 8184

(2) The proposed rate of the tax, if any, for current 8185
operating expenses, the first year the tax will be levied, and 8186
the number of years it will be levied, or that it will be levied 8187
for a continuing period of time; 8188

(3) The proposed rate of the tax, if any, for permanent 8189
improvements, the first year the tax will be levied, and the 8190
number of years it will be levied, or that it will be levied for 8191
a continuing period of time. 8192

The resolution shall apportion the annual rate of the tax 8193
between current operating expenses and permanent improvements, 8194
if both taxes are proposed. The apportionment may but need not 8195
be the same for each year of the tax, but the respective 8196
portions of the rate actually levied each year for current 8197
operating expenses and permanent improvements shall be limited 8198
by the apportionment. The resolution shall go into immediate 8199

effect upon its passage, and no publication of it is necessary 8200
other than that provided in the notice of election. The board of 8201
education shall certify a copy of the resolution, along with 8202
copies of the auditor's estimate and its resolution under 8203
division (A) of this section, to the board of elections 8204
immediately after its adoption. 8205

(C) The board of elections shall make the arrangements for 8206
the submission to the electors of the school district of the 8207
question proposed under division (B) or ~~(J)~~ (I) of this section, 8208
and the election shall be conducted, canvassed, and certified in 8209
the same manner as regular elections in the district for the 8210
election of county officers. The resolution shall be put before 8211
the electors as one ballot question, with a favorable vote 8212
indicating approval of the bond issue, the levy to pay debt 8213
charges on the bonds and any anticipatory securities, the 8214
current operating expenses levy, the permanent improvements 8215
levy, and the levy for the current expenses of a qualifying 8216
school district and of partnering community schools, as those 8217
levies may be proposed. The board of elections shall publish 8218
notice of the election in a newspaper of general circulation in 8219
the school district once a week for two consecutive weeks, or as 8220
provided in section 7.16 of the Revised Code, prior to the 8221
election. If a board of elections operates and maintains a web 8222
site, that board also shall post notice of the election on its 8223
web site for thirty days prior to the election. The notice of 8224
election shall state all of the following: 8225

(1) The principal amount of the proposed bond issue; 8226

(2) The permanent improvements for which the bonds are to 8227
be issued; 8228

(3) The maximum number of years over which the principal 8229

of the bonds may be paid;	8230
(4) The estimated additional average annual property tax rate to pay the debt charges on the bonds, as certified by the county auditor;	8231 8232 8233
(5) The proposed rate of the additional tax, if any, for current operating expenses and, if the question is proposed under division (J) <u>(I)</u> of this section, the portion of the rate to be allocated to the school district and the portion to be allocated to partnering community schools;	8234 8235 8236 8237 8238
(6) The number of years the current operating expenses tax will be in effect, or that it will be in effect for a continuing period of time;	8239 8240 8241
(7) The proposed rate of the additional tax, if any, for permanent improvements;	8242 8243
(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;	8244 8245 8246
(9) The time and place of the special <u>general or primary</u> election.	8247 8248
(D) The form of the ballot for an election under this section is as follows:	8249 8250
"Shall the school district be authorized to do the following:	8251 8252
(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	8253 8254 8255 8256 8257

~~dollar \$1~~ of tax valuation, which amounts to ~~\$. (rate~~ 8258
~~expressed in cents or dollars and cents, such as "36 cents" or~~ 8259
~~"\$1.41")~~ for each ~~\$100~~ \$100,000 of tax valuation, to pay the 8260
annual debt charges on the bonds, and to pay debt charges on any 8261
notes issued in anticipation of those bonds?" 8262

If either a levy for permanent improvements or a levy for 8263
current operating expenses is proposed, or both are proposed, 8264
the ballot also shall contain the following language, as 8265
appropriate: 8266

"(2) Levy an additional property tax to provide funds for 8267
the acquisition, construction, enlargement, renovation, and 8268
financing of permanent improvements at a rate not 8269
exceeding mills for each ~~one dollar~~ \$1 of tax valuation, 8270
which amounts to ~~\$. (rate expressed in cents or dollars~~ 8271
~~and cents)~~ for each ~~\$100~~ \$100,000 of tax valuation, for 8272
(number of years of the levy, or a continuing period of time)? 8273

(3) Levy an additional property tax to pay current 8274
operating expenses at a rate not exceeding mills for 8275
each ~~one dollar~~ \$1 of tax valuation, which amounts to ~~\$.~~ 8276
~~(rate expressed in cents or dollars and cents)~~ for each ~~\$100~~ 8277
\$100,000 of tax valuation, for (number of years of the 8278
levy, or a continuing period of time)? 8279

FOR THE BOND ISSUE AND LEVY (OR LEVIES)	8280
AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)	8281

" 8282

If the question is proposed under division ~~(J)~~ (I) of this 8284
section, the form of the ballot shall be modified as prescribed 8285
by division ~~(J)~~ (I) (4) of this section. 8286

(E) The board of elections promptly shall certify the 8287
results of the election to the tax commissioner and the county 8288
auditor of the county in which the school district is located. 8289
If a majority of the electors voting on the question vote for 8290
it, the board of education may proceed with issuance of the 8291
bonds and with the levy and collection of the property tax or 8292
taxes at the additional rate or any lesser rate in excess of the 8293
ten-mill limitation. Any securities issued by the board of 8294
education under this section are Chapter 133. securities, as 8295
that term is defined in section 133.01 of the Revised Code. 8296

(F) (1) After the approval of a tax for current operating 8297
expenses under this section and prior to the time the first 8298
collection and distribution from the levy can be made, the board 8299
of education may anticipate a fraction of the proceeds of such 8300
levy and issue anticipation notes in a principal amount not 8301
exceeding fifty per cent of the total estimated proceeds of the 8302
tax to be collected during the first year of the levy. 8303

(2) After the approval of a tax under this section for 8304
permanent improvements having a specific purpose, the board of 8305
education may anticipate a fraction of the proceeds of such tax 8306
and issue anticipation notes in a principal amount not exceeding 8307
fifty per cent of the total estimated proceeds of the tax 8308
remaining to be collected in each year over a period of five 8309
years after issuance of the notes. 8310

(3) After the approval of a tax under this section for 8311
general permanent improvements as defined under section 5705.21 8312
of the Revised Code, the board of education may anticipate a 8313
fraction of the proceeds of such tax and issue anticipation 8314
notes in a principal amount not exceeding fifty per cent of the 8315
total estimated proceeds of the tax to be collected in each year 8316

over a specified period of years, not exceeding ten, after 8317
issuance of the notes. 8318

Anticipation notes under this section shall be issued as 8319
provided in section 133.24 of the Revised Code. Notes issued 8320
under division (F) (1) or (2) of this section shall have 8321
principal payments during each year after the year of their 8322
issuance over a period not to exceed five years, and may have a 8323
principal payment in the year of their issuance. Notes issued 8324
under division (F) (3) of this section shall have principal 8325
payments during each year after the year of their issuance over 8326
a period not to exceed ten years, and may have a principal 8327
payment in the year of their issuance. 8328

(G) A tax for current operating expenses or for permanent 8329
improvements levied under this section for a specified number of 8330
years may be renewed or replaced in the same manner as a tax for 8331
current operating expenses or for permanent improvements levied 8332
under section 5705.21 of the Revised Code. A tax for current 8333
operating expenses or for permanent improvements levied under 8334
this section for a continuing period of time may be decreased in 8335
accordance with section 5705.261 of the Revised Code. 8336

~~(H) The submission of a question to the electors under 8337
this section is subject to the limitation on the number of 8338
elections that can be held in a year under section 5705.214 of 8339
the Revised Code. 8340~~

~~(I)~~ A school district board of education proposing a 8341
ballot measure under this section to generate local resources 8342
for a project under the school building assistance expedited 8343
local partnership program under section 3318.36 of the Revised 8344
Code may combine the questions under division (D) of this 8345
section with a question for the levy of a property tax to 8346

generate moneys for maintenance of the classroom facilities 8347
acquired under that project as prescribed in section 3318.361 of 8348
the Revised Code. 8349

~~(J)~~(I) (1) After receiving the county auditor's 8350
certification under division (A) of this section, the board of 8351
education of a qualifying school district, by a vote of two- 8352
thirds of all its members, may declare by resolution that it is 8353
necessary to levy a tax in excess of the ten-mill limitation for 8354
the purpose of paying the current expenses of the school 8355
district and of partnering community schools, as defined in 8356
section 5705.21 of the Revised Code; that it is necessary to 8357
issue general obligation bonds of the school district for 8358
permanent improvements of the district and to levy an additional 8359
tax in excess of the ten-mill limitation to pay debt charges on 8360
the bonds and any anticipatory securities; and that the question 8361
of the bonds and taxes shall be submitted to the electors of the 8362
school district at a special election, which shall not be 8363
earlier than ninety days after certification of the resolution 8364
to the board of elections, and the date of which shall be 8365
consistent with section 3505.01 of the Revised Code. 8366

The levy of taxes for the current expenses of a partnering 8367
community school under division ~~(J)~~(I) of this section and the 8368
distribution of proceeds from the tax by a qualifying school 8369
district to partnering community schools is hereby determined to 8370
be a proper public purpose. 8371

(2) The tax for the current expenses of the school 8372
district and of partnering community schools is subject to the 8373
requirements of divisions (B) (3), (4), and (5) of section 8374
5705.21 of the Revised Code. 8375

(3) In addition to the required specifications of the 8376

resolution under division (B) of this section, the resolution 8377
shall express the rate of the tax in mills per dollar of taxable 8378
value, state the number of the mills to be levied for the 8379
current expenses of the partnering community schools and the 8380
number of the mills to be levied for the current expenses of the 8381
school district, specify the number of years (not exceeding ten) 8382
the tax will be levied or that it will be levied for a 8383
continuing period of time, and state the first year the tax will 8384
be levied. 8385

The resolution shall go into immediate effect upon its 8386
passage, and no publication of it is necessary other than that 8387
provided in the notice of election. The board of education shall 8388
certify a copy of the resolution, along with copies of the 8389
auditor's estimate and its resolution under division (A) of this 8390
section, to the board of elections immediately after its 8391
adoption. 8392

(4) The form of the ballot shall be modified by replacing 8393
the ballot form set forth in division (D)(3) of this section 8394
with the following: 8395

"Levy an additional property tax for the purpose of the 8396
current expenses of the school district and of partnering 8397
community schools at a rate not exceeding (insert the 8398
number of mills) mills for each ~~one dollar~~ \$1 of valuation (of 8399
which (insert the number of mills to be allocated to 8400
partnering community schools) mills is to be allocated to 8401
partnering community schools), which amounts to \$..... ~~(insert~~ 8402
~~the rate expressed in dollars and cents)~~ for each ~~one hundred~~ 8403
~~dollars~~ \$100,000 of valuation, for (insert the number of 8404
years the levy is to be imposed, or that it will be levied for a 8405
continuing period of time)? 8406

	8407
FOR THE BOND ISSUE AND LEVY (OR LEVIES)	8408
AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)	8409
"	8410
(5) After the approval of a tax for the current expenses	8411
of the school district and of partnering community schools under	8412
division (J) <u>(I)</u> of this section, and prior to the time the	8413
first collection and distribution from the levy can be made, the	8414
board of education may anticipate a fraction of the proceeds of	8415
the levy for the current expenses of the school district and	8416
issue anticipation notes in a principal amount not exceeding	8417
fifty per cent of the estimated proceeds of the levy to be	8418
collected during the first year of the levy and allocated to the	8419
school district. The portion of levy proceeds to be allocated to	8420
partnering community schools shall not be included in the	8421
estimated proceeds anticipated under this division and shall not	8422
be used to pay debt charges on any anticipation notes.	8423
The notes shall be issued as provided in section 133.24 of	8424
the Revised Code, shall have principal payments during each year	8425
after the year of their issuance over a period not to exceed	8426
five years, and may have a principal payment in the year of	8427
their issuance.	8428
(6) A tax for the current expenses of the school district	8429
and of partnering community schools levied under division (J)	8430
<u>(I)</u> of this section for a specified number of years may be	8431
renewed or replaced in the same manner as a tax for the current	8432
expenses of a school district and of partnering community	8433
schools levied under division (B) of section 5705.21 of the	8434
Revised Code. A tax for the current expenses of the school	8435
district and of partnering community schools levied under this	8436

division for a continuing period of time may be decreased in 8437
accordance with section 5705.261 of the Revised Code. 8438

(7) The proceeds from the issuance of the general 8439
obligation bonds under division ~~(J)~~(I) of this section shall be 8440
used solely to pay for permanent improvements of the school 8441
district and not for permanent improvements of partnering 8442
community schools. 8443

Sec. 5705.219. (A) As used in this section: 8444

(1) "Eligible school district" means a city, local, or 8445
exempted village school district in which the taxes charged and 8446
payable for current expenses on residential/agricultural real 8447
property in the tax year preceding the year in which the levy 8448
authorized by this section will be submitted for elector 8449
approval or rejection are greater than two per cent of the 8450
taxable value of the residential/agricultural real property. 8451

(2) "Residential/agricultural real property" and 8452
"nonresidential/agricultural real property" means the property 8453
classified as such under section 5713.041 of the Revised Code. 8454

(3) "Effective tax rate" and "taxes charged and payable" 8455
have the same meanings as in division (B) of section 319.301 of 8456
the Revised Code. 8457

(B) On or after January 1, 2010, but before January 1, 8458
2015, the board of education of an eligible school district, by 8459
a vote of two-thirds of all its members, may adopt a resolution 8460
proposing to convert existing levies imposed for the purpose of 8461
current expenses into a levy raising a specified amount of tax 8462
money by repealing all or a portion of one or more of those 8463
existing levies and imposing a levy in excess of the ten-mill 8464
limitation that will raise a specified amount of money for 8465

current expenses of the district. 8466

The board of education shall certify a copy of the 8467
resolution to the tax commissioner not later than one hundred 8468
five days before the election upon which the repeal and levy 8469
authorized by this section will be proposed to the electors. 8470
Within ten days after receiving the copy of the resolution, the 8471
tax commissioner shall determine each of the following and 8472
certify the determinations to the board of education: 8473

(1) The dollar amount to be raised by the proposed levy, 8474
which shall be the product of: 8475

(a) The difference between the aggregate effective tax 8476
rate for residential/agricultural real property for the tax year 8477
preceding the year in which the repeal and levy will be proposed 8478
to the electors and twenty mills per dollar of taxable value; 8479

(b) The total taxable value of all property on the tax 8480
list of real and public utility property for the tax year 8481
preceding the year in which the repeal and levy will be proposed 8482
to the electors. 8483

(2) The estimated tax rate of the proposed levy. 8484

(3) The existing levies and any portion of an existing 8485
levy to be repealed upon approval of the question. Levies shall 8486
be repealed in reverse chronological order from most recently 8487
imposed to least recently imposed until the sum of the effective 8488
tax rates repealed for residential/agricultural real property is 8489
equal to the difference calculated in division (B) (1) (a) of this 8490
section. 8491

(4) The sum of the following: 8492

(a) The total taxable value of nonresidential/agricultural 8493

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 eligible school district. 8525
8526

The resolution shall state the first calendar year in which the levy will be due; the existing levies and any portion of an existing levy that will be repealed, as certified by the commissioner; the term of the levy expressed in years, which may be any number not exceeding ten, or that it will be levied for a continuing period of time; and the date of the election, which shall be the date of a primary or general election. 8527
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Immediately upon its passage, the resolution shall go into effect and shall be certified by the board of education to the county auditor of the proper county. The county auditor and the board of education shall proceed as required under section 5705.195 of the Revised Code. No publication of the resolution is necessary other than that provided for in the notice of election. Section 5705.196 of the Revised Code shall govern the matters concerning the election. ~~The submission of a question to the electors under this section is subject to the limitation on the number of election dates established by section 5705.214 of the Revised Code.~~ 8534
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(D) The form of the ballot to be used at the election provided for in this section shall be as follows: 8545
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"Shall the existing levy of (insert the voted millage rate of the levy to be repealed), currently being charged against residential and agricultural property by the (insert the name of school district) at a rate of (insert the residential/agricultural real property effective tax rate of the levy being repealed) for the purpose of (insert the purpose of the existing levy) be repealed, and shall a levy be imposed by the (insert 8547
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the name of school district) in excess of the ten-mill 8555
limitation for the necessary requirements of the school district 8556
in the sum of (insert the annual amount the levy is 8557
to produce), estimated by the tax commissioner to 8558
require (insert the number of mills) mills for each 8559
~~one dollar \$1~~ of valuation, which amounts to \$...... ~~(insert~~ 8560
~~the rate expressed in dollars and cents)~~ for each ~~one hundred~~ 8561
~~dollars \$100,000~~ of valuation for the initial year of the tax, 8562
for a period of (insert the number of years the levy 8563
is to be imposed, or that it will be levied for a continuing 8564
period of time), commencing in (insert the first year 8565
the tax is to be levied), first due in calendar year 8566
(insert the first calendar year in which the tax shall be due)? 8567

8568

8569

FOR THE REPEAL AND TAX
AGAINST THE REPEAL AND TAX

8570

8571

"

8572

If the question submitted is a proposal to repeal all or a 8573
portion of more than one existing levy, the form of the ballot 8574
shall be modified by substituting the statement "shall the 8575
existing levy of" with "shall existing levies of" and inserting 8576
the aggregate voted and aggregate effective tax rates to be 8577
repealed. 8578

(E) If a majority of the electors voting on the question 8579
submitted in an election vote in favor of the repeal and levy, 8580
the result shall be certified immediately after the canvass by 8581
the board of elections to the board of education. The board of 8582
education may make the levy necessary to raise the amount 8583

specified in the resolution for the purpose stated in the 8584
resolution and shall certify it to the county auditor, who shall 8585
extend it on the current year tax lists for collection. After 8586
the first year, the levy shall be included in the annual tax 8587
budget that is certified to the county budget commission. 8588

(F) A levy imposed under this section for a continuing 8589
period of time may be decreased or repealed pursuant to section 8590
5705.261 of the Revised Code. If a levy imposed under this 8591
section is decreased, the amount calculated under division (B) 8592
(4) of this section and paid under section 5705.2110 of the 8593
Revised Code shall be decreased by the same proportion as the 8594
levy is decreased. If the levy is repealed, no further payments 8595
shall be made to the district under that section. 8596

(G) At any time, the board of education, by a vote of two- 8597
thirds of all of its members, may adopt a resolution to renew a 8598
tax levied under this section. The resolution shall provide for 8599
levying the tax and specifically all of the following: 8600

(1) That the tax shall be called, and designated on the 8601
ballot as, a renewal levy; 8602

(2) The amount of the renewal tax, which shall be no more 8603
than the amount of tax previously collected; 8604

(3) The number of years, not to exceed ten, that the 8605
renewal tax will be levied, or that it will be levied for a 8606
continuing period of time; 8607

(4) That the purpose of the renewal tax is for current 8608
expenses. 8609

The board shall certify a copy of the resolution to the 8610
board of elections not later than ninety days before the date of 8611
the election at which the question is to be submitted, which 8612

shall be the date of a primary or general election. 8613

(H) The form of the ballot to be used at the election on 8614
the question of renewing a levy under this section shall be as 8615
follows: 8616

"Shall a tax levy renewing an existing levy of 8617
(insert the annual dollar amount the levy is to produce each 8618
year), estimated to require (insert the number of 8619
mills) mills for each ~~one dollar~~ \$1 of valuation, which amounts
to \$..... for each \$100,000 in valuation, be imposed by the 8620
..... (insert the name of school district) for the purpose 8621
of current expenses for a period of (insert the 8622
number of years the levy is to be imposed, or that it will be 8623
levied for a continuing period of time), commencing 8624
in (insert the first year the tax is to be levied), 8625
first due in calendar year (insert the first calendar 8626
year in which the tax shall be due)? 8627
8628

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

" 8629
8630
8631
8632

If the levy submitted is to be for less than the amount of 8633
money previously collected, the form of the ballot shall be 8634
modified to add "and reducing" after "renewing" and to add 8635
before "estimated to require" the statement "be approved at a 8636
tax rate necessary to produce (insert the lower 8637
annual dollar amount the levy is to produce each year)." 8638

Sec. 5705.2111. (A) If the board of directors of a 8639
regional student education district created under section 8640
3313.83 of the Revised Code desires to levy a tax in excess of 8641

the ten-mill limitation throughout the district for the purpose 8642
of funding the services to be provided by the district to 8643
students enrolled in the school districts of which the district 8644
is composed and their immediate family members, the board shall 8645
propose the levy to each of the boards of education of those 8646
school districts. The proposal shall specify the rate or amount 8647
of the tax, the number of years the tax will be levied or that 8648
it will be levied for a continuing period of time, and that the 8649
aggregate rate of the tax shall not exceed three mills per 8650
dollar of taxable value in the regional student education 8651
district. 8652

(B) (1) If a majority of the boards of education of the 8653
school districts of which the regional student education 8654
district is composed approves the proposal for the tax levy, the 8655
board of directors of the regional student education district 8656
may adopt a resolution approved by a majority of the board's 8657
full membership declaring the necessity of levying the proposed 8658
tax in excess of the ten-mill limitation throughout the district 8659
for the purpose of funding the services to be provided by the 8660
district to students enrolled in the school districts of which 8661
the district is composed and their immediate family members. The 8662
resolution shall provide for the question of the tax to be 8663
submitted to the electors of the district at a general, or 8664
primary, ~~or special~~ election on a day to be specified in the 8665
resolution ~~that is consistent with the requirements of section~~ 8666
~~3501.01 of the Revised Code and~~ that occurs at least ninety days 8667
after the resolution is certified to the board of elections. The 8668
resolution shall specify the rate or amount of the tax and the 8669
number of years the tax will be levied or that the tax will be 8670
levied for a continuing period of time. The aggregate rate of 8671
tax levied by a regional student education district under this 8672

section at any time shall not exceed three mills per dollar of 8673
taxable value in the district. A tax levied under this section 8674
may be renewed, subject to section 5705.25 of the Revised Code, 8675
or replaced as provided in section 5705.192 of the Revised Code. 8676

(2) The resolution shall take effect immediately upon 8677
passage, and no publication of the resolution is necessary other 8678
than that provided in the notice of election. The resolution 8679
shall be certified and submitted in the manner provided under 8680
section 5705.25 of the Revised Code, and that section governs 8681
the arrangements governing submission of the question and other 8682
matters concerning the election. 8683

Sec. 5705.2112. (A) As used in this section and section 8684
5705.2113 of the Revised Code: 8685

(1) "Qualifying partnership" has the same meaning as in 8686
section 3318.71 of the Revised Code. 8687

(2) "Fiscal board" means the board of education of the 8688
school district that is selected as the fiscal agent of a 8689
qualifying partnership under division (D) of section 3318.71 of 8690
the Revised Code. 8691

(3) "Participating school district" means a city, local, 8692
exempted village, cooperative education, or joint vocational 8693
school district that is a party to the qualifying partnership 8694
agreement described in section 3318.71 of the Revised Code. 8695

(4) "Tax distribution" means a distribution of proceeds of 8696
the tax authorized by this section under section 321.24 of the 8697
Revised Code and distributions that are attributable to that tax 8698
under sections 323.156 and 4503.068 of the Revised Code or other 8699
applicable law. 8700

(5) "Acquisition of classroom facilities" has the same 8701

meaning as in section 3318.01 of the Revised Code. 8702

(B) The fiscal board of a qualifying partnership may levy 8703
a tax under this section in excess of the ten-mill limitation 8704
for the purpose of funding the acquisition of classroom 8705
facilities that benefit the qualifying partnership. The tax is 8706
subject to the approval of the electors of all participating 8707
school districts. Before proposing the tax to such electors, the 8708
fiscal board shall obtain identical resolutions adopted by two- 8709
thirds of the members of the board of education of each 8710
participating school district. The resolutions shall specify all 8711
of the following: 8712

(1) The rate of the levy; 8713

(2) The purpose of the levy, which shall be confined to 8714
the acquisition of classroom facilities; 8715

(3) The number of years during which the levy shall be in 8716
effect, which shall be for any number of years not exceeding 8717
ten; 8718

(4) That the question of the levy shall be submitted to 8719
the electors of each participating school district at a ~~special-~~ 8720
general or primary election; 8721

(5) The date that such ~~special-general or primary~~ election 8722
shall be held, which shall not be earlier than ninety days after 8723
the resolutions are certified to the board or boards of 8724
elections under division (C) of this section ~~and which shall be~~ 8725
~~consistent with the requirements of section 3501.01 of the~~ 8726
~~Revised Code.~~ 8727

(C) A resolution adopted under division (B) of this 8728
section shall go into immediate effect upon its passage, and no 8729
publication of the resolution shall be necessary other than that 8730

provided for in the notice of election. Upon passing such a 8731
resolution, the board of education of a participating school 8732
district shall certify a copy of the resolution to the fiscal 8733
board of the qualifying partnership. Once the fiscal board 8734
receives an identical resolution from each participating school 8735
district, the fiscal board shall certify copies of such 8736
resolutions to the board of elections of the proper county or 8737
counties in the manner provided by section 5705.25 of the 8738
Revised Code. That section shall govern the arrangements for the 8739
submission of the levy to the electors of each participating 8740
school district and other matters concerning the election to 8741
which that section refers, including publication of notice of 8742
the election, except that the election shall be held on the date 8743
specified in the resolutions and the notice shall be published 8744
in newspapers of general circulation in all the participating 8745
school districts. 8746

The question of the levy shall be submitted as a single 8747
ballot issue to the electors of all the participating school 8748
districts. If a majority of all such electors voting on the 8749
question so submitted in the election vote in favor of the levy, 8750
the fiscal board may make the necessary levy within the 8751
territory of the participating school districts at the 8752
additional rate, or at any lesser rate in excess of the ten-mill 8753
limitation on the tax list, for the purpose stated in the 8754
resolutions. 8755

~~The submission of questions to the electors under this 8756
section is subject to the limitation on the number of election 8757
dates established by section 5705.214 of the Revised Code. 8758~~

(D) Each tax distribution shall be deposited to a special 8759
fund, established for the purposes described in the resolutions 8760

proposing the tax levy, in the county treasury of the county in 8761
which the fiscal board of the qualifying partnership is located. 8762
The fiscal board shall be the custodian of the amounts deposited 8763
to such fund and shall have the same rights and responsibilities 8764
with respect to the fund as boards of education do with respect 8765
to other levy revenues. 8766

(E) The levy of a tax under this section for the purpose 8767
of funding the acquisition of classroom facilities benefiting a 8768
qualifying partnership is hereby determined to be a proper 8769
public purpose. For the purposes of Chapter 3317. of the Revised 8770
Code or other laws referring to the "taxes charged and payable" 8771
for a school district, the taxes charged and payable for a levy 8772
authorized under this section are not included in the taxes 8773
charged and payable for any participating school district. The 8774
taxes charged and payable for a levy authorized under this 8775
section shall not affect the calculation of "state education 8776
aid," as defined in section 5751.20 of the Revised Code, for any 8777
participating school district. 8778

(F) (1) After the approval of a levy under this section for 8779
a specified number of years, the fiscal board of a qualifying 8780
partnership may anticipate a fraction of the proceeds of the 8781
levy and issue anticipation notes in a principal amount not 8782
exceeding seventy-five per cent of the total estimated proceeds 8783
of the levy remaining to be collected in each year over a period 8784
of ten years after the issuance of the notes. 8785

The notes shall be issued as provided in section 133.24 of 8786
the Revised Code, shall have principal payments during each year 8787
after the year of their issuance over a period not to exceed ten 8788
years, and may have a principal payment in the year of their 8789
issuance. 8790

(2) The fiscal board of a qualifying partnership is a 8791
"taxing authority" for the purposes of Chapter 133. of the 8792
Revised Code with respect to the tax and securities authorized 8793
under this section, and the treasurer of the school district 8794
serving as the fiscal board is the fiscal officer for the 8795
purposes of that chapter. 8796

Sec. 5705.221. (A) At any time, the board of county 8797
commissioners of any county by a majority vote of the full 8798
membership may declare by resolution and certify to the board of 8799
elections of the county that the amount of taxes which may be 8800
raised within the ten-mill limitation by levies on the current 8801
tax duplicate will be insufficient to provide the necessary 8802
requirements of the county's alcohol, drug addiction, and mental 8803
health service district established pursuant to Chapter 340. of 8804
the Revised Code, or the county's contribution to a joint-county 8805
district of which the county is a part, and that it is necessary 8806
to levy a tax in excess of such limitation for the operation of 8807
community addiction services providers and community mental 8808
health services providers and the acquisition, construction, 8809
renovation, financing, maintenance, and operation of alcohol and 8810
drug addiction facilities and mental health facilities. 8811

Such resolution shall conform to section 5705.19 of the 8812
Revised Code, except that the increased rate may be in effect 8813
for any number of years not exceeding ten. 8814

The resolution shall be certified and submitted in the 8815
manner provided in section 5705.25 of the Revised Code, except 8816
that it may be placed on the ballot in any at a general or 8817
primary election, and shall be certified to the board of 8818
elections not less than ninety days before the election at which 8819
it will be voted upon. 8820

If the majority of the electors voting on a levy to supplement general fund appropriations for the support of the comprehensive community addiction and mental health services providers vote in favor of the levy, the board may levy a tax within the county at the additional rate outside the ten-mill limitation during the specified or continuing period, for the purpose stated in the resolution.

(B) When electors have approved a tax levy under this section, the board of county commissioners may anticipate a fraction of the proceeds of the levy and, from time to time, issue anticipation notes in accordance with section 5705.191 or 5705.193 of the Revised Code.

(C) The county auditor who is the fiscal officer of the alcohol, drug addiction, and mental health service district, upon receipt of a resolution from the board of alcohol, drug addiction, and mental health services, shall establish for the district a capital improvements account or a reserve balance account, or both, as specified in the resolution. The capital improvements account shall be a contingency fund for the necessary acquisition, replacement, renovation, or construction of facilities and movable and fixed equipment. Upon the request of the board, funds not needed to pay for current expenses may be appropriated to the capital improvements account, in amounts such that the account does not exceed twenty-five per cent of the replacement value of all capital facilities and equipment currently used by the board for programs and services. Other funds which are available for current capital expenses from federal, state, or local sources may also be appropriated to this account.

The reserve balance account shall contain those funds that

are not needed to pay for current operating expenses and not 8851
deposited in the capital improvements account but that will be 8852
needed to pay for operating expenses in the future. Upon the 8853
request of a board, such funds shall be appropriated to the 8854
reserve balance account. Payments from the capital improvements 8855
account and the reserve balance account shall be made by the 8856
county treasurer who is the custodian of funds for the district 8857
upon warrants issued by the county auditor who is the fiscal 8858
officer of the district pursuant to orders of the board. 8859

Sec. 5705.222. (A) At any time the board of county 8860
commissioners of any county by a majority vote of the full 8861
membership may declare by resolution and certify to the board of 8862
elections of the county that the amount of taxes which may be 8863
raised within the ten-mill limitation by levies on the current 8864
tax duplicate will be insufficient to provide the necessary 8865
requirements of the county board of developmental disabilities 8866
established pursuant to Chapter 5126. of the Revised Code and 8867
that it is necessary to levy a tax in excess of such limitation 8868
for the operation of community programs and services authorized 8869
by county boards of developmental disabilities, for the 8870
acquisition, construction, renovation, financing, maintenance, 8871
and operation of developmental disabilities facilities, or for 8872
both of such purposes. 8873

The resolution shall conform to section 5705.19 of the 8874
Revised Code, except that the increased rate may be in effect 8875
for any number of years not exceeding ten or for a continuing 8876
period of time. 8877

The resolution shall be certified and submitted in the 8878
manner provided in section 5705.25 of the Revised Code, except 8879
that it may be placed on the ballot ~~in any~~ at a general or 8880

primary election, and shall be certified to the board of 8881
elections not less than ninety days before the election at which 8882
it will be voted upon. 8883

If the majority of the electors voting on a levy for the 8884
support of the programs and services of the county board of 8885
developmental disabilities vote in favor of the levy, the board 8886
of county commissioners may levy a tax within the county at the 8887
additional rate outside the ten-mill limitation during the 8888
specified or continuing period, for the purpose stated in the 8889
resolution. 8890

The county board of developmental disabilities, within its 8891
budget and with the approval of the board of county 8892
commissioners through annual appropriations, shall use the 8893
proceeds of a levy approved under this section or division (L) 8894
of section 5705.19 of the Revised Code solely for the purposes 8895
authorized by that section or division. 8896

A board of county commissioners that levies a tax under 8897
this section or for the purpose authorized by division (L) of 8898
section 5705.19 of the Revised Code, by a majority vote of the 8899
full membership, may adopt a resolution to renew such a levy, or 8900
renew two or more such levies as a single ballot question, in 8901
the manner provided by section 5705.25 of the Revised Code for 8902
the renewal of existing levies. The purpose of the renewal levy 8903
may be for any of the purposes authorized for a levy imposed 8904
under this section or division (L) of section 5705.19 of the 8905
Revised Code. The term of the renewal levy may be for any number 8906
of years not exceeding ten or for a continuing period of time. 8907

(B) When electors have approved a tax levy under this 8908
section, the county commissioners may anticipate a fraction of 8909
the proceeds of the levy and issue anticipation notes in 8910

accordance with section 5705.191 or 5705.193 of the Revised Code. 8911
8912

(C) The county auditor, upon receipt of a resolution from 8913
the county board of developmental disabilities, shall establish 8914
a capital improvements account or a reserve balance account, or 8915
both, as specified in the resolution. The capital improvements 8916
account shall be a contingency account for the necessary 8917
acquisition, replacement, renovation, or construction of 8918
facilities and movable and fixed equipment. Upon the request of 8919
the county board of developmental disabilities, moneys not 8920
needed to pay for current expenses may be appropriated to this 8921
account, in amounts such that this account does not exceed 8922
twenty-five per cent of the replacement value of all capital 8923
facilities and equipment currently used by the county board of 8924
developmental disabilities for developmental disabilities 8925
programs and services. Other moneys available for current 8926
capital expenses from federal, state, or local sources may also 8927
be appropriated to this account. 8928

The reserve balance account shall contain those moneys 8929
that are not needed to pay for current operating expenses and 8930
not deposited in the capital improvements account but that will 8931
be needed to pay for operating expenses in the future. Upon the 8932
request of a county board of developmental disabilities, the 8933
board of county commissioners may appropriate moneys to the 8934
reserve balance account. 8935

Sec. 5705.23. The board of library trustees of any county, 8936
municipal corporation, school district, or township public 8937
library by a vote of two-thirds of all its members may at any 8938
time declare by resolution that the amount of taxes which may be 8939
raised within the ten-mill limitation by levies on the current 8940

tax duplicate will be insufficient to provide an adequate amount 8941
for the necessary requirements of the public library, that it is 8942
necessary to levy a tax in excess of such limitation for current 8943
expenses of the public library or for the construction of any 8944
specific permanent improvement or class of improvements which 8945
the board of library trustees is authorized to make or acquire 8946
and which could be included in a single issue of bonds, and that 8947
the question of such additional tax levy shall be submitted by 8948
the taxing authority of the political subdivision to whose 8949
jurisdiction the board is subject, to the electors of the 8950
subdivision, or, in the case of a qualifying library levy, to 8951
the electors residing within the boundaries of the library 8952
district on the day ~~specified by division (E) of section 3501.01~~ 8953
~~of the Revised Code~~ for the holding of a general or primary 8954
~~election or at an election on another day to be specified in the~~ 8955
~~resolution. No more than two elections shall be held under~~ 8956
~~authority of this section in any one calendar year.~~ Such 8957
resolution shall conform to section 5705.19 of the Revised Code, 8958
except that the tax levy may be in effect for any specified 8959
number of years or for a continuing period of time, as set forth 8960
in the resolution, and the resolution shall specify the date of 8961
holding the general or primary election, which shall not be 8962
earlier than ninety days after the adoption and certification of 8963
the resolution to the taxing authority of the political 8964
subdivision to whose jurisdiction the board is subject, ~~and~~ 8965
~~which shall be consistent with the requirements of section~~ 8966
~~3501.01 of the Revised Code.~~ The resolution shall not include a 8967
levy on the current tax list and duplicate unless the election 8968
is to be held at or prior to the first Tuesday after the first 8969
Monday in November of the current tax year. 8970

Upon receipt of the resolution, the taxing authority of 8971

the political subdivision to whose jurisdiction the board is 8972
subject shall adopt a resolution providing for the submission of 8973
such additional tax levy to the electors of the subdivision, or, 8974
in the case of a qualifying library levy, to the electors 8975
residing within the boundaries of the library district on the 8976
date specified in the resolution of the board of library 8977
trustees. The resolution adopted by the taxing authority shall 8978
otherwise conform to the resolution certified to it by the 8979
board. The resolution of the taxing authority shall be certified 8980
to the board of elections of the proper county not less than 8981
ninety days before the date of such election. Such resolution 8982
shall go into immediate effect upon its passage, and no 8983
publication of the resolution shall be necessary other than that 8984
provided in the notice of election. Section 5705.25 of the 8985
Revised Code shall govern the arrangements for the submission of 8986
such question and other matters concerning the election, to 8987
which that section refers, except that such election shall be 8988
held on the date specified in the resolution. If a majority of 8989
the electors voting on the question so submitted in an election 8990
vote in favor of such levy, the taxing authority may forthwith 8991
make the necessary levy within the subdivision or, in the case 8992
of a qualifying library levy, within the boundaries of the 8993
library district at the additional rate in excess of the ten- 8994
mill limitation on the tax list, for the purpose stated in such 8995
resolutions. Such tax levy shall be included in the next annual 8996
tax budget that is certified to the county budget commission. 8997
The proceeds of any library levy in excess of the ten-mill 8998
limitation shall be used for purposes of the board in accordance 8999
with the law applicable to the board. 9000

After the approval of a levy on the current tax list and 9001
duplicate to provide an increase in current expenses, and prior 9002

to the time when the first tax collection from such levy can be 9003
made, the taxing authority at the request of the board of 9004
library trustees may anticipate a fraction of the proceeds of 9005
such levy and issue anticipation notes in an amount not 9006
exceeding fifty per cent of the total estimated proceeds of the 9007
levy to be collected during the first year of the levy. 9008

After the approval of a levy to provide revenues for the 9009
construction or acquisition of any specific permanent 9010
improvement or class of improvements, the taxing authority at 9011
the request of the board of library trustees may anticipate a 9012
fraction of the proceeds of such levy and issue anticipation 9013
notes in a principal amount not exceeding fifty per cent of the 9014
total estimated proceeds of the levy to be collected in each 9015
year over a period of ten years after the issuance of such 9016
notes. 9017

The notes shall be issued as provided in section 133.24 of 9018
the Revised Code, shall have principal payments during each year 9019
after the year of their issuance over a period not to exceed ten 9020
years, and may have a principal payment in the year of their 9021
issuance. 9022

Any levy approved by the electors of a library district 9023
shall be made within the library district only. 9024

Sec. 5705.233. (A) As used in this section, "criminal 9025
justice facility" means any facility located within the county 9026
in which a tax is levied under this section and for which the 9027
board of commissioners of such county may make an appropriation 9028
under section 307.45 of the Revised Code. 9029

(B) The board of county commissioners of any county, at 9030
any time, may declare by resolution that it may be necessary for 9031

the county to issue general obligation bonds for permanent 9032
improvements to a criminal justice facility, including the 9033
acquisition, construction, enlargement, renovation, or 9034
maintenance of such a facility. The resolution shall state all 9035
of the following: 9036

(1) The necessity and purpose of the bond issue; 9037

(2) The date of the general or ~~special~~ primary election at 9038
which the question shall be submitted to the electors; 9039

(3) The amount, approximate date, estimated rate of 9040
interest, and maximum number of years over which the principal 9041
of the bonds may be paid; 9042

(4) The necessity of levying a tax outside the ten-mill 9043
limitation to pay debt charges on the bonds and any anticipatory 9044
securities. 9045

On adoption of the resolution, the board of county 9046
commissioners shall certify a copy of it to the county auditor. 9047
The county auditor promptly shall estimate and certify to the 9048
board the average annual property tax rate required throughout 9049
the stated maturity of the bonds to pay debt charges on the 9050
bonds, in the same manner as under division (C) of section 9051
133.18 of the Revised Code. Division (B) of section 5705.03 of 9052
the Revised Code does not apply to tax levy proceedings 9053
initiated under this section. 9054

(C) After receiving the county auditor's certification 9055
under division (B) of this section, the board of county 9056
commissioners may declare by resolution that the amount of taxes 9057
that can be raised within the ten-mill limitation will be 9058
insufficient to provide an adequate amount for the present and 9059
future criminal justice requirements of the county; that it is 9060

necessary to issue general obligation bonds of the county for 9061
permanent improvements to a criminal justice facility and to 9062
levy an additional tax in excess of the ten-mill limitation to 9063
pay debt charges on the bonds and any anticipatory securities; 9064
that it is necessary for a specified number of years or for a 9065
continuing period of time to levy additional taxes in excess of 9066
the ten-mill limitation to provide funds for the acquisition, 9067
construction, enlargement, renovation, maintenance, and 9068
financing of permanent improvements to such a criminal justice 9069
facility or to pay for operating expenses of the facility and 9070
other criminal justice services for which the board may make an 9071
appropriation under section 307.45 of the Revised Code, or both; 9072
and that the question of the bonds and taxes shall be submitted 9073
to the electors of the county at a general or ~~special~~primary 9074
election, which shall not be earlier than ninety days after 9075
certification of the resolution to the board of elections, and 9076
the date of which shall be consistent with section 3501.01 of 9077
the Revised Code. The resolution shall specify all of the 9078
following: 9079

(1) The county auditor's estimate of the average annual 9080
property tax rate required throughout the stated maturity of the 9081
bonds to pay debt charges on the bonds; 9082

(2) The proposed rate of the tax, if any, for operating 9083
expenses and criminal justice services, the first year the tax 9084
will be levied, and the number of years it will be levied, or 9085
that it will be levied for a continuing period of time; 9086

(3) The proposed rate of the tax, if any, for permanent 9087
improvements to a criminal justice facility, the first year the 9088
tax will be levied, and the number of years it will be levied, 9089
or that it will be levied for a continuing period of time. 9090

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~~ \$1 of tax valuation, 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, 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 9149
both are proposed, the ballot also shall contain the following 9150
language, as appropriate: 9151

"(2) Levy an additional property tax to provide funds for 9152
the acquisition, construction, enlargement, renovation, 9153
maintenance, and financing of permanent improvements to a 9154
criminal justice facility at a rate not exceeding mills 9155
for each ~~one dollar~~ \$1 of tax valuation, which amounts to 9156
\$..... (~~rate expressed in cents or dollars and cents~~) for each 9157
~~\$100~~ \$100,000 of tax valuation, for (number of years of 9158
the levy, or a continuing period of time)? 9159

(3) Levy an additional property tax to pay operating 9160
expenses of a criminal justice facility and provide other 9161
criminal justice services at a rate not exceeding mills 9162
for each ~~one dollar~~ \$1 of tax valuation, which amounts to 9163
\$..... (~~rate expressed in cents or dollars and cents~~) for each 9164
~~\$100~~ \$100,000 of tax valuation, for (number of years of 9165
the levy, or a continuing period of time)? 9166

FOR THE BOND ISSUE AND LEVY (OR LEVIES) 9167

AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)" 9168

(F) The board of elections promptly shall certify the 9169
results of the election to the tax commissioner and the county 9170
auditor. If a majority of the electors voting on the question 9171
vote for it, the board of county commissioners may proceed with 9172
issuance of the bonds and the levy and collection of the 9173
property tax for the debt service on the bonds and any 9174
anticipatory securities in the same manner and subject to the 9175
same limitations as for securities issued under section 133.18 9176
of the Revised Code, and with the levy and collection of the 9177

property tax or taxes for operating expenses and criminal 9178
justice services and for permanent improvements at the 9179
additional rate or any lesser rate in excess of the ten-mill 9180
limitation. Any securities issued by the board of commissioners 9181
under this section are Chapter 133. securities, as that term is 9182
defined in section 133.01 of the Revised Code. 9183

(G) (1) After the approval of a tax for operating expenses 9184
and criminal justice services under this section and before the 9185
time the first collection and distribution from the levy can be 9186
made, the board of county commissioners may anticipate a 9187
fraction of the proceeds of the levy and issue anticipation 9188
notes in a principal amount not exceeding fifty per cent of the 9189
total estimated proceeds of the tax to be collected during the 9190
first year of the levy. 9191

(2) After the approval of a tax under this section for 9192
permanent improvements to a criminal justice facility, the board 9193
of county commissioners may anticipate a fraction of the 9194
proceeds of the tax and issue anticipation notes in a principal 9195
amount not exceeding fifty per cent of the total estimated 9196
proceeds of the tax remaining to be collected in each year over 9197
a period of five years after issuance of the notes. 9198

Anticipation notes under this section shall be issued as 9199
provided in section 133.24 of the Revised Code. Notes issued 9200
under division (G) of this section shall have principal payments 9201
during each year after the year of their issuance over a period 9202
not to exceed five years, and may have a principal payment in 9203
the year of their issuance. 9204

(H) A tax for operating expenses and criminal justice 9205
services or for permanent improvements levied under this section 9206
for a specified number of years may be renewed or replaced in 9207

the same manner as a tax for current operating expenses or 9208
permanent improvements levied under section 5705.19 of the 9209
Revised Code. A tax levied under this section for a continuing 9210
period of time may be decreased in accordance with section 9211
5705.261 of the Revised Code. 9212

Sec. 5705.24. The board of county commissioners of any 9213
county, at any time and in any year, after providing the normal 9214
and customary percentage of the total general fund 9215
appropriations for the support of children services and the care 9216
and placement of children, by vote of two-thirds of all the 9217
members of said board may declare by resolution that the amount 9218
of taxes which may be raised within the ten-mill limitation will 9219
be insufficient to provide an adequate amount for the support of 9220
such children services, and that it is necessary to levy a tax 9221
in excess of the ten-mill limitation to supplement such general 9222
fund appropriations for such purpose. Taxes collected from a 9223
levy imposed under this section may be expended for any 9224
operating or capital improvement expenditure necessary for the 9225
support of children services and the care and placement of 9226
children. 9227

Such resolution shall conform to the requirements of 9228
section 5705.19 of the Revised Code, except that the levy may be 9229
for any number of years not exceeding ten. The resolution shall 9230
be certified to the board of elections not less than ninety days 9231
before the general, ~~or primary, or special~~ election upon which 9232
it will be voted, and be submitted in the manner provided in 9233
section 5705.25 of the Revised Code, except that it may be 9234
placed on the ballot in any such election. 9235

If the majority of the electors voting on a levy to 9236
supplement general fund appropriations for the support of 9237

children services and the care and placement of children vote in 9238
favor thereof, the board may levy a tax within such county at 9239
the additional rate outside the ten-mill limitation during the 9240
period and for the purpose stated in the resolution or at any 9241
less rate or for any of the said years. 9242

After the approval of such levy and prior to the time when 9243
the first tax collection from such levy can be made, the board 9244
of county commissioners may anticipate a fraction of the 9245
proceeds of such levy and issue anticipation notes in a 9246
principal amount not to exceed fifty per cent of the total 9247
estimated proceeds of the levy throughout its life. 9248

Such notes shall be issued as provided in section 133.24 9249
of the Revised Code, shall have principal payments during each 9250
year after the year of their issuance over a period not 9251
exceeding the life of the levy, and may have a principal payment 9252
in the year of their issuance. 9253

Sec. 5705.25. (A) A copy of any resolution adopted as 9254
provided in section 5705.19 or 5705.2111 of the Revised Code 9255
shall be certified by the taxing authority to the board of 9256
elections of the proper county not less than ninety days before 9257
the general election in any year, and the board shall submit the 9258
proposal to the electors of the subdivision at the succeeding 9259
November election. In the case of a qualifying library levy, the 9260
board shall submit the question to the electors of the library 9261
district or association library district. Except as otherwise 9262
provided in this division, a resolution to renew an existing 9263
levy, regardless of the section of the Revised Code under which 9264
the tax was imposed, shall not be placed on the ballot unless 9265
the question is submitted at the general election held during 9266
the last year the tax to be renewed may be extended on the real 9267

and public utility property tax list and duplicate, or at ~~any~~ 9268
the general or primary election held in the ensuing year. The 9269
limitation of the foregoing sentence does not apply to a 9270
resolution to renew and increase or to renew part of an existing 9271
levy that was imposed under section 5705.191 of the Revised Code 9272
to supplement the general fund for the purpose of making 9273
appropriations for one or more of the following purposes: for 9274
public assistance, human or social services, relief, welfare, 9275
hospitalization, health, and support of general hospitals. The 9276
limitation of the second preceding sentence also does not apply 9277
to a resolution that proposes to renew two or more existing 9278
levies imposed under section 5705.222 or division (L) of section 9279
5705.19 of the Revised Code, or under section 5705.21 or 9280
5705.217 of the Revised Code, in which case the question shall 9281
be submitted on the date of the general or primary election held 9282
during the last year at least one of the levies to be renewed 9283
may be extended on the real and public utility property tax list 9284
and duplicate, or at ~~any~~the general or primary election held 9285
during the ensuing year. For purposes of this section, a levy 9286
shall be considered to be an "existing levy" through the year 9287
following the last year it can be placed on that tax list and 9288
duplicate. 9289

The board shall make the necessary arrangements for the 9290
submission of such questions to the electors of such 9291
subdivision, library district, or association library district, 9292
and the election shall be conducted, canvassed, and certified in 9293
the same manner as regular elections in such subdivision, 9294
library district, or association library district for the 9295
election of county officers. Notice of the election shall be 9296
published in a newspaper of general circulation in the 9297
subdivision, library district, or association library district 9298

once a week for two consecutive weeks, or as provided in section 9299
7.16 of the Revised Code, prior to the election. If the board of 9300
elections operates and maintains a web site, the board of 9301
elections shall post notice of the election on its web site for 9302
thirty days prior to the election. The notice shall state the 9303
purpose, the proposed increase in rate expressed in dollars and 9304
cents for each one hundred thousand dollars of valuation as well 9305
as in mills for each one dollar of valuation, the number of 9306
years during which the increase will be in effect, the first 9307
month and year in which the tax will be levied, and the time and 9308
place of the election. 9309

(B) The form of the ballots cast at an election held 9310
pursuant to division (A) of this section shall be as follows: 9311

"An additional tax for the benefit of (name of subdivision 9312
or public library) for the purpose of (purpose stated 9313
in the resolution) at a rate not exceeding 9314
mills for each ~~one dollar~~ \$1 of valuation, which amounts to 9315
~~(rate expressed in dollars and cents)~~ \$..... for each ~~one~~ 9316
~~hundred dollars~~ \$100,000 of valuation, for (life of 9317
indebtedness or number of years the levy is to run). 9318

For the Tax Levy
Against the Tax Levy

" 9319
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(C) If the levy is to be in effect for a continuing period 9323
of time, the notice of election and the form of ballot shall so 9324
state instead of setting forth a specified number of years for 9325
the levy. 9326

If the tax is to be placed on the current tax list, the 9327

form of the ballot shall be modified by adding, after the 9328
statement of the number of years the levy is to run, the phrase 9329
", commencing in (first year the tax is to be 9330
levied), first due in calendar year (first calendar 9331
year in which the tax shall be due)." 9332

If the levy submitted is a proposal to renew, increase, or 9333
decrease an existing levy, the form of the ballot specified in 9334
division (B) of this section may be changed by substituting for 9335
the words "An additional" at the beginning of the form, the 9336
words "A renewal of a" in case of a proposal to renew an 9337
existing levy in the same amount; the words "A renewal 9338
of mills and an increase of mills to constitute 9339
a" in the case of an increase; or the words "A renewal of part 9340
of an existing levy, being a reduction of mills, to 9341
constitute a" in the case of a decrease in the proposed levy. 9342

If the levy submitted is a proposal to renew two or more 9343
existing levies imposed under section 5705.222 or division (L) 9344
of section 5705.19 of the Revised Code, or under section 5705.21 9345
or 5705.217 of the Revised Code, the form of the ballot 9346
specified in division (B) of this section shall be modified by 9347
substituting for the words "an additional tax" the words "a 9348
renewal of(insert the number of levies to be renewed) 9349
existing taxes." 9350

If the levy submitted is a levy under section 5705.72 of 9351
the Revised Code or a proposal to renew, increase, or decrease 9352
an existing levy imposed under that section, the name of the 9353
subdivision shall be "the unincorporated area of 9354
(name of township)." 9355

The question covered by such resolution shall be submitted 9356
as a separate proposition but may be printed on the same ballot 9357

with any other proposition submitted at the same election, other 9358
than the election of officers. More than one such question may 9359
be submitted at the same election. 9360

(D) A levy voted in excess of the ten-mill limitation 9361
under this section shall be certified to the tax commissioner. 9362
In the first year of the levy, it shall be extended on the tax 9363
lists after the February settlement succeeding the election. If 9364
the additional tax is to be placed upon the tax list of the 9365
current year, as specified in the resolution providing for its 9366
submission, the result of the election shall be certified 9367
immediately after the canvass by the board of elections to the 9368
taxing authority, who shall make the necessary levy and certify 9369
it to the county auditor, who shall extend it on the tax lists 9370
for collection. After the first year, the tax levy shall be 9371
included in the annual tax budget that is certified to the 9372
county budget commission. 9373

Sec. 5705.251. (A) A copy of a resolution adopted under 9374
section 5705.212 or 5705.213 of the Revised Code shall be 9375
certified by the board of education to the board of elections of 9376
the proper county not less than ninety days before the date of 9377
the general or primary election specified in the resolution, and 9378
the board of elections shall submit the proposal to the electors 9379
of the school district at a ~~special~~ the general or primary 9380
election to be held on that date. The board of elections shall 9381
make the necessary arrangements for the submission of the 9382
question or questions to the electors of the school district, 9383
and the election shall be conducted, canvassed, and certified in 9384
the same manner as regular elections in the school district for 9385
the election of county officers. Notice of the election shall be 9386
published in a newspaper of general circulation in the 9387
subdivision once a week for two consecutive weeks, or as 9388

provided in section 7.16 of the Revised Code, prior to the 9389
election. If the board of elections operates and maintains a web 9390
site, the board of elections shall post notice of the election 9391
on its web site for thirty days prior to the election. 9392

(1) In the case of a resolution adopted under section 9393
5705.212 of the Revised Code, the notice shall state separately, 9394
for each tax being proposed, the purpose; the proposed increase 9395
in rate, expressed in dollars and cents for each one hundred 9396
thousand dollars of valuation as well as in mills for each one 9397
dollar of valuation; the number of years during which the 9398
increase will be in effect; and the first calendar year in which 9399
the tax will be due. For an election on the question of a 9400
renewal levy, the notice shall state the purpose; the proposed 9401
rate, expressed in dollars and cents for each one hundred 9402
thousand dollars of valuation as well as in mills for each one 9403
dollar of valuation; and the number of years the tax will be in 9404
effect. If the resolution is adopted under division (C) of that 9405
section, the rate of each tax being proposed shall be expressed 9406
as both the total rate and the portion of the total rate to be 9407
allocated to the qualifying school district and the portion to 9408
be allocated to partnering community schools. 9409

(2) In the case of a resolution adopted under section 9410
5705.213 of the Revised Code, the notice shall state the 9411
purpose; the amount proposed to be raised by the tax in the 9412
first year it is levied; the estimated average additional tax 9413
rate for the first year it is proposed to be levied, expressed 9414
in mills for each one dollar of valuation and in dollars and 9415
cents for each one hundred thousand dollars of valuation; the 9416
number of years during which the increase will be in effect; and 9417
the first calendar year in which the tax will be due. The notice 9418
also shall state the amount by which the amount to be raised by 9419

the tax may be increased in each year after the first year. The 9420
amount of the allowable increase may be expressed in terms of a 9421
dollar increase over, or a percentage of, the amount raised by 9422
the tax in the immediately preceding year. For an election on 9423
the question of a renewal levy, the notice shall state the 9424
purpose; the amount proposed to be raised by the tax; the 9425
estimated tax rate, expressed in mills for each one dollar of 9426
valuation and in dollars and cents for each one hundred thousand 9427
dollars of valuation; and the number of years the tax will be in 9428
effect. 9429

In any case, the notice also shall state the time and 9430
place of the election. 9431

(B) (1) The form of the ballot in an election on taxes 9432
proposed under section 5705.212 of the Revised Code shall be as 9433
follows: 9434

"Shall the school district be authorized to 9435
levy taxes for current expenses, the aggregate rate of which may 9436
increase in (number) increment(s) of not more than 9437
mill(s) for each ~~dollar~~ \$1 of valuation, from an original rate 9438
of mill(s) for each ~~dollar~~ \$1 of valuation, which amounts 9439
to \$..... ~~(rate expressed in dollars and cents)~~ for each ~~one~~ 9440
~~hundred dollars~~ \$100,000 of valuation, to a maximum rate 9441
of mill(s) for each ~~dollar~~ \$1 of valuation, which amounts 9442
to \$..... ~~(rate expressed in dollars and cents)~~ for each ~~one~~ 9443
~~hundred dollars~~ \$100,000 of valuation? The original tax is first 9444
proposed to be levied in (the first year of the tax), and 9445
the incremental tax in (the first year of the increment) 9446
(if more than one incremental tax is proposed in the resolution, 9447
the first year that each incremental tax is proposed to be 9448
levied shall be stated in the preceding format, and the 9449

increments shall be referred to as the first, second, third, or 9450
fourth increment, depending on their number). The aggregate rate 9451
of tax so authorized will (insert either, "expire 9452
with the original rate of tax which shall be in effect 9453
for years" or "be in effect for a continuing period of 9454
time"). 9455

FOR THE TAX LEVIES
AGAINST THE TAX LEVIES

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If the tax is proposed by a qualifying school district 9460
under division (C) (1) of section 5705.212 of the Revised Code, 9461
the form of the ballot shall be modified by adding, after the 9462
phrase "each ~~dollar~~ \$1 of valuation," the following: "(of 9463
which mills is to be allocated to partnering community 9464
schools)." 9465

(2) The form of the ballot in an election on the question 9466
of a renewal levy under section 5705.212 of the Revised Code 9467
shall be as follows: 9468

"Shall the school district be authorized to 9469
renew a tax for current expenses at a rate not 9470
exceeding mills for each ~~dollar~~ \$1 of valuation, which 9471
amounts to \$..... ~~(rate expressed in dollars and cents)~~ for 9472
each ~~one hundred dollars~~ \$100,000 of valuation, for 9473
(number of years the levy shall be in effect, or a continuing 9474
period of time)? 9475

FOR THE TAX LEVY
AGAINST THE TAX LEVY

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If the tax is proposed by a qualifying school district 9480
under division (C) (2) of section 5705.212 of the Revised Code 9481
and the total rate and the rates allocated to the school 9482
district and partnering community schools are to remain the same 9483
as those of the levy being renewed, the form of the ballot shall 9484
be modified by adding, after the phrase "each ~~dollar~~ \$1 of 9485
valuation," the following: "(of which mills is to be 9486
allocated to partnering community schools)." If the total rate 9487
is to be increased, the form of the ballot shall state that the 9488
proposal is to renew the existing tax with an increase in rate 9489
and shall state the increase in rate, the total rate resulting 9490
from the increase, and, of that rate, the portion of the rate to 9491
be allocated to partnering community schools. If the total rate 9492
is to be decreased, the form of the ballot shall state that the 9493
proposal is to renew a part of the existing tax and shall state 9494
the reduction in rate, the total rate resulting from the 9495
decrease, and, of that rate, the portion of the rate to be 9496
allocated to partnering community schools. 9497

(3) If a tax proposed by a ballot form prescribed in 9498
division (B) (1) or (2) of this section is to be placed on the 9499
current tax list, the form of the ballot shall be modified by 9500
adding, after the statement of the number of years the levy is 9501
to be in effect, the phrase ", commencing in (first 9502
year the tax is to be levied), first due in calendar 9503
year (first calendar year in which the tax shall be 9504
due)." 9505

(C) The form of the ballot in an election on a tax 9506
proposed under section 5705.213 of the Revised Code shall be as 9507
follows: 9508

"Shall the school district be authorized to levy 9509
the following tax for current expenses? The tax will first be 9510
levied in (year) to raise (dollars). In the 9511
(number of years) following years, the tax will increase by not 9512
more than (per cent or dollar amount of increase) each 9513
year, so that, during (last year of the tax), the tax 9514
will raise approximately (dollars). The county auditor 9515
estimates that the rate of the tax ~~per dollar for each \$1 of~~ 9516
valuation will be mill(s), which amounts to \$..... ~~per-~~ 9517
~~one hundred dollars for each \$100,000 of~~ valuation, both 9518
during (first year of the tax) and mill(s), which 9519
amounts to \$..... ~~per one hundred dollars for each \$100,000 of~~ 9520
valuation, during (last year of the tax). The tax will 9521
not be levied after (year). 9522

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 9527
renewal levy under section 5705.213 of the Revised Code shall be 9528
as follows: 9529

"Shall the school district be authorized to 9530
renew a tax for current expenses which will raise 9531
(dollars), estimated by the county auditor to be mills 9532
for each ~~dollar \$1 of~~ valuation, which amounts to \$..... 9533
~~(rate expressed in dollars and cents) for each one hundred-~~ 9534
~~dollars \$100,000 of~~ valuation? The tax shall be in effect 9535
for (the number of years the levy shall be in effect, 9536
or a continuing period of time). 9537

FOR THE TAX LEVY
AGAINST THE TAX LEVY

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"

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

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

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

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Sec. 5705.261. The question of decrease of an increased

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rate of levy approved for a continuing period of time by the 9567
voters of a subdivision or, in the case of a qualifying library 9568
levy, the voters of the library district or association library 9569
district, may be initiated by the filing of a petition with the 9570
board of elections of the proper county not less than ninety 9571
days before the general election in any year requesting that an 9572
election be held on such question. Such petition shall state the 9573
amount of the proposed decrease in the rate of levy and shall be 9574
signed by qualified electors residing in the subdivision, 9575
library district, or association library district equal in 9576
number to at least ten per cent of the total number of votes 9577
cast in the subdivision, library district, or association 9578
library district for the office of governor at the most recent 9579
general election for that office. Only one such petition may be 9580
filed during each five-year period following the election at 9581
which the voters approved the increased rate for a continuing 9582
period of time. 9583

After determination by it that such petition is valid, the 9584
board of elections shall submit the question to the electors of 9585
the subdivision, library district, or association library 9586
district at the succeeding general election. The election shall 9587
be conducted, canvassed, and certified in the same manner as 9588
regular elections in such subdivision, library district, or 9589
association library district for county offices. Notice of the 9590
election shall be published in a newspaper of general 9591
circulation in the district once a week for two consecutive 9592
weeks, or as provided in section 7.16 of the Revised Code, prior 9593
to the election. If the board of elections operates and 9594
maintains a web site, the board of elections shall post notice 9595
of the election on its web site for thirty days prior to the 9596
election. The notice shall state the purpose, the amount of the 9597

proposed decrease in rate, and the time and place of the 9598
election. The form of the ballot cast at such election shall be 9599
prescribed by the secretary of state. The question covered by 9600
such petition shall be submitted as a separate proposition but 9601
it may be printed on the same ballot with any other propositions 9602
submitted at the same election other than the election of 9603
officers. If a majority of the qualified electors voting on the 9604
question of a decrease at such election approve the proposed 9605
decrease in rate, the result of the election shall be certified 9606
immediately after the canvass by the board of elections to the 9607
appropriate taxing authority, which shall thereupon, after the 9608
current year, cease to levy such increased rate or levy such tax 9609
at such reduced rate upon the duplicate of the subdivision, 9610
library district, or association library district. If notes have 9611
been issued in anticipation of the collection of such levy, the 9612
taxing authority shall continue to levy and collect under 9613
authority of the election authorizing the original levy such 9614
amounts as will be sufficient to pay the principal of and 9615
interest on such anticipation notes as the same fall due. 9616

In the case of a levy for the current expenses of a 9617
qualifying school district and of partnering community schools 9618
imposed under section 5705.192, division (B) of section 5705.21, 9619
division (C) of section 5705.212, or division ~~(J)~~ (I) of section 9620
5705.218 of the Revised Code for a continuing period of time, 9621
the rate allocated to the school district and to partnering 9622
community schools shall each be decreased by a number of mills 9623
per dollar that is proportionate to the decrease in the rate of 9624
the levy in proportion to the rate at which the levy was imposed 9625
before the decrease. 9626

Sec. 5705.55. (A) The board of directors of a lake 9627
facilities authority, by a vote of two-thirds of all its 9628

members, may at any time declare by resolution that the amount 9629
of taxes which may be raised within the ten-mill limitation by 9630
levies on the current tax duplicate will be insufficient to 9631
provide an adequate amount for the necessary requirements of the 9632
authority, that it is necessary to levy a tax in excess of such 9633
limitation for any of the purposes specified in divisions (A), 9634
(B), (F), and (H) of section 5705.19 of the Revised Code, and 9635
that the question of such additional tax levy shall be submitted 9636
by the board to the electors residing within the boundaries of 9637
the impacted lake district on the day of a primary or general 9638
election. The resolution shall conform to section 5705.19 of the 9639
Revised Code, except that the tax levy may be in effect for no 9640
more than five years, as set forth in the resolution, unless the 9641
levy is for the payment of debt charges, and the total number of 9642
mills levied for each dollar of taxable valuation that may be 9643
levied under this section for any tax year shall not exceed one 9644
mill. If the levy is for the payment of debt charges, the levy 9645
shall be for the life of the bond indebtedness. 9646

The resolution shall specify the date of holding the 9647
election, which shall not be earlier than ninety days after the 9648
adoption and certification of the resolution to the board of 9649
elections. The resolution shall not include a levy on the 9650
current tax list and duplicate unless the election is to be held 9651
at or prior to the first Tuesday after the first Monday in 9652
November of the current tax year. 9653

The resolution shall be certified to the board of 9654
elections of the proper county or counties not less than ninety 9655
days before the date of the election. The resolution shall go 9656
into immediate effect upon its passage, and no publication of 9657
the resolution shall be necessary other than that provided in 9658
the notice of election. Section 5705.25 of the Revised Code 9659

shall govern the arrangements for the submission of such 9660
question and other matters concerning the election, to which 9661
that section refers, except that the election shall be held on 9662
the date specified in the resolution. If a majority of the 9663
electors voting on the question so submitted in an election vote 9664
in favor of the levy, the board of directors may forthwith make 9665
the necessary levy within the boundaries of the impacted lake 9666
district at the additional rate in excess of the ten-mill 9667
limitation on the tax list, for the purpose stated in the 9668
resolution. The tax levy shall be included in the next annual 9669
tax budget that is certified to the county budget commission. 9670

(B) The form of the ballot in an election held on the 9671
question of levying a tax proposed pursuant to this section 9672
shall be as follows or in any other form acceptable to the 9673
secretary of state: 9674

"A tax for the benefit of (name of lake facilities 9675
authority) for the purpose of at a rate 9676
not exceeding mills for each ~~one dollar~~ \$1 of 9677
valuation, which amounts to ~~(rate expressed in dollars and~~ 9678
~~cents)~~ \$..... for each ~~one hundred dollars~~ \$100,000 of 9679
valuation, for (life of indebtedness or number of 9680
years the levy is to run). 9681

For the Tax Levy
Against the Tax Levy

" 9685

(C) On approval of the levy, notes may be issued in 9686
anticipation of the collection of the proceeds of the tax levy, 9687
other than the proceeds to be received for the payment of bond 9688

debt charges, in the amount and manner and at the times as are 9689
provided in section 5705.193 of the Revised Code, for the 9690
issuance of notes by a county in anticipation of the proceeds of 9691
a tax levy. The lake facilities authority may borrow money in 9692
anticipation of the collection of current revenues as provided 9693
in section 133.10 of the Revised Code. 9694

(D) If a tax is levied under this section in a tax year, 9695
no other taxing authority of a subdivision or taxing unit, 9696
including a port authority, may levy a tax on property in the 9697
impacted lake district in the same tax year if the purpose of 9698
the levy is substantially the same as the purpose for which the 9699
lake facilities authority of the impacted lake district was 9700
created. 9701

Sec. 5705.72. (A) As used in this section and in section 9702
5705.25 of the Revised Code with regard to a levy submitted 9703
under this section, "electors" means electors of the 9704
unincorporated area of a township. 9705

(B) The board of trustees of any township that withdraws 9706
or proposes by resolution to withdraw the unincorporated area of 9707
the township from a regional transit authority under section 9708
306.55 of the Revised Code, by vote of two-thirds of all the 9709
members of the board of trustees, may declare by resolution that 9710
the amount of taxes that may be raised within the ten-mill 9711
limitation will be insufficient to provide transportation 9712
services to the unincorporated area of the township and that it 9713
is necessary to levy a tax in excess of that limitation within 9714
the unincorporated area of that township for the purpose of 9715
providing transportation services for the movement of persons 9716
within, from, or to the unincorporated area of that township. 9717

The resolution shall specify the necessary amount of the 9718

increase in rate to levy, the purpose of such increase, and the 9719
number of years, not exceeding ten, during which the rate 9720
increase shall be in effect, which may or may not include a levy 9721
upon the tax list of the current year. 9722

The resolution shall be submitted to the proper county 9723
board of elections not less than ninety days before the date of 9724
the general or primary election at which the question will 9725
appear on the ballot and in the manner provided by section 9726
5705.25 of the Revised Code, ~~except that the question may be~~ 9727
~~submitted to electors at a general election or a special~~ 9728
~~election held on a date consistent with section 3501.01 of the~~ 9729
~~Revised Code.~~ 9730

A resolution adopted by the board of trustees of a 9731
township under this section may be combined with a resolution 9732
for the withdrawal of the unincorporated area of the township 9733
from a regional transit authority as provided in section 306.55 9734
of the Revised Code, by vote of two-thirds of all members of the 9735
board. The board may certify the combined resolution to the 9736
board of elections as a combined question. The question 9737
appearing on the ballot shall be as provided in section 5705.252 9738
of the Revised Code. 9739

When electors have approved a tax levy under this section, 9740
the board of township trustees may anticipate a fraction of the 9741
proceeds of the levy and issue anticipation notes as authorized 9742
by section 5705.191 of the Revised Code for a current expense 9743
levy with a fixed term, and may anticipate the collection of 9744
current revenue under section 133.10 of the Revised Code. 9745

Sec. 5739.021. (A) For the purpose of providing additional 9746
general revenues for the county, supporting criminal and 9747
administrative justice services in the county, funding a 9748

regional transportation improvement project under section 9749
5595.06 of the Revised Code, or any combination of the 9750
foregoing, and to pay the expenses of administering such levy, 9751
any county may levy a tax at the rate of not more than one per 9752
cent at any multiple of one-tenth of one per cent upon every 9753
retail sale made in the county, except sales of watercraft and 9754
outboard motors required to be titled pursuant to Chapter 1548. 9755
of the Revised Code and sales of motor vehicles, and may 9756
increase the rate of an existing tax to not more than one per 9757
cent at any multiple of one-tenth of one per cent. 9758

The tax shall be levied and the rate increased pursuant to 9759
a resolution of the board of county commissioners. The 9760
resolution shall state the purpose for which the tax is to be 9761
levied and the number of years for which the tax is to be 9762
levied, or that it is for a continuing period of time. If the 9763
tax is to be levied for the purpose of providing additional 9764
general revenues and for the purpose of supporting criminal and 9765
administrative justice services, the resolution shall state the 9766
rate or amount of the tax to be apportioned to each such 9767
purpose. The rate or amount may be different for each year the 9768
tax is to be levied, but the rates or amounts actually 9769
apportioned each year shall not be different from that stated in 9770
the resolution for that year. If the resolution is adopted as an 9771
emergency measure necessary for the immediate preservation of 9772
the public peace, health, or safety, it must receive an 9773
affirmative vote of all of the members of the board of county 9774
commissioners and shall state the reasons for such necessity. 9775
The board shall deliver a certified copy of the resolution to 9776
the tax commissioner, not later than the sixty-fifth day prior 9777
to the date on which the tax is to become effective, which shall 9778
be the first day of the calendar quarter. 9779

Prior to the adoption of any resolution under this 9780
section, the board of county commissioners shall conduct two 9781
public hearings on the resolution, the second hearing to be not 9782
less than three nor more than ten days after the first. Notice 9783
of the date, time, and place of the hearings shall be given by 9784
publication in a newspaper of general circulation in the county, 9785
or as provided in section 7.16 of the Revised Code, once a week 9786
on the same day of the week for two consecutive weeks, the 9787
second publication being not less than ten nor more than thirty 9788
days prior to the first hearing. 9789

Except as provided in division (B)(3) of this section, the 9790
resolution shall be subject to a referendum as provided in 9791
sections 305.31 to 305.41 of the Revised Code. 9792

If a petition for a referendum is filed, the county 9793
auditor with whom the petition was filed shall, within five 9794
days, notify the board of county commissioners and the tax 9795
commissioner of the filing of the petition by certified mail. If 9796
the board of elections with which the petition was filed 9797
declares the petition invalid, the board of elections, within 9798
five days, shall notify the board of county commissioners and 9799
the tax commissioner of that declaration by certified mail. If 9800
the petition is declared to be invalid, the effective date of 9801
the tax or increased rate of tax levied by this section shall be 9802
the first day of a calendar quarter following the expiration of 9803
sixty-five days from the date the commissioner receives notice 9804
from the board of elections that the petition is invalid. 9805

(B)(1) A resolution that is not adopted as an emergency 9806
measure may direct the board of elections to submit the question 9807
of levying the tax or increasing the rate of tax to the electors 9808
of the county at a ~~special~~ general or primary election held on 9809

the date specified by the board of county commissioners in the 9810
resolution, provided that the election occurs not less than 9811
ninety days after a certified copy of such resolution is 9812
transmitted to the board of elections ~~and the election is not~~ 9813
~~held in February or August of any year.~~ Upon transmission of the 9814
resolution to the board of elections, the board of county 9815
commissioners shall notify the tax commissioner in writing of 9816
the levy question to be submitted to the electors. No resolution 9817
adopted under this division shall go into effect unless approved 9818
by a majority of those voting upon it, and, except as provided 9819
in division (B) (3) of this section, shall become effective on 9820
the first day of a calendar quarter following the expiration of 9821
sixty-five days from the date the tax commissioner receives 9822
notice from the board of elections of the affirmative vote. 9823

(2) A resolution that is adopted as an emergency measure 9824
shall go into effect as provided in division (A) of this 9825
section, but may direct the board of elections to submit the 9826
question of repealing the tax or increase in the rate of the tax 9827
to the electors of the county at the next general election in 9828
the county occurring not less than ninety days after a certified 9829
copy of the resolution is transmitted to the board of elections. 9830
Upon transmission of the resolution to the board of elections, 9831
the board of county commissioners shall notify the tax 9832
commissioner in writing of the levy question to be submitted to 9833
the electors. The ballot question shall be the same as that 9834
prescribed in section 5739.022 of the Revised Code. The board of 9835
elections shall notify the board of county commissioners and the 9836
tax commissioner of the result of the election immediately after 9837
the result has been declared. If a majority of the qualified 9838
electors voting on the question of repealing the tax or increase 9839
in the rate of the tax vote for repeal of the tax or repeal of 9840

the increase, the board of county commissioners, on the first 9841
day of a calendar quarter following the expiration of sixty-five 9842
days after the date the board and tax commissioner receive 9843
notice of the result of the election, shall, in the case of a 9844
repeal of the tax, cease to levy the tax, or, in the case of a 9845
repeal of an increase in the rate of the tax, cease to levy the 9846
increased rate and levy the tax at the rate at which it was 9847
imposed immediately prior to the increase in rate. 9848

(3) If a vendor makes a sale in this state by printed 9849
catalog and the consumer computed the tax on the sale based on 9850
local rates published in the catalog, any tax levied or repealed 9851
or rate changed under this section shall not apply to such a 9852
sale until the first day of a calendar quarter following the 9853
expiration of one hundred twenty days from the date of notice by 9854
the tax commissioner pursuant to division (H) of this section. 9855

(C) If a resolution is rejected at a referendum or if a 9856
resolution adopted after January 1, 1982, as an emergency 9857
measure is repealed by the electors pursuant to division (B) (2) 9858
of this section or section 5739.022 of the Revised Code, then 9859
for one year after the date of the election at which the 9860
resolution was rejected or repealed the board of county 9861
commissioners may not adopt any resolution authorized by this 9862
section as an emergency measure. 9863

(D) The board of county commissioners, at any time while a 9864
tax levied under this section is in effect, may by resolution 9865
reduce the rate at which the tax is levied to a lower rate 9866
authorized by this section. Any reduction in the rate at which 9867
the tax is levied shall be made effective on the first day of a 9868
calendar quarter next following the sixty-fifth day after a 9869
certified copy of the resolution is delivered to the tax 9870

commissioner. 9871

(E) The tax on every retail sale subject to a tax levied 9872
pursuant to this section shall be in addition to the tax levied 9873
by section 5739.02 of the Revised Code and any tax levied 9874
pursuant to section 5739.023 or 5739.026 of the Revised Code. 9875

A county that levies a tax pursuant to this section shall 9876
levy a tax at the same rate pursuant to section 5741.021 of the 9877
Revised Code. 9878

The additional tax levied by the county shall be collected 9879
pursuant to section 5739.025 of the Revised Code. If the 9880
additional tax or some portion thereof is levied for the purpose 9881
of criminal and administrative justice services, the revenue 9882
from the tax, or the amount or rate apportioned to that purpose, 9883
shall be credited to a special fund created in the county 9884
treasury for receipt of that revenue. 9885

Any tax levied pursuant to this section is subject to the 9886
exemptions provided in section 5739.02 of the Revised Code and 9887
in addition shall not be applicable to sales not within the 9888
taxing power of a county under the Constitution of the United 9889
States or the Ohio Constitution. 9890

(F) For purposes of this section, a copy of a resolution 9891
is "certified" when it contains a written statement attesting 9892
that the copy is a true and exact reproduction of the original 9893
resolution. 9894

(G) If a board of commissioners intends to adopt a 9895
resolution to levy a tax in whole or in part for the purpose of 9896
criminal and administrative justice services, the board shall 9897
prepare and make available at the first public hearing at which 9898
the resolution is considered a statement containing the 9899

following information: 9900

(1) For each of the two preceding fiscal years, the amount 9901
of expenditures made by the county from the county general fund 9902
for the purpose of criminal and administrative justice services; 9903

(2) For the fiscal year in which the resolution is 9904
adopted, the board's estimate of the amount of expenditures to 9905
be made by the county from the county general fund for the 9906
purpose of criminal and administrative justice services; 9907

(3) For each of the two fiscal years after the fiscal year 9908
in which the resolution is adopted, the board's preliminary plan 9909
for expenditures to be made from the county general fund for the 9910
purpose of criminal and administrative justice services, both 9911
under the assumption that the tax will be imposed for that 9912
purpose and under the assumption that the tax would not be 9913
imposed for that purpose, and for expenditures to be made from 9914
the special fund created under division (E) of this section 9915
under the assumption that the tax will be imposed for that 9916
purpose. 9917

The board shall prepare the statement and the preliminary 9918
plan using the best information available to the board at the 9919
time the statement is prepared. Neither the statement nor the 9920
preliminary plan shall be used as a basis to challenge the 9921
validity of the tax in any court of competent jurisdiction, nor 9922
shall the statement or preliminary plan limit the authority of 9923
the board to appropriate, pursuant to section 5705.38 of the 9924
Revised Code, an amount different from that specified in the 9925
preliminary plan. 9926

(H) Upon receipt from a board of county commissioners of a 9927
certified copy of a resolution required by division (A) or (D) 9928

of this section, or from the board of elections of a notice of 9929
the results of an election required by division (A) or (B) (1) or 9930
(2) of this section, the tax commissioner shall provide notice 9931
of a tax rate change in a manner that is reasonably accessible 9932
to all affected vendors. The commissioner shall provide this 9933
notice at least sixty days prior to the effective date of the 9934
rate change. The commissioner, by rule, may establish the method 9935
by which notice will be provided. 9936

(I) As used in this section, "criminal and administrative 9937
justice services" means the exercise by the county sheriff of 9938
all powers and duties vested in that office by law; the exercise 9939
by the county prosecuting attorney of all powers and duties 9940
vested in that office by law; the exercise by any court in the 9941
county of all powers and duties vested in that court; the 9942
exercise by the clerk of the court of common pleas, any clerk of 9943
a municipal court having jurisdiction throughout the county, or 9944
the clerk of any county court of all powers and duties vested in 9945
the clerk by law except, in the case of the clerk of the court 9946
of common pleas, the titling of motor vehicles or watercraft 9947
pursuant to Chapter 1548. or 4505. of the Revised Code; the 9948
exercise by the county coroner of all powers and duties vested 9949
in that office by law; making payments to any other public 9950
agency or a private, nonprofit agency, the purposes of which in 9951
the county include the diversion, adjudication, detention, or 9952
rehabilitation of criminals or juvenile offenders; the operation 9953
and maintenance of any detention facility, as defined in section 9954
2921.01 of the Revised Code; and the construction, acquisition, 9955
equipping, or repair of such a detention facility, including the 9956
payment of any debt charges incurred in the issuance of 9957
securities pursuant to Chapter 133. of the Revised Code for the 9958
purpose of constructing, acquiring, equipping, or repairing such 9959

a facility. 9960

Sec. 5739.026. (A) A board of county commissioners may 9961
levy a tax on every retail sale in the county, except sales of 9962
watercraft and outboard motors required to be titled pursuant to 9963
Chapter 1548. of the Revised Code and sales of motor vehicles, 9964
at a rate of not more than one-half of one per cent at any 9965
multiple of one-tenth of one per cent and may increase an 9966
existing rate of tax to not more than one-half of one per cent 9967
at any multiple of one-tenth of one per cent, to pay the 9968
expenses of administering the tax and, except as provided in 9969
division (A) (6) of this section, for any one or more of the 9970
following purposes provided that the aggregate levy for all such 9971
purposes does not exceed one-half of one per cent: 9972

(1) To provide additional revenues for the payment of 9973
bonds or notes issued in anticipation of bonds issued by a 9974
convention facilities authority established by the board of 9975
county commissioners under Chapter 351. of the Revised Code and 9976
to provide additional operating revenues for the convention 9977
facilities authority; 9978

(2) To provide additional revenues for a transit authority 9979
operating in the county; 9980

(3) To provide additional revenue for the county's general 9981
fund; 9982

(4) To provide additional revenue for permanent 9983
improvements to be distributed by the community improvements 9984
board in accordance with section 307.283 and to pay principal, 9985
interest, and premium on bonds issued under section 307.284 of 9986
the Revised Code; 9987

(5) To provide additional revenue for the acquisition, 9988

construction, equipping, or repair of any specific permanent 9989
improvement or any class or group of permanent improvements, 9990
which improvement or class or group of improvements shall be 9991
enumerated in the resolution required by division (D) of this 9992
section, and to pay principal, interest, premium, and other 9993
costs associated with the issuance of bonds or notes in 9994
anticipation of bonds issued pursuant to Chapter 133. of the 9995
Revised Code for the acquisition, construction, equipping, or 9996
repair of the specific permanent improvement or class or group 9997
of permanent improvements; 9998

(6) To provide revenue for the implementation and 9999
operation of a 9-1-1 system in the county. If the tax is levied 10000
or the rate increased exclusively for such purpose, the tax 10001
shall not be levied or the rate increased for more than five 10002
years. At the end of the last year the tax is levied or the rate 10003
increased, any balance remaining in the special fund established 10004
for such purpose shall remain in that fund and be used 10005
exclusively for such purpose until the fund is completely 10006
expended, and, notwithstanding section 5705.16 of the Revised 10007
Code, the board of county commissioners shall not petition for 10008
the transfer of money from such special fund, and the tax 10009
commissioner shall not approve such a petition. 10010

If the tax is levied or the rate increased for such 10011
purpose for more than five years, the board of county 10012
commissioners also shall levy the tax or increase the rate of 10013
the tax for one or more of the purposes described in divisions 10014
(A) (1) to (5) of this section and shall prescribe the method for 10015
allocating the revenues from the tax each year in the manner 10016
required by division (C) of this section. 10017

(7) To provide additional revenue for the operation or 10018

maintenance of a detention facility, as that term is defined 10019
under division (F) of section 2921.01 of the Revised Code; 10020

(8) To provide revenue to finance the construction or 10021
renovation of a sports facility, but only if the tax is levied 10022
for that purpose in the manner prescribed by section 5739.028 of 10023
the Revised Code. 10024

As used in division (A) (8) of this section: 10025

(a) "Sports facility" means a facility intended to house 10026
major league professional athletic teams. 10027

(b) "Constructing" or "construction" includes providing 10028
fixtures, furnishings, and equipment. 10029

(9) To provide additional revenue for the acquisition of 10030
agricultural easements, as defined in section 5301.67 of the 10031
Revised Code; to pay principal, interest, and premium on bonds 10032
issued under section 133.60 of the Revised Code; and for the 10033
supervision and enforcement of agricultural easements held by 10034
the county; 10035

(10) To provide revenue for the provision of ambulance, 10036
paramedic, or other emergency medical services; 10037

(11) To provide revenue for the operation of a lake 10038
facilities authority and the remediation of an impacted 10039
watershed by a lake facilities authority, as provided in Chapter 10040
353. of the Revised Code; 10041

(12) To provide additional revenue for a regional 10042
transportation improvement project under section 5595.06 of the 10043
Revised Code. 10044

Pursuant to section 755.171 of the Revised Code, a board 10045
of county commissioners may pledge and contribute revenue from a 10046

tax levied for the purpose of division (A) (5) of this section to 10047
the payment of debt charges on bonds issued under section 755.17 10048
of the Revised Code. 10049

The rate of tax shall be a multiple of one-tenth of one 10050
per cent, unless a portion of the rate of an existing tax levied 10051
under section 5739.023 of the Revised Code has been reduced, and 10052
the rate of tax levied under this section has been increased, 10053
pursuant to section 5739.028 of the Revised Code, in which case 10054
the aggregate of the rates of tax levied under this section and 10055
section 5739.023 of the Revised Code shall be a multiple of one- 10056
tenth of one per cent. The tax shall be levied and the rate 10057
increased pursuant to a resolution adopted by a majority of the 10058
members of the board. The board shall deliver a certified copy 10059
of the resolution to the tax commissioner, not later than the 10060
sixty-fifth day prior to the date on which the tax is to become 10061
effective, which shall be the first day of a calendar quarter. 10062

Prior to the adoption of any resolution to levy the tax or 10063
to increase the rate of tax exclusively for the purpose set 10064
forth in division (A) (3) of this section, the board of county 10065
commissioners shall conduct two public hearings on the 10066
resolution, the second hearing to be no fewer than three nor 10067
more than ten days after the first. Notice of the date, time, 10068
and place of the hearings shall be given by publication in a 10069
newspaper of general circulation in the county, or as provided 10070
in section 7.16 of the Revised Code, once a week on the same day 10071
of the week for two consecutive weeks. The second publication 10072
shall be no fewer than ten nor more than thirty days prior to 10073
the first hearing. Except as provided in division (E) of this 10074
section, the resolution shall be subject to a referendum as 10075
provided in sections 305.31 to 305.41 of the Revised Code. If 10076
the resolution is adopted as an emergency measure necessary for 10077

the immediate preservation of the public peace, health, or 10078
safety, it must receive an affirmative vote of all of the 10079
members of the board of county commissioners and shall state the 10080
reasons for the necessity. 10081

If the tax is for more than one of the purposes set forth 10082
in divisions (A)(1) to (7), (9), (10), and (12) of this section, 10083
or is exclusively for one of the purposes set forth in division 10084
(A)(1), (2), (4), (5), (6), (7), (9), (10), or (12) of this 10085
section, the resolution shall not go into effect unless it is 10086
approved by a majority of the electors voting on the question of 10087
the tax. 10088

(B) The board of county commissioners shall adopt a 10089
resolution under section 351.02 of the Revised Code creating the 10090
convention facilities authority, or under section 307.283 of the 10091
Revised Code creating the community improvements board, before 10092
adopting a resolution levying a tax for the purpose of a 10093
convention facilities authority under division (A)(1) of this 10094
section or for the purpose of a community improvements board 10095
under division (A)(4) of this section. 10096

(C)(1) If the tax is to be used for more than one of the 10097
purposes set forth in divisions (A)(1) to (7), (9), (10), and 10098
(12) of this section, the board of county commissioners shall 10099
establish the method that will be used to determine the amount 10100
or proportion of the tax revenue received by the county during 10101
each year that will be distributed for each of those purposes, 10102
including, if applicable, provisions governing the reallocation 10103
of a convention facilities authority's allocation if the 10104
authority is dissolved while the tax is in effect. The 10105
allocation method may provide that different proportions or 10106
amounts of the tax shall be distributed among the purposes in 10107

different years, but it shall clearly describe the method that 10108
will be used for each year. Except as otherwise provided in 10109
division (C) (2) of this section, the allocation method 10110
established by the board is not subject to amendment during the 10111
life of the tax. 10112

(2) Subsequent to holding a public hearing on the proposed 10113
amendment, the board of county commissioners may amend the 10114
allocation method established under division (C) (1) of this 10115
section for any year, if the amendment is approved by the 10116
governing board of each entity whose allocation for the year 10117
would be reduced by the proposed amendment. In the case of a tax 10118
that is levied for a continuing period of time, the board may 10119
not so amend the allocation method for any year before the sixth 10120
year that the tax is in effect. 10121

(a) If the additional revenues provided to the convention 10122
facilities authority are pledged by the authority for the 10123
payment of convention facilities authority revenue bonds for as 10124
long as such bonds are outstanding, no reduction of the 10125
authority's allocation of the tax shall be made for any year 10126
except to the extent that the reduced authority allocation, when 10127
combined with the authority's other revenues pledged for that 10128
purpose, is sufficient to meet the debt service requirements for 10129
that year on such bonds. 10130

(b) If the additional revenues provided to the county are 10131
pledged by the county for the payment of bonds or notes 10132
described in division (A) (4) or (5) of this section, for as long 10133
as such bonds or notes are outstanding, no reduction of the 10134
county's or the community improvements board's allocation of the 10135
tax shall be made for any year, except to the extent that the 10136
reduced county or community improvements board allocation is 10137

sufficient to meet the debt service requirements for that year 10138
on such bonds or notes. 10139

(c) If the additional revenues provided to the transit 10140
authority are pledged by the authority for the payment of 10141
revenue bonds issued under section 306.37 of the Revised Code, 10142
for as long as such bonds are outstanding, no reduction of the 10143
authority's allocation of tax shall be made for any year, except 10144
to the extent that the authority's reduced allocation, when 10145
combined with the authority's other revenues pledged for that 10146
purpose, is sufficient to meet the debt service requirements for 10147
that year on such bonds. 10148

(d) If the additional revenues provided to the county are 10149
pledged by the county for the payment of bonds or notes issued 10150
under section 133.60 of the Revised Code, for so long as the 10151
bonds or notes are outstanding, no reduction of the county's 10152
allocation of the tax shall be made for any year, except to the 10153
extent that the reduced county allocation is sufficient to meet 10154
the debt service requirements for that year on the bonds or 10155
notes. 10156

(D) (1) The resolution levying the tax or increasing the 10157
rate of tax shall state the rate of the tax or the rate of the 10158
increase; the purpose or purposes for which it is to be levied; 10159
the number of years for which it is to be levied or that it is 10160
for a continuing period of time; the allocation method required 10161
by division (C) of this section; and if required to be submitted 10162
to the electors of the county under division (A) of this 10163
section, the date of the general or primary election at which 10164
the proposal shall be submitted to the electors of the county, 10165
which shall be not less than ninety days after the certification 10166
of a copy of the resolution to the board of elections ~~and, if~~ 10167

~~the tax is to be levied exclusively for the purpose set forth in~~ 10168
~~division (A) (3) of this section, shall not occur in August of~~ 10169
~~any year.~~ Upon certification of the resolution to the board of 10170
elections, the board of county commissioners shall notify the 10171
tax commissioner in writing of the levy question to be submitted 10172
to the electors. If approved by a majority of the electors, the 10173
tax shall become effective on the first day of a calendar 10174
quarter next following the sixty-fifth day following the date 10175
the board of county commissioners and tax commissioner receive 10176
from the board of elections the certification of the results of 10177
the election, except as provided in division (E) of this 10178
section. 10179

(2) (a) A resolution specifying that the tax is to be used 10180
exclusively for the purpose set forth in division (A) (3) of this 10181
section that is not adopted as an emergency measure may direct 10182
the board of elections to submit the question of levying the tax 10183
or increasing the rate of the tax to the electors of the county 10184
at a ~~special general or primary~~ election held on the date 10185
specified by the board of county commissioners in the 10186
resolution, provided that the election occurs not less than 10187
ninety days after the resolution is certified to the board of 10188
elections ~~and the election is not held in August of any year.~~ 10189
Upon certification of the resolution to the board of elections, 10190
the board of county commissioners shall notify the tax 10191
commissioner in writing of the levy question to be submitted to 10192
the electors. No resolution adopted under division (D) (2) (a) of 10193
this section shall go into effect unless approved by a majority 10194
of those voting upon it and, except as provided in division (E) 10195
of this section, not until the first day of a calendar quarter 10196
following the expiration of sixty-five days from the date the 10197
tax commissioner receives notice from the board of elections of 10198

the affirmative vote. 10199

(b) A resolution specifying that the tax is to be used 10200
exclusively for the purpose set forth in division (A) (3) of this 10201
section that is adopted as an emergency measure shall become 10202
effective as provided in division (A) of this section, but may 10203
direct the board of elections to submit the question of 10204
repealing the tax or increase in the rate of the tax to the 10205
electors of the county at the next general election in the 10206
county occurring not less than ninety days after the resolution 10207
is certified to the board of elections. Upon certification of 10208
the resolution to the board of elections, the board of county 10209
commissioners shall notify the tax commissioner in writing of 10210
the levy question to be submitted to the electors. The ballot 10211
question shall be the same as that prescribed in section 10212
5739.022 of the Revised Code. The board of elections shall 10213
notify the board of county commissioners and the tax 10214
commissioner of the result of the election immediately after the 10215
result has been declared. If a majority of the qualified 10216
electors voting on the question of repealing the tax or increase 10217
in the rate of the tax vote for repeal of the tax or repeal of 10218
the increase, the board of county commissioners, on the first 10219
day of a calendar quarter following the expiration of sixty-five 10220
days after the date the board and tax commissioner received 10221
notice of the result of the election, shall, in the case of a 10222
repeal of the tax, cease to levy the tax, or, in the case of a 10223
repeal of an increase in the rate of the tax, cease to levy the 10224
increased rate and levy the tax at the rate at which it was 10225
imposed immediately prior to the increase in rate. 10226

(c) A board of county commissioners, by resolution, may 10227
reduce the rate of a tax levied exclusively for the purpose set 10228
forth in division (A) (3) of this section to a lower rate 10229

authorized by this section. Any such reduction shall be made 10230
effective on the first day of the calendar quarter next 10231
following the sixty-fifth day after the tax commissioner 10232
receives a certified copy of the resolution from the board. 10233

(E) If a vendor makes a sale in this state by printed 10234
catalog and the consumer computed the tax on the sale based on 10235
local rates published in the catalog, any tax levied or repealed 10236
or rate changed under this section shall not apply to such a 10237
sale until the first day of a calendar quarter following the 10238
expiration of one hundred twenty days from the date of notice by 10239
the tax commissioner pursuant to division (G) of this section. 10240

(F) The tax levied pursuant to this section shall be in 10241
addition to the tax levied by section 5739.02 of the Revised 10242
Code and any tax levied pursuant to section 5739.021 or 5739.023 10243
of the Revised Code. 10244

A county that levies a tax pursuant to this section shall 10245
levy a tax at the same rate pursuant to section 5741.023 of the 10246
Revised Code. 10247

The additional tax levied by the county shall be collected 10248
pursuant to section 5739.025 of the Revised Code. 10249

Any tax levied pursuant to this section is subject to the 10250
exemptions provided in section 5739.02 of the Revised Code and 10251
in addition shall not be applicable to sales not within the 10252
taxing power of a county under the Constitution of the United 10253
States or the Ohio Constitution. 10254

(G) Upon receipt from a board of county commissioners of a 10255
certified copy of a resolution required by division (A) of this 10256
section, or from the board of elections a notice of the results 10257
of an election required by division (D) (1), (2) (a), (b), or (c) 10258

of this section, the tax commissioner shall provide notice of a 10259
tax rate change in a manner that is reasonably accessible to all 10260
affected vendors. The commissioner shall provide this notice at 10261
least sixty days prior to the effective date of the rate change. 10262
The commissioner, by rule, may establish the method by which 10263
notice will be provided. 10264

Sec. 5739.028. As used in this section "sports facility" 10265
and "constructing" have the same meanings as in division (A) (8) 10266
of section 5739.026 of the Revised Code. 10267

This section applies only to taxes levied pursuant to 10268
sections 5739.023 and 5741.022 of the Revised Code by a regional 10269
transit authority created under section 306.31 of the Revised 10270
Code for a continuing period of time and at an aggregate rate, 10271
~~on the effective date of this section July 19, 1995,~~ greater 10272
than one-half of one per cent on every retail sale made in the 10273
territory of the transit authority. 10274

The board of county commissioners of the most populous 10275
county in the territory of a regional transit authority levying 10276
a tax to which this section applies may adopt a resolution not 10277
later than one hundred eighty days after ~~the effective date of~~ 10278
~~this section July 19, 1995~~ proposing to reduce the rate of such 10279
a tax and to increase by the same extent the rate of tax levied 10280
under sections 5739.026 and 5741.023 of the Revised Code for the 10281
purpose of constructing or renovating a sports facility. The 10282
total reduction in the rate of taxes levied by a transit 10283
authority and the increase in the rate of tax levied for the 10284
purpose of constructing or renovating a sports facility shall 10285
not exceed one-tenth of one per cent upon retail sales made in 10286
the territory of the transit authority; provided, the amount of 10287
taxes received by the county for the purpose of constructing or 10288

renovating a sports facility under this section shall not exceed 10289
four million five hundred thousand dollars in any calendar year. 10290
Any amounts received by a county in a calendar year in excess of 10291
four million five hundred thousand dollars pursuant to this 10292
section shall be paid to the transit authority by the county 10293
within forty-five days following receipt by the county. 10294

The resolution shall specify that the rate of tax levied 10295
by the transit authority will be reduced and that a tax will be 10296
levied at the same rate for the purpose of constructing or 10297
renovating a sports facility; the rate by which the tax levied 10298
by the transit authority will be reduced and by which the tax 10299
levied for the purpose of constructing or renovating a sports 10300
facility will be increased; the date the rates levied for those 10301
purposes will be reduced and increased, respectively; and the 10302
number of years the rate levied by a transit authority will be 10303
reduced and the rate levied for constructing or renovating a 10304
sports facility will be increased. The date the rate levied by 10305
the transit authority will be reduced and the rate levied for 10306
the purpose of constructing or renovating a sports facility will 10307
be increased shall not be earlier than the first day of the 10308
month that begins at least sixty days after the day the election 10309
on the question is conducted unless the board of county 10310
commissioners levies a tax under one or more of sections 10311
307.697, 4301.421, 5743.024, and 5743.323 of the Revised Code on 10312
~~the effective date of this section~~ July 19, 1995, in which case 10313
the date the rate levied by the transit authority will be 10314
reduced and the rate levied for the purpose of constructing or 10315
renovating a sports facility will be increased shall not be 10316
earlier than the first day following the latest day on which any 10317
of the taxes levied under one of those sections on ~~the effective~~ 10318
~~date of this amendment~~ July 19, 1995 may be levied as prescribed 10319

by the resolution levying that tax. The number of years the rate 10320
of the existing tax may be reduced and the rate of tax may be 10321
levied for constructing or renovating a sports facility may be 10322
any number of years as specified in the resolution, or for a 10323
continuing period of time if so specified in the resolution. 10324

Before a resolution adopted under this section may take 10325
effect, the board of county commissioners shall submit the 10326
resolution to the approval of the electors of the county, and 10327
the resolution shall be approved by a majority of voters voting 10328
on the question. Upon adoption of the resolution, the board of 10329
county commissioners shall certify a copy of the resolution to 10330
the board of elections of the county and to the tax 10331
commissioner, and the board of elections shall submit the 10332
question at a ~~special-general or primary~~ election held on the 10333
date specified by the board of county commissioners in the 10334
resolution, provided that the election occurs not less than 10335
seventy-five days after the resolution is certified to the board 10336
of elections ~~and the election is not held in February or August~~ 10337
~~of any year~~. The board of county commissioners shall certify the 10338
copy of the resolution to the board of elections in the manner 10339
prescribed under section 3505.071 of the Revised Code. The board 10340
of elections shall certify the results of the election to the 10341
board of county commissioners and to the tax commissioner. If 10342
the question is approved by a majority of electors voting on the 10343
question, the rate of tax imposed under sections 5739.023 and 10344
5741.022 of the Revised Code shall be reduced, and the rate of 10345
tax levied for constructing or renovating a sports facility 10346
under sections 5739.026 and 5741.023 of the Revised Code shall 10347
be increased by the same amount, on the date specified in the 10348
resolution. 10349

If revenue from a tax levied under sections 5739.023 and 10350

5741.022 of the Revised Code and subject to reduction under this 10351
section is pledged to the payment of bonds, notes, or notes in 10352
anticipation of bonds, the board of county commissioners 10353
adopting a resolution under this section shall provide 10354
sufficient revenue from the tax for the repayment of debt 10355
charges on those bonds or notes, unless an adequate substitute 10356
for payment of those charges is provided by the transit 10357
authority. 10358

Sec. 5739.09. (A) (1) A board of county commissioners may, 10359
by resolution adopted by a majority of the members of the board, 10360
levy an excise tax not to exceed three per cent on transactions 10361
by which lodging by a hotel is or is to be furnished to 10362
transient guests. The board shall establish all regulations 10363
necessary to provide for the administration and allocation of 10364
the tax. The regulations may prescribe the time for payment of 10365
the tax, and may provide for the imposition of a penalty or 10366
interest, or both, for late payments, provided that the penalty 10367
does not exceed ten per cent of the amount of tax due, and the 10368
rate at which interest accrues does not exceed the rate per 10369
annum prescribed pursuant to section 5703.47 of the Revised 10370
Code. Except as provided in divisions (A) (2), (3), (4), (5), 10371
(6), (7), (8), (9), (10), (11), and (12) of this section, the 10372
regulations shall provide, after deducting the real and actual 10373
costs of administering the tax, for the return to each municipal 10374
corporation or township that does not levy an excise tax on the 10375
transactions, a uniform percentage of the tax collected in the 10376
municipal corporation or in the unincorporated portion of the 10377
township from each transaction, not to exceed thirty-three and 10378
one-third per cent. The remainder of the revenue arising from 10379
the tax shall be deposited in a separate fund and shall be spent 10380
solely to make contributions to the convention and visitors' 10381

bureau operating within the county, including a pledge and 10382
contribution of any portion of the remainder pursuant to an 10383
agreement authorized by section 307.678 or 307.695 of the 10384
Revised Code, provided that if the board of county commissioners 10385
of an eligible county as defined in section 307.678 or 307.695 10386
of the Revised Code adopts a resolution amending a resolution 10387
levying a tax under this division to provide that revenue from 10388
the tax shall be used by the board as described in either 10389
division (D) of section 307.678 or division (H) of section 10390
307.695 of the Revised Code, the remainder of the revenue shall 10391
be used as described in the resolution making that amendment. 10392
Except as provided in division (A) (2), (3), (4), (5), (6), (7), 10393
(8), (9), (10), or (11) or (H) of this section, on and after May 10394
10, 1994, a board of county commissioners may not levy an excise 10395
tax pursuant to this division in any municipal corporation or 10396
township located wholly or partly within the county that has in 10397
effect an ordinance or resolution levying an excise tax pursuant 10398
to division (B) of this section. The board of a county that has 10399
levied a tax under division (C) of this section may, by 10400
resolution adopted within ninety days after July 15, 1985, by a 10401
majority of the members of the board, amend the resolution 10402
levying a tax under this division to provide for a portion of 10403
that tax to be pledged and contributed in accordance with an 10404
agreement entered into under section 307.695 of the Revised 10405
Code. A tax, any revenue from which is pledged pursuant to such 10406
an agreement, shall remain in effect at the rate at which it is 10407
imposed for the duration of the period for which the revenue 10408
from the tax has been so pledged. 10409

The board of county commissioners of an eligible county as 10410
defined in section 307.695 of the Revised Code may, by 10411
resolution adopted by a majority of the members of the board, 10412

amend a resolution levying a tax under this division to provide 10413
that the revenue from the tax shall be used by the board as 10414
described in division (H) of section 307.695 of the Revised 10415
Code, in which case the tax shall remain in effect at the rate 10416
at which it was imposed for the duration of any agreement 10417
entered into by the board under section 307.695 of the Revised 10418
Code, the duration during which any securities issued by the 10419
board under that section are outstanding, or the duration of the 10420
period during which the board owns a project as defined in 10421
section 307.695 of the Revised Code, whichever duration is 10422
longest. 10423

The board of county commissioners of an eligible county as 10424
defined in section 307.678 of the Revised Code may, by 10425
resolution, amend a resolution levying a tax under this division 10426
to provide that revenue from the tax, not to exceed five hundred 10427
thousand dollars each year, may be used as described in division 10428
(E) of section 307.678 of the Revised Code. 10429

Notwithstanding division (A) (1) of this section, the board 10430
of county commissioners of a county described in division (A) (8) 10431
(a) of this section may, by resolution, amend a resolution 10432
levying a tax under this division to provide that all or a 10433
portion of the revenue from the tax, including any revenue 10434
otherwise required to be returned to townships or municipal 10435
corporations under this division, may be used or pledged for the 10436
payment of debt service on securities issued to pay the costs of 10437
constructing, operating, and maintaining sports facilities 10438
described in division (A) (8) (b) of this section. 10439

The board of county commissioners of a county described in 10440
division (A) (9) of this section may, by resolution, amend a 10441
resolution levying a tax under this division to provide that all 10442

or a portion of the revenue from the tax may be used for the 10443
purposes described in section 307.679 of the Revised Code. 10444

(2) A board of county commissioners that levies an excise 10445
tax under division (A)(1) of this section on June 30, 1997, at a 10446
rate of three per cent, and that has pledged revenue from the 10447
tax to an agreement entered into under section 307.695 of the 10448
Revised Code or, in the case of the board of county 10449
commissioners of an eligible county as defined in section 10450
307.695 of the Revised Code, has amended a resolution levying a 10451
tax under division (C) of this section to provide that proceeds 10452
from the tax shall be used by the board as described in division 10453
(H) of section 307.695 of the Revised Code, may, at any time by 10454
a resolution adopted by a majority of the members of the board, 10455
amend the resolution levying a tax under division (A)(1) of this 10456
section to provide for an increase in the rate of that tax up to 10457
seven per cent on each transaction; to provide that revenue from 10458
the increase in the rate shall be used as described in division 10459
(H) of section 307.695 of the Revised Code or be spent solely to 10460
make contributions to the convention and visitors' bureau 10461
operating within the county to be used specifically for 10462
promotion, advertising, and marketing of the region in which the 10463
county is located; and to provide that the rate in excess of the 10464
three per cent levied under division (A)(1) of this section 10465
shall remain in effect at the rate at which it is imposed for 10466
the duration of the period during which any agreement is in 10467
effect that was entered into under section 307.695 of the 10468
Revised Code by the board of county commissioners levying a tax 10469
under division (A)(1) of this section, the duration of the 10470
period during which any securities issued by the board under 10471
division (I) of section 307.695 of the Revised Code are 10472
outstanding, or the duration of the period during which the 10473

board owns a project as defined in section 307.695 of the Revised Code, whichever duration is longest. The amendment also shall provide that no portion of that revenue need be returned to townships or municipal corporations as would otherwise be required under division (A)(1) of this section.

(3) A board of county commissioners that levies a tax under division (A)(1) of this section on March 18, 1999, at a rate of three per cent may, by resolution adopted not later than forty-five days after March 18, 1999, amend the resolution levying the tax to provide for all of the following:

(a) That the rate of the tax shall be increased by not more than an additional four per cent on each transaction;

(b) That all of the revenue from the increase in the rate shall be pledged and contributed to a convention facilities authority established by the board of county commissioners under Chapter 351. of the Revised Code on or before November 15, 1998, and used to pay costs of constructing, maintaining, operating, and promoting a facility in the county, including paying bonds, or notes issued in anticipation of bonds, as provided by that chapter;

(c) That no portion of the revenue arising from the increase in rate need be returned to municipal corporations or townships as otherwise required under division (A)(1) of this section;

(d) That the increase in rate shall not be subject to diminution by initiative or referendum or by law while any bonds, or notes in anticipation of bonds, issued by the authority under Chapter 351. of the Revised Code to which the revenue is pledged, remain outstanding in accordance with their

terms, unless provision is made by law or by the board of county commissioners for an adequate substitute therefor that is satisfactory to the trustee if a trust agreement secures the bonds.

Division (A) (3) of this section does not apply to the board of county commissioners of any county in which a convention center or facility exists or is being constructed on November 15, 1998, or of any county in which a convention facilities authority levies a tax pursuant to section 351.021 of the Revised Code on that date.

As used in division (A) (3) of this section, "cost" and "facility" have the same meanings as in section 351.01 of the Revised Code, and "convention center" has the same meaning as in section 307.695 of the Revised Code.

(4) (a) A board of county commissioners that levies a tax under division (A) (1) of this section on June 30, 2002, at a rate of three per cent may, by resolution adopted not later than September 30, 2002, amend the resolution levying the tax to provide for all of the following:

(i) That the rate of the tax shall be increased by not more than an additional three and one-half per cent on each transaction;

(ii) That all of the revenue from the increase in rate shall be pledged and contributed to a convention facilities authority established by the board of county commissioners under Chapter 351. of the Revised Code on or before May 15, 2002, and be used to pay costs of constructing, expanding, maintaining, operating, or promoting a convention center in the county, including paying bonds, or notes issued in anticipation of

bonds, as provided by that chapter; 10532

(iii) That no portion of the revenue arising from the 10533
increase in rate need be returned to municipal corporations or 10534
townships as otherwise required under division (A)(1) of this 10535
section; 10536

(iv) That the increase in rate shall not be subject to 10537
diminution by initiative or referendum or by law while any 10538
bonds, or notes in anticipation of bonds, issued by the 10539
authority under Chapter 351. of the Revised Code to which the 10540
revenue is pledged, remain outstanding in accordance with their 10541
terms, unless provision is made by law or by the board of county 10542
commissioners for an adequate substitute therefor that is 10543
satisfactory to the trustee if a trust agreement secures the 10544
bonds. 10545

(b) Any board of county commissioners that, pursuant to 10546
division (A)(4)(a) of this section, has amended a resolution 10547
levying the tax authorized by division (A)(1) of this section 10548
may further amend the resolution to provide that the revenue 10549
referred to in division (A)(4)(a)(ii) of this section shall be 10550
pledged and contributed both to a convention facilities 10551
authority to pay the costs of constructing, expanding, 10552
maintaining, or operating one or more convention centers in the 10553
county, including paying bonds, or notes issued in anticipation 10554
of bonds, as provided in Chapter 351. of the Revised Code, and 10555
to a convention and visitors' bureau to pay the costs of 10556
promoting one or more convention centers in the county. 10557

As used in division (A)(4) of this section, "cost" has the 10558
same meaning as in section 351.01 of the Revised Code, and 10559
"convention center" has the same meaning as in section 307.695 10560
of the Revised Code. 10561

- (5) (a) As used in division (A) (5) of this section: 10562
- (i) "Port authority" means a port authority created under 10563
Chapter 4582. of the Revised Code. 10564
- (ii) "Port authority military-use facility" means port 10565
authority facilities on which or adjacent to which is located an 10566
installation of the armed forces of the United States, a reserve 10567
component thereof, or the national guard and at least part of 10568
which is made available for use, for consideration, by the armed 10569
forces of the United States, a reserve component thereof, or the 10570
national guard. 10571
- (b) For the purpose of contributing revenue to pay 10572
operating expenses of a port authority that operates a port 10573
authority military-use facility, the board of county 10574
commissioners of a county that created, participated in the 10575
creation of, or has joined such a port authority may do one or 10576
both of the following: 10577
- (i) Amend a resolution previously adopted under division 10578
(A) (1) of this section to designate some or all of the revenue 10579
from the tax levied under the resolution to be used for that 10580
purpose, notwithstanding that division; 10581
- (ii) Amend a resolution previously adopted under division 10582
(A) (1) of this section to increase the rate of the tax by not 10583
more than an additional two per cent and use the revenue from 10584
the increase exclusively for that purpose. 10585
- (c) If a board of county commissioners amends a resolution 10586
to increase the rate of a tax as authorized in division (A) (5) 10587
(b) (ii) of this section, the board also may amend the resolution 10588
to specify that the increase in rate of the tax does not apply 10589
to "hotels," as otherwise defined in section 5739.01 of the 10590

Revised Code, having fewer rooms used for the accommodation of 10591
guests than a number of rooms specified by the board. 10592

(6) A board of county commissioners of a county organized 10593
under a county charter adopted pursuant to Article X, Section 3, 10594
Ohio Constitution, and that levies an excise tax under division 10595
(A) (1) of this section at a rate of three per cent and levies an 10596
additional excise tax under division (E) of this section at a 10597
rate of one and one-half per cent may, by resolution adopted not 10598
later than January 1, 2008, by a majority of the members of the 10599
board, amend the resolution levying a tax under division (A) (1) 10600
of this section to provide for an increase in the rate of that 10601
tax by not more than an additional one per cent on transactions 10602
by which lodging by a hotel is or is to be furnished to 10603
transient guests. Notwithstanding divisions (A) (1) and (E) of 10604
this section, the resolution shall provide that all of the 10605
revenue from the increase in rate, after deducting the real and 10606
actual costs of administering the tax, shall be used to pay the 10607
costs of improving, expanding, equipping, financing, or 10608
operating a convention center by a convention and visitors' 10609
bureau in the county. The increase in rate shall remain in 10610
effect for the period specified in the resolution, not to exceed 10611
ten years, and may be extended for an additional period of time 10612
not to exceed ten years thereafter by a resolution adopted by a 10613
majority of the members of the board. The increase in rate shall 10614
be subject to the regulations adopted under division (A) (1) of 10615
this section, except that the resolution may provide that no 10616
portion of the revenue from the increase in the rate shall be 10617
returned to townships or municipal corporations as would 10618
otherwise be required under that division. 10619

(7) Division (A) (7) of this section applies only to a 10620
county with a population greater than sixty-five thousand and 10621

less than seventy thousand according to the most recent federal 10622
decennial census and in which, on December 31, 2006, an excise 10623
tax is levied under division (A) (1) of this section at a rate 10624
not less than and not greater than three per cent, and in which 10625
the most recent increase in the rate of that tax was enacted or 10626
took effect in November 1984. 10627

The board of county commissioners of a county to which 10628
this division applies, by resolution adopted by a majority of 10629
the members of the board, may increase the rate of the tax by 10630
not more than one per cent on transactions by which lodging by a 10631
hotel is or is to be furnished to transient guests. The increase 10632
in rate shall be for the purpose of paying expenses deemed 10633
necessary by the convention and visitors' bureau operating in 10634
the county to promote travel and tourism. The increase in rate 10635
shall remain in effect for the period specified in the 10636
resolution, not to exceed twenty years, provided that the 10637
increase in rate may not continue beyond the time when the 10638
purpose for which the increase is levied ceases to exist. If 10639
revenue from the increase in rate is pledged to the payment of 10640
debt charges on securities, the increase in rate is not subject 10641
to diminution by initiative or referendum or by law for so long 10642
as the securities are outstanding, unless provision is made by 10643
law or by the board of county commissioners for an adequate 10644
substitute for that revenue that is satisfactory to the trustee 10645
if a trust agreement secures payment of the debt charges. The 10646
increase in rate shall be subject to the regulations adopted 10647
under division (A) (1) of this section, except that the 10648
resolution may provide that no portion of the revenue from the 10649
increase in the rate shall be returned to townships or municipal 10650
corporations as would otherwise be required under division (A) 10651
(1) of this section. A resolution adopted under division (A) (7) 10652

of this section is subject to referendum under sections 305.31 10653
to 305.99 of the Revised Code. 10654

(8) (a) Division (A) (8) of this section applies only to a 10655
county satisfying all of the following: 10656

(i) The population of the county is greater than one 10657
hundred seventy-five thousand and less than two hundred twenty- 10658
five thousand according to the most recent federal decennial 10659
census. 10660

(ii) An amusement park with an average yearly attendance 10661
in excess of two million guests is located in the county. 10662

(iii) On December 31, 2014, an excise tax was levied in 10663
the county under division (A) (1) of this section at a rate of 10664
three per cent. 10665

(b) The board of county commissioners of a county to which 10666
this division applies, by resolution adopted by a majority of 10667
the members of the board, may increase the rate of the tax by 10668
not more than one per cent on transactions by which lodging by a 10669
hotel is or is to be furnished to transient guests. The increase 10670
in rate shall be used to pay the costs of constructing and 10671
maintaining facilities owned by the county or by a port 10672
authority created under Chapter 4582. of the Revised Code, and 10673
designed to host sporting events and expenses deemed necessary 10674
by the convention and visitors' bureau operating in the county 10675
to promote travel and tourism with reference to the sports 10676
facilities, and to pay or pledge to the payment of debt service 10677
on securities issued to pay the costs of constructing, 10678
operating, and maintaining the sports facilities. The increase 10679
in rate shall remain in effect for the period specified in the 10680
resolution. If revenue from the increase in rate is pledged to 10681

the payment of debt charges on securities, the increase in rate 10682
is not subject to diminution by initiative or referendum or by 10683
law for so long as the securities are outstanding, unless 10684
provision is made by law or by the board of county commissioners 10685
for an adequate substitute for that revenue that is satisfactory 10686
to the trustee if a trust agreement secures payment of the debt 10687
charges. The increase in rate shall be subject to the 10688
regulations adopted under division (A)(1) of this section, 10689
except that the resolution may provide that no portion of the 10690
revenue from the increase in the rate shall be returned to 10691
townships or municipal corporations as would otherwise be 10692
required under division (A)(1) of this section. 10693

(9) The board of county commissioners of a county with a 10694
population greater than seventy-five thousand and less than 10695
seventy-eight thousand, by resolution adopted by a majority of 10696
the members of the board not later than October 15, 2015, may 10697
increase the rate of the tax by not more than one per cent on 10698
transactions by which lodging by a hotel is or is to be 10699
furnished to transient guests. The increase in rate shall be for 10700
the purposes described in section 307.679 of the Revised Code or 10701
for the promotion of travel and tourism in the county, including 10702
travel and tourism to sports facilities. The increase in rate 10703
shall remain in effect for the period specified in the 10704
resolution and as necessary to fulfill the county's obligations 10705
under a cooperative agreement entered into under section 307.679 10706
of the Revised Code. If the resolution is adopted by the board 10707
before September 29, 2015, but after that enactment becomes law, 10708
the increase in rate shall become effective beginning on 10709
September 29, 2015. If revenue from the increase in rate is 10710
pledged to the payment of debt charges on securities, or to 10711
substitute for other revenues pledged to the payment of such 10712

debt, the increase in rate is not subject to diminution by 10713
initiative or referendum or by law for so long as the securities 10714
are outstanding, unless provision is made by law or by the board 10715
of county commissioners for an adequate substitute for that 10716
revenue that is satisfactory to the trustee if a trust agreement 10717
secures payment of the debt charges. The increase in rate shall 10718
be subject to the regulations adopted under division (A)(1) of 10719
this section, except that no portion of the revenue from the 10720
increase in the rate shall be returned to townships or municipal 10721
corporations as would otherwise be required under division (A) 10722
(1) of this section. 10723

(10) Division (A)(10) of this section applies only to 10724
counties satisfying either of the following: 10725

(a) A county that, on July 1, 2015, does not levy an 10726
excise tax under division (A)(1) of this section and that has a 10727
population of at least thirty-nine thousand but not more than 10728
forty thousand according to the 2010 federal decennial census; 10729

(b) A county that, on July 1, 2015, levies an excise tax 10730
under division (A)(1) of this section at a rate of three per 10731
cent and that has a population of at least seventy-one thousand 10732
but not more than seventy-five thousand according to 2010 10733
federal decennial census. 10734

The board of county commissioners of a county to which 10735
division (A)(10) of this section applies, by resolution adopted 10736
by a majority of the members of the board, may levy an excise 10737
tax at a rate not to exceed three per cent on transactions by 10738
which lodging by a hotel is or is to be furnished to transient 10739
guests for the purpose of acquiring, constructing, equipping, or 10740
repairing permanent improvements, as defined in section 133.01 10741
of the Revised Code. If the board does not levy a tax under 10742

division (A) (1) of this section, the board shall establish 10743
regulations necessary to provide for the administration of the 10744
tax, which may prescribe the time for payment of the tax and the 10745
imposition of penalty or interest subject to the limitations on 10746
penalty and interest provided in division (A) (1) of this 10747
section. No portion of the revenue shall be returned to 10748
townships or municipal corporations in the county unless 10749
otherwise provided by resolution of the board. The tax shall 10750
apply throughout the territory of the county, including in any 10751
township or municipal corporation levying an excise tax under 10752
division (B) of this section or division (A) of section 5739.08 10753
of the Revised Code. The levy of the tax is subject to 10754
referendum as provided under section 305.31 of the Revised Code. 10755

The tax shall remain in effect for the period specified in 10756
the resolution. If revenue from the increase in rate is pledged 10757
to the payment of debt charges on securities, the increase in 10758
rate is not subject to diminution by initiative or referendum or 10759
by law for so long as the securities are outstanding unless 10760
provision is made by law or by the board for an adequate 10761
substitute for that revenue that is satisfactory to the trustee 10762
if a trust agreement secures payment of the debt charges. 10763

(11) The board of county commissioners of an eligible 10764
county, as defined in section 307.678 of the Revised Code, that 10765
levies an excise tax under division (A) (1) of this section on 10766
July 1, 2017, at a rate of three per cent may, by resolution 10767
adopted by a majority of the members of the board, amend the 10768
resolution levying the tax to increase the rate of the tax by 10769
not more than an additional three per cent on each transaction. 10770
No portion of the revenue shall be returned to townships or 10771
municipal corporations in the county unless otherwise provided 10772
by resolution of the board. Otherwise, the revenue from the 10773

increase in the rate shall be distributed and used in the same 10774
manner described under division (A) (1) of this section. The 10775
increase in rate shall remain in effect for the period specified 10776
in the resolution. If revenue from the increase in rate is 10777
pledged to the payment of debt charges on securities, the 10778
increase in rate is not subject to diminution by initiative or 10779
referendum or by law for so long as the securities are 10780
outstanding unless provision is made by law or by the board for 10781
an adequate substitute for that revenue that is satisfactory to 10782
the trustee if a trust agreement secures payment of the debt 10783
charges. 10784

(12) (a) As used in this division: 10785

(i) "Eligible county" means a county that has a population 10786
greater than one hundred ninety thousand and less than two 10787
hundred thousand according to the 2010 federal decennial census 10788
and that levies an excise tax under division (A) (1) of this 10789
section at a rate of three per cent. 10790

(ii) "Professional sports facility" means a sports 10791
facility that is intended to house major or minor league 10792
professional athletic teams, including a stadium, together with 10793
all parking facilities, walkways, and other auxiliary 10794
facilities, real and personal property, property rights, 10795
easements, and interests that may be appropriate for, or used in 10796
connection with, the operation of the facility. 10797

(b) Subject to division (A) (12) (c) of this section, the 10798
board of county commissioners of an eligible county, by 10799
resolution adopted by a majority of the members of the board, 10800
may increase the rate of the tax by not more than one per cent 10801
on transactions by which lodging by a hotel is or is to be 10802
furnished to transient guests. Revenue from the increase in rate 10803

shall be used for the purposes of paying the costs of 10804
constructing, improving, and maintaining a professional sports 10805
facility in the county and paying expenses considered necessary 10806
by the convention and visitors' bureau operating in the county 10807
to promote travel and tourism with respect to that professional 10808
sports facility. The tax shall take effect only after the 10809
convention and visitors' bureau enters into a contract for the 10810
construction, improvement, or maintenance of a professional 10811
sports facility that is or will be located on property acquired, 10812
in whole or in part, with revenue from the increased rate, and 10813
thereafter shall remain in effect for the period specified in 10814
the resolution. If revenue from the increase in rate is pledged 10815
to the payment of debt charges on securities, the increase in 10816
rate is not subject to diminution by initiative or referendum or 10817
by law for so long as the securities are outstanding, unless a 10818
provision is made by law or by the board of county commissioners 10819
for an adequate substitute for that revenue that is satisfactory 10820
to the trustee if a trust agreement secures payment of the debt 10821
charges. The increase in rate shall be subject to the 10822
regulations adopted under division (A) (1) of this section, 10823
except that the resolution may provide that no portion of the 10824
revenue from the increase in the rate shall be returned to 10825
townships or municipal corporations as would otherwise be 10826
required under division (A) (1) of this section. 10827

(c) If, on January 1, 2019, the convention and visitors' 10828
bureau has not entered into a contract for the construction, 10829
improvement, or maintenance of a professional sports facility 10830
that is or will be located on property acquired, in whole or in 10831
part, with revenue from the increased rate, the authority to 10832
levy the tax under division (A) (12) (b) of this section is hereby 10833
repealed on that date. 10834

(B) (1) The legislative authority of a municipal corporation or the board of trustees of a township that is not wholly or partly located in a county that has in effect a resolution levying an excise tax pursuant to division (A) (1) of this section may, by ordinance or resolution, levy an excise tax not to exceed three per cent on transactions by which lodging by a hotel is or is to be furnished to transient guests. The legislative authority of the municipal corporation or the board of trustees of the township shall deposit at least fifty per cent of the revenue from the tax levied pursuant to this division into a separate fund, which shall be spent solely to make contributions to convention and visitors' bureaus operating within the county in which the municipal corporation or township is wholly or partly located, and the balance of that revenue shall be deposited in the general fund. The municipal corporation or township shall establish all regulations necessary to provide for the administration and allocation of the tax. The regulations may prescribe the time for payment of the tax, and may provide for the imposition of a penalty or interest, or both, for late payments, provided that the penalty does not exceed ten per cent of the amount of tax due, and the rate at which interest accrues does not exceed the rate per annum prescribed pursuant to section 5703.47 of the Revised Code. The levy of a tax under this division is in addition to any tax imposed on the same transaction by a municipal corporation or a township as authorized by division (A) of section 5739.08 of the Revised Code.

(2) (a) The legislative authority of the most populous municipal corporation located wholly or partly in a county in which the board of county commissioners has levied a tax under division (A) (4) of this section may amend, on or before

September 30, 2002, that municipal corporation's ordinance or 10866
resolution that levies an excise tax on transactions by which 10867
lodging by a hotel is or is to be furnished to transient guests, 10868
to provide for all of the following: 10869

(i) That the rate of the tax shall be increased by not 10870
more than an additional one per cent on each transaction; 10871

(ii) That all of the revenue from the increase in rate 10872
shall be pledged and contributed to a convention facilities 10873
authority established by the board of county commissioners under 10874
Chapter 351. of the Revised Code on or before May 15, 2002, and 10875
be used to pay costs of constructing, expanding, maintaining, 10876
operating, or promoting a convention center in the county, 10877
including paying bonds, or notes issued in anticipation of 10878
bonds, as provided by that chapter; 10879

(iii) That the increase in rate shall not be subject to 10880
diminution by initiative or referendum or by law while any 10881
bonds, or notes in anticipation of bonds, issued by the 10882
authority under Chapter 351. of the Revised Code to which the 10883
revenue is pledged, remain outstanding in accordance with their 10884
terms, unless provision is made by law, by the board of county 10885
commissioners, or by the legislative authority, for an adequate 10886
substitute therefor that is satisfactory to the trustee if a 10887
trust agreement secures the bonds. 10888

(b) The legislative authority of a municipal corporation 10889
that, pursuant to division (B) (2) (a) of this section, has 10890
amended its ordinance or resolution to increase the rate of the 10891
tax authorized by division (B) (1) of this section may further 10892
amend the ordinance or resolution to provide that the revenue 10893
referred to in division (B) (2) (a) (ii) of this section shall be 10894
pledged and contributed both to a convention facilities 10895

authority to pay the costs of constructing, expanding, 10896
maintaining, or operating one or more convention centers in the 10897
county, including paying bonds, or notes issued in anticipation 10898
of bonds, as provided in Chapter 351. of the Revised Code, and 10899
to a convention and visitors' bureau to pay the costs of 10900
promoting one or more convention centers in the county. 10901

As used in division (B) (2) of this section, "cost" has the 10902
same meaning as in section 351.01 of the Revised Code, and 10903
"convention center" has the same meaning as in section 307.695 10904
of the Revised Code. 10905

(3) The legislative authority of an eligible municipal 10906
corporation may amend, on or before December 31, 2017, that 10907
municipal corporation's ordinance or resolution that levies an 10908
excise tax on transactions by which lodging by a hotel is or is 10909
to be furnished to transient guests, to provide for the 10910
following: 10911

(a) That the rate of the tax shall be increased by not 10912
more than an additional three per cent on each transaction; 10913

(b) That all of the revenue from the increase in rate 10914
shall be used by the municipal corporation for economic 10915
development and tourism-related purposes. 10916

As used in division (B) (3) of this section, "eligible 10917
municipal corporation" means a municipal corporation that, on 10918
the effective date of the amendment of this section by H.B. 49 10919
of the 132nd general assembly, September 29, 2017, levied a tax 10920
under division (B) (1) of this section at a rate of three per 10921
cent and that is located in a county that, on that date, levied 10922
a tax under division (A) of this section at a rate of three per 10923
cent and that has, according to the most recent federal 10924

decennial census, a population exceeding three hundred thousand 10925
but not greater than three hundred fifty thousand. 10926

(C) For the purposes described in section 307.695 of the 10927
Revised Code and to cover the costs of administering the tax, a 10928
board of county commissioners of a county where a tax imposed 10929
under division (A) (1) of this section is in effect may, by 10930
resolution adopted within ninety days after July 15, 1985, by a 10931
majority of the members of the board, levy an additional excise 10932
tax not to exceed three per cent on transactions by which 10933
lodging by a hotel is or is to be furnished to transient guests. 10934
The tax authorized by this division shall be in addition to any 10935
tax that is levied pursuant to division (A) of this section, but 10936
it shall not apply to transactions subject to a tax levied by a 10937
municipal corporation or township pursuant to the authorization 10938
granted by division (A) of section 5739.08 of the Revised Code. 10939
The board shall establish all regulations necessary to provide 10940
for the administration and allocation of the tax. The 10941
regulations may prescribe the time for payment of the tax, and 10942
may provide for the imposition of a penalty or interest, or 10943
both, for late payments, provided that the penalty does not 10944
exceed ten per cent of the amount of tax due, and the rate at 10945
which interest accrues does not exceed the rate per annum 10946
prescribed pursuant to section 5703.47 of the Revised Code. All 10947
revenues arising from the tax shall be expended in accordance 10948
with section 307.695 of the Revised Code. The board of county 10949
commissioners of an eligible county as defined in section 10950
307.695 of the Revised Code may, by resolution adopted by a 10951
majority of the members of the board, amend the resolution 10952
levying a tax under this division to provide that the revenue 10953
from the tax shall be used by the board as described in division 10954
(H) of section 307.695 of the Revised Code. A tax imposed under 10955

this division shall remain in effect at the rate at which it is 10956
imposed for the duration of the period during which any 10957
agreement entered into by the board under section 307.695 of the 10958
Revised Code is in effect, the duration of the period during 10959
which any securities issued by the board under division (I) of 10960
section 307.695 of the Revised Code are outstanding, or the 10961
duration of the period during which the board owns a project as 10962
defined in section 307.695 of the Revised Code, whichever 10963
duration is longest. 10964

(D) For the purpose of providing contributions under 10965
division (B)(1) of section 307.671 of the Revised Code to enable 10966
the acquisition, construction, and equipping of a port authority 10967
educational and cultural facility in the county and, to the 10968
extent provided for in the cooperative agreement authorized by 10969
that section, for the purpose of paying debt service charges on 10970
bonds, or notes in anticipation of bonds, described in division 10971
(B)(1)(b) of that section, a board of county commissioners, by 10972
resolution adopted within ninety days after December 22, 1992, 10973
by a majority of the members of the board, may levy an 10974
additional excise tax not to exceed one and one-half per cent on 10975
transactions by which lodging by a hotel is or is to be 10976
furnished to transient guests. The excise tax authorized by this 10977
division shall be in addition to any tax that is levied pursuant 10978
to divisions (A), (B), and (C) of this section, to any excise 10979
tax levied pursuant to section 5739.08 of the Revised Code, and 10980
to any excise tax levied pursuant to section 351.021 of the 10981
Revised Code. The board of county commissioners shall establish 10982
all regulations necessary to provide for the administration and 10983
allocation of the tax that are not inconsistent with this 10984
section or section 307.671 of the Revised Code. The regulations 10985
may prescribe the time for payment of the tax, and may provide 10986

for the imposition of a penalty or interest, or both, for late 10987
payments, provided that the penalty does not exceed ten per cent 10988
of the amount of tax due, and the rate at which interest accrues 10989
does not exceed the rate per annum prescribed pursuant to 10990
section 5703.47 of the Revised Code. All revenues arising from 10991
the tax shall be expended in accordance with section 307.671 of 10992
the Revised Code and division (D) of this section. The levy of a 10993
tax imposed under this division may not commence prior to the 10994
first day of the month next following the execution of the 10995
cooperative agreement authorized by section 307.671 of the 10996
Revised Code by all parties to that agreement. The tax shall 10997
remain in effect at the rate at which it is imposed for the 10998
period of time described in division (C) of section 307.671 of 10999
the Revised Code for which the revenue from the tax has been 11000
pledged by the county to the corporation pursuant to that 11001
section, but, to any extent provided for in the cooperative 11002
agreement, for no lesser period than the period of time required 11003
for payment of the debt service charges on bonds, or notes in 11004
anticipation of bonds, described in division (B) (1) (b) of that 11005
section. 11006

(E) For the purpose of paying the costs of acquiring, 11007
constructing, equipping, and improving a municipal educational 11008
and cultural facility, including debt service charges on bonds 11009
provided for in division (B) of section 307.672 of the Revised 11010
Code, and for any additional purposes determined by the county 11011
in the resolution levying the tax or amendments to the 11012
resolution, including subsequent amendments providing for paying 11013
costs of acquiring, constructing, renovating, rehabilitating, 11014
equipping, and improving a port authority educational and 11015
cultural performing arts facility, as defined in section 307.674 11016
of the Revised Code, and including debt service charges on bonds 11017

provided for in division (B) of section 307.674 of the Revised Code, the legislative authority of a county, by resolution adopted within ninety days after June 30, 1993, by a majority of the members of the legislative authority, may levy an additional excise tax not to exceed one and one-half per cent on transactions by which lodging by a hotel is or is to be furnished to transient guests. The excise tax authorized by this division shall be in addition to any tax that is levied pursuant to divisions (A), (B), (C), and (D) of this section, to any excise tax levied pursuant to section 5739.08 of the Revised Code, and to any excise tax levied pursuant to section 351.021 of the Revised Code. The legislative authority of the county shall establish all regulations necessary to provide for the administration and allocation of the tax. The regulations may prescribe the time for payment of the tax, and may provide for the imposition of a penalty or interest, or both, for late payments, provided that the penalty does not exceed ten per cent of the amount of tax due, and the rate at which interest accrues does not exceed the rate per annum prescribed pursuant to section 5703.47 of the Revised Code. All revenues arising from the tax shall be expended in accordance with section 307.672 of the Revised Code and this division. The levy of a tax imposed under this division shall not commence prior to the first day of the month next following the execution of the cooperative agreement authorized by section 307.672 of the Revised Code by all parties to that agreement. The tax shall remain in effect at the rate at which it is imposed for the period of time determined by the legislative authority of the county. That period of time shall not exceed fifteen years, except that the legislative authority of a county with a population of less than two hundred fifty thousand according to the most recent federal decennial census, by resolution adopted by a majority of its

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members before the original tax expires, may extend the duration 11050
of the tax for an additional period of time. The additional 11051
period of time by which a legislative authority extends a tax 11052
levied under this division shall not exceed fifteen years. 11053

(F) The legislative authority of a county that has levied 11054
a tax under division (E) of this section may, by resolution 11055
adopted within one hundred eighty days after January 4, 2001, by 11056
a majority of the members of the legislative authority, amend 11057
the resolution levying a tax under that division to provide for 11058
the use of the proceeds of that tax, to the extent that it is no 11059
longer needed for its original purpose as determined by the 11060
parties to a cooperative agreement amendment pursuant to 11061
division (D) of section 307.672 of the Revised Code, to pay 11062
costs of acquiring, constructing, renovating, rehabilitating, 11063
equipping, and improving a port authority educational and 11064
cultural performing arts facility, including debt service 11065
charges on bonds provided for in division (B) of section 307.674 11066
of the Revised Code, and to pay all obligations under any 11067
guaranty agreements, reimbursement agreements, or other credit 11068
enhancement agreements described in division (C) of section 11069
307.674 of the Revised Code. The resolution may also provide for 11070
the extension of the tax at the same rate for the longer of the 11071
period of time determined by the legislative authority of the 11072
county, but not to exceed an additional twenty-five years, or 11073
the period of time required to pay all debt service charges on 11074
bonds provided for in division (B) of section 307.672 of the 11075
Revised Code and on port authority revenue bonds provided for in 11076
division (B) of section 307.674 of the Revised Code. All 11077
revenues arising from the amendment and extension of the tax 11078
shall be expended in accordance with section 307.674 of the 11079
Revised Code, this division, and division (E) of this section. 11080

(G) For purposes of a tax levied by a county, township, or 11081
municipal corporation under this section or section 5739.08 of 11082
the Revised Code, a board of county commissioners, board of 11083
township trustees, or the legislative authority of a municipal 11084
corporation may adopt a resolution or ordinance at any time 11085
specifying that "hotel," as otherwise defined in section 5739.01 11086
of the Revised Code, includes the following: 11087

(1) Establishments in which fewer than five rooms are used 11088
for the accommodation of guests. 11089

(2) Establishments at which rooms are used for the 11090
accommodation of guests regardless of whether each room is 11091
accessible through its own keyed entry or several rooms are 11092
accessible through the same keyed entry; and, in determining the 11093
number of rooms, all rooms are included regardless of the number 11094
of structures in which the rooms are situated or the number of 11095
parcels of land on which the structures are located if the 11096
structures are under the same ownership and the structures are 11097
not identified in advertisements of the accommodations as 11098
distinct establishments. For the purposes of division (G) (2) of 11099
this section, two or more structures are under the same 11100
ownership if they are owned by the same person, or if they are 11101
owned by two or more persons the majority of the ownership 11102
interests of which are owned by the same person. 11103

The resolution or ordinance may apply to a tax imposed 11104
pursuant to this section prior to the adoption of the resolution 11105
or ordinance if the resolution or ordinance so states, but the 11106
tax shall not apply to transactions by which lodging by such an 11107
establishment is provided to transient guests prior to the 11108
adoption of the resolution or ordinance. 11109

(H) (1) As used in this division: 11110

(a) "Convention facilities authority" has the same meaning 11111
as in section 351.01 of the Revised Code. 11112

(b) "Convention center" has the same meaning as in section 11113
307.695 of the Revised Code. 11114

(2) Notwithstanding any contrary provision of division (D) 11115
of this section, the legislative authority of a county with a 11116
population of one million or more according to the most recent 11117
federal decennial census that has levied a tax under division 11118
(D) of this section may, by resolution adopted by a majority of 11119
the members of the legislative authority, provide for the 11120
extension of such levy and may provide that the proceeds of that 11121
tax, to the extent that they are no longer needed for their 11122
original purpose as defined by a cooperative agreement entered 11123
into under section 307.671 of the Revised Code, shall be 11124
deposited into the county general revenue fund. The resolution 11125
shall provide for the extension of the tax at a rate not to 11126
exceed the rate specified in division (D) of this section for a 11127
period of time determined by the legislative authority of the 11128
county, but not to exceed an additional forty years. 11129

(3) The legislative authority of a county with a 11130
population of one million or more that has levied a tax under 11131
division (A)(1) of this section may, by resolution adopted by a 11132
majority of the members of the legislative authority, increase 11133
the rate of the tax levied by such county under division (A)(1) 11134
of this section to a rate not to exceed five per cent on 11135
transactions by which lodging by a hotel is or is to be 11136
furnished to transient guests. Notwithstanding any contrary 11137
provision of division (A)(1) of this section, the resolution may 11138
provide that all collections resulting from the rate levied in 11139
excess of three per cent, after deducting the real and actual 11140

costs of administering the tax, shall be deposited in the county 11141
general fund. 11142

(4) The legislative authority of a county with a 11143
population of one million or more that has levied a tax under 11144
division (A)(1) of this section may, by resolution adopted on or 11145
before August 30, 2004, by a majority of the members of the 11146
legislative authority, provide that all or a portion of the 11147
proceeds of the tax levied under division (A)(1) of this 11148
section, after deducting the real and actual costs of 11149
administering the tax and the amounts required to be returned to 11150
townships and municipal corporations with respect to the first 11151
three per cent levied under division (A)(1) of this section, 11152
shall be deposited in the county general fund, provided that 11153
such proceeds shall be used to satisfy any pledges made in 11154
connection with an agreement entered into under section 307.695 11155
of the Revised Code. 11156

(5) No amount collected from a tax levied, extended, or 11157
required to be deposited in the county general fund under 11158
division (H) of this section shall be contributed to a 11159
convention facilities authority, corporation, or other entity 11160
created after July 1, 2003, for the principal purpose of 11161
constructing, improving, expanding, equipping, financing, or 11162
operating a convention center unless the mayor of the municipal 11163
corporation in which the convention center is to be operated by 11164
that convention facilities authority, corporation, or other 11165
entity has consented to the creation of that convention 11166
facilities authority, corporation, or entity. Notwithstanding 11167
any contrary provision of section 351.04 of the Revised Code, if 11168
a tax is levied by a county under division (H) of this section, 11169
the board of county commissioners of that county may determine 11170
the manner of selection, the qualifications, the number, and 11171

terms of office of the members of the board of directors of any 11172
convention facilities authority, corporation, or other entity 11173
described in division (H) (5) of this section. 11174

(6) (a) No amount collected from a tax levied, extended, or 11175
required to be deposited in the county general fund under 11176
division (H) of this section may be used for any purpose other 11177
than paying the direct and indirect costs of constructing, 11178
improving, expanding, equipping, financing, or operating a 11179
convention center and for the real and actual costs of 11180
administering the tax, unless, prior to the adoption of the 11181
resolution of the legislative authority of the county 11182
authorizing the levy, extension, increase, or deposit, the 11183
county and the mayor of the most populous municipal corporation 11184
in that county have entered into an agreement as to the use of 11185
such amounts, provided that such agreement has been approved by 11186
a majority of the mayors of the other municipal corporations in 11187
that county. The agreement shall provide that the amounts to be 11188
used for purposes other than paying the convention center or 11189
administrative costs described in division (H) (6) (a) of this 11190
section be used only for the direct and indirect costs of 11191
capital improvements, including the financing of capital 11192
improvements. 11193

(b) If the county in which the tax is levied has an 11194
association of mayors and city managers, the approval of that 11195
association of an agreement described in division (H) (6) (a) of 11196
this section shall be considered to be the approval of the 11197
majority of the mayors of the other municipal corporations for 11198
purposes of that division. 11199

(7) Each year, the auditor of state shall conduct an audit 11200
of the uses of any amounts collected from taxes levied, 11201

extended, or deposited under division (H) of this section and 11202
shall prepare a report of the auditor of state's findings. The 11203
auditor of state shall submit the report to the legislative 11204
authority of the county that has levied, extended, or deposited 11205
the tax, the speaker of the house of representatives, the 11206
president of the senate, and the leaders of the minority parties 11207
of the house of representatives and the senate. 11208

(I) (1) As used in this division: 11209

(a) "Convention facilities authority" has the same meaning 11210
as in section 351.01 of the Revised Code. 11211

(b) "Convention center" has the same meaning as in section 11212
307.695 of the Revised Code. 11213

(2) Notwithstanding any contrary provision of division (D) 11214
of this section, the legislative authority of a county with a 11215
population of one million two hundred thousand or more according 11216
to the most recent federal decennial census or the most recent 11217
annual population estimate published or released by the United 11218
States census bureau at the time the resolution is adopted 11219
placing the levy on the ballot, that has levied a tax under 11220
division (D) of this section may, by resolution adopted by a 11221
majority of the members of the legislative authority, provide 11222
for the extension of such levy and may provide that the proceeds 11223
of that tax, to the extent that the proceeds are no longer 11224
needed for their original purpose as defined by a cooperative 11225
agreement entered into under section 307.671 of the Revised Code 11226
and after deducting the real and actual costs of administering 11227
the tax, shall be used for paying the direct and indirect costs 11228
of constructing, improving, expanding, equipping, financing, or 11229
operating a convention center. The resolution shall provide for 11230
the extension of the tax at a rate not to exceed the rate 11231

specified in division (D) of this section for a period of time 11232
determined by the legislative authority of the county, but not 11233
to exceed an additional forty years. 11234

(3) The legislative authority of a county with a 11235
population of one million two hundred thousand or more that has 11236
levied a tax under division (A)(1) of this section may, by 11237
resolution adopted by a majority of the members of the 11238
legislative authority, increase the rate of the tax levied by 11239
such county under division (A)(1) of this section to a rate not 11240
to exceed five per cent on transactions by which lodging by a 11241
hotel is or is to be furnished to transient guests. 11242
Notwithstanding any contrary provision of division (A)(1) of 11243
this section, the resolution shall provide that all collections 11244
resulting from the rate levied in excess of three per cent, 11245
after deducting the real and actual costs of administering the 11246
tax, shall be used for paying the direct and indirect costs of 11247
constructing, improving, expanding, equipping, financing, or 11248
operating a convention center. 11249

(4) The legislative authority of a county with a 11250
population of one million two hundred thousand or more that has 11251
levied a tax under division (A)(1) of this section may, by 11252
resolution adopted on or before July 1, 2008, by a majority of 11253
the members of the legislative authority, provide that all or a 11254
portion of the proceeds of the tax levied under division (A)(1) 11255
of this section, after deducting the real and actual costs of 11256
administering the tax and the amounts required to be returned to 11257
townships and municipal corporations with respect to the first 11258
three per cent levied under division (A)(1) of this section, 11259
shall be used to satisfy any pledges made in connection with an 11260
agreement entered into under section 307.695 of the Revised Code 11261
or shall otherwise be used for paying the direct and indirect 11262

costs of constructing, improving, expanding, equipping, 11263
financing, or operating a convention center. 11264

(5) Any amount collected from a tax levied or extended 11265
under division (I) of this section may be contributed to a 11266
convention facilities authority created before July 1, 2005, but 11267
no amount collected from a tax levied or extended under division 11268
(I) of this section may be contributed to a convention 11269
facilities authority, corporation, or other entity created after 11270
July 1, 2005, unless the mayor of the municipal corporation in 11271
which the convention center is to be operated by that convention 11272
facilities authority, corporation, or other entity has consented 11273
to the creation of that convention facilities authority, 11274
corporation, or entity. 11275

(J) (1) Except as provided in division (J) (2) of this 11276
section, money collected by a county and distributed under this 11277
section to a convention and visitors' bureau in existence as of 11278
June 30, 2013, the effective date of H.B. 59 of the 130th 11279
general assembly, except for any such money pledged, as of that 11280
effective date, to the payment of debt service charges on bonds, 11281
notes, securities, or lease agreements, shall be used solely for 11282
tourism sales, marketing and promotion, and their associated 11283
costs, including, but not limited to, operational and 11284
administrative costs of the bureau, sales and marketing, and 11285
maintenance of the physical bureau structure. 11286

(2) A convention and visitors' bureau that has entered 11287
into an agreement under section 307.678 of the Revised Code may 11288
use revenue it receives from a tax levied under division (A) (1) 11289
of this section as described in division (E) of section 307.678 11290
of the Revised Code. 11291

(K) The board of county commissioners of a county with a 11292

population between one hundred three thousand and one hundred 11293
seven thousand according to the most recent federal decennial 11294
census, by resolution adopted by a majority of the members of 11295
the board within six months after September 15, 2014, the 11296
effective date of H.B. 483 of the 130th general assembly, may 11297
levy a tax not to exceed three per cent on transactions by which 11298
a hotel is or is to be furnished to transient guests. The 11299
purpose of the tax shall be to pay the costs of expanding, 11300
maintaining, or operating a soldiers' memorial and the costs of 11301
administering the tax. All revenue arising from the tax shall be 11302
credited to one or more special funds in the county treasury and 11303
shall be spent solely for the purposes of paying those costs. 11304
The board of county commissioners shall adopt all rules 11305
necessary to provide for the administration of the tax subject 11306
to the same limitations on imposing penalty or interest under 11307
division (A) (1) of this section. 11308

As used in this division "soldiers' memorial" means a 11309
memorial constructed and funded under Chapter 345. of the 11310
Revised Code. 11311

(L) A board of county commissioners of an eligible county, 11312
by resolution adopted by a majority of the members of the board, 11313
may levy an excise tax at the rate of up to three per cent on 11314
transactions by which lodging by a hotel is or is to be 11315
furnished to transient guests for the purpose of paying the 11316
costs of permanent improvements at sites at which one or more 11317
agricultural societies conduct fairs or exhibits, paying the 11318
costs of maintaining or operating such permanent improvements, 11319
and paying the costs of administering the tax. A resolution 11320
adopted under this division shall direct the board of elections 11321
to submit the question of the proposed lodging tax to the 11322
electors of the county at a ~~special~~general or primary election 11323

held on the date specified by the board in the resolution, 11324
provided that the election occurs not less than ninety days 11325
after a certified copy of the resolution is transmitted to the 11326
board of elections. A resolution submitted to the electors under 11327
this division shall not go into effect unless it is approved by 11328
a majority of those voting upon it. The resolution takes effect 11329
on the date the board of county commissioners receives 11330
notification from the board of elections of an affirmative vote. 11331

The tax shall remain in effect for the period specified in 11332
the resolution, not to exceed five years. All revenue arising 11333
from the tax shall be credited to one or more special funds in 11334
the county treasury and shall be spent solely for the purposes 11335
of paying the costs of such permanent improvements and 11336
maintaining or operating the improvements. Revenue allocated for 11337
the use of a county agricultural society may be credited to the 11338
county agricultural society fund created in section 1711.16 of 11339
the Revised Code upon appropriation by the board. If revenue is 11340
credited to that fund, it shall be expended only as provided in 11341
that section. 11342

The board of county commissioners shall adopt all rules 11343
necessary to provide for the administration of the tax. The 11344
rules may prescribe the time for payment of the tax, and may 11345
provide for the imposition or penalty or interest, or both, for 11346
late payments, provided that the penalty does not exceed ten per 11347
cent of the amount of tax due, and the rate at which interest 11348
accrues does not exceed the rate per annum prescribed in section 11349
5703.47 of the Revised Code. 11350

As used in this division, "eligible county" means a county 11351
in which a county agricultural society or independent 11352
agricultural society is organized under section 1711.01 or 11353

1711.02 of the Revised Code, provided the agricultural society 11354
owns a facility or site in the county at which an annual harness 11355
horse race is conducted where one-day attendance equals at least 11356
forty thousand attendees. 11357

(M) As used in this division, "eligible county" means a 11358
county in which a tax is levied under division (A) of this 11359
section at a rate of three per cent and whose territory includes 11360
a part of Lake Erie the shoreline of which represents at least 11361
fifty per cent of the linear length of the county's border with 11362
other counties of this state. 11363

The board of county commissioners of an eligible county 11364
that has entered into an agreement with a port authority in the 11365
county under section 4582.56 of the Revised Code may levy an 11366
additional lodging tax on transactions by which lodging by a 11367
hotel is or is to be furnished to transient guests for the 11368
purpose of financing lakeshore improvement projects constructed 11369
or financed by the port authority under that section. The 11370
resolution levying the tax shall specify the purpose of the tax, 11371
the rate of the tax, which shall not exceed two per cent, and 11372
the number of years the tax will be levied or that it will be 11373
levied for a continuing period of time. The tax shall be 11374
administered pursuant to the regulations adopted by the board 11375
under division (A) of this section, except that all the proceeds 11376
of the tax levied under this division shall be pledged to the 11377
payment of the costs, including debt charges, of lakeshore 11378
improvements undertaken by a port authority pursuant to the 11379
agreement under section 4582.56 of the Revised Code. No revenue 11380
from the tax may be used to pay the current expenses of the port 11381
authority. 11382

A resolution levying a tax under this division is subject 11383

to referendum under sections 305.31 to 305.41 and 305.99 of the Revised Code. 11384
11385

(N) (1) Notwithstanding division (A) of this section, the board of county commissioners, board of township trustees, or legislative authority of any county, township, or municipal corporation that levies a lodging tax on ~~the effective date of the amendment of this section~~ September 29, 2017, and in which any part of a tourism development district is located on or after that date shall amend the ordinance or resolution levying the tax to require either of the following: 11386
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(a) In the case of a tax levied by a county, that all tourism development district lodging tax proceeds from that tax be used exclusively to foster and develop tourism in the tourism development district; 11394
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(b) In the case of a tax levied by a township or municipal corporation, that all tourism development district lodging tax proceeds from that tax be used exclusively to foster and develop tourism in the tourism development district. 11398
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(2) Notwithstanding division (A) of this section, any ordinance or resolution levying a lodging tax adopted on or after ~~the effective date of the amendment of this section~~ September 29, 2017, by a county, township, or municipal corporation in which any part of a tourism development district is located on or after that date shall require that all tourism development district lodging tax proceeds from that tax be used exclusively to foster and develop tourism in the tourism development district. 11402
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(3) A county shall not use any of the proceeds described in division (N) (1) (a) or (N) (2) of this section unless the 11411
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convention and visitors' bureau operating within the county 11413
approves the manner in which such proceeds are used to foster 11414
and develop tourism in the tourism development district. Upon 11415
obtaining such approval, the county may pay such proceeds to the 11416
bureau to use for the agreed-upon purpose. 11417

A municipal corporation or township shall not use any of 11418
the proceeds described in division (N) (1) (b) or (N) (2) of this 11419
section unless the convention and visitors' bureau operating 11420
within the municipal corporation or township approves the manner 11421
in which such proceeds are used to foster and develop tourism in 11422
the tourism development district. Upon obtaining such approval, 11423
the municipal corporation or township may pay such proceeds to 11424
the bureau to use for the agreed-upon purpose. 11425

(4) As used in division (N) of this section: 11426

(a) "Tourism development district" means a district 11427
designated by a municipal corporation under section 715.014 of 11428
the Revised Code or by a township under section 503.56 of the 11429
Revised Code. 11430

(b) "Lodging tax" means a tax levied pursuant to this 11431
section or section 5739.08 of the Revised Code. 11432

(c) "Tourism development district lodging tax proceeds" 11433
means all proceeds of a lodging tax derived from transactions by 11434
which lodging by a hotel located in a tourism development 11435
district is or is to be provided to transient guests. 11436

Sec. 5743.021. (A) As used in this section, "qualifying 11437
regional arts and cultural district" means a regional arts and 11438
cultural district created under section 3381.04 of the Revised 11439
Code in a county having a population of one million two hundred 11440
thousand or more according to the 2000 federal decennial census. 11441

(B) For one or more of the purposes for which a tax may be levied under section 3381.16 of the Revised Code and for the purposes of paying the expenses of administering the tax and the expenses charged by a board of elections to hold an election on a question submitted under this section, the board of county commissioners of a county that has within its territorial boundaries a qualifying regional arts and cultural district may levy a tax on the sale of cigarettes sold for resale at retail in the county composing the district. The rate of the tax, when added to the rate of any other tax concurrently levied by the board under this section, shall not exceed fifteen mills per cigarette, and shall be computed on each cigarette sold. Only one sale of the same article shall be used in computing the amount of tax due. The tax may be levied for any number of years not exceeding ten years.

The tax shall be levied pursuant to a resolution of the board of county commissioners approved by a majority of the electors in the county voting on the question of levying the tax. The resolution shall specify the rate of the tax, the number of years the tax will be levied, and the purposes for which the tax is levied. The election may be held on the date of a general, or primary, ~~or special~~ election held not sooner than ninety days after the date the board certifies its resolution to the board of elections. If approved by the electors, the tax shall take effect on the first day of the month specified in the resolution but not sooner than the first day of the month that is at least sixty days after the certification of the election results by the board of elections. A copy of the resolution levying the tax shall be certified to the tax commissioner at least sixty days prior to the date on which the tax is to become effective.

(C) The form of the ballot in an election held under this section shall be as follows, or in any other form acceptable to the secretary of state:

"For the purpose of (insert the purpose or purposes of the tax), shall an excise tax be levied throughout County for the benefit of the (name of the qualifying regional arts and cultural district) on the sale of cigarettes at wholesale at the rate of mills per cigarette for years?

For the tax
Against the tax

"

(D) All money arising from taxes levied on behalf of each district under this section and section 5743.321 of the Revised Code shall be credited as follows:

(1) To the tax refund fund created by section 5703.052 of the Revised Code, amounts equal to the refunds from each tax levied under this section certified by the tax commissioner pursuant to section 5743.05 of the Revised Code;

(2) Following the crediting of amounts pursuant to division (D)(1) of this section:

(a) To the permissive tax distribution fund created under section 4301.423 of the Revised Code, an amount equal to ninety-eight per cent of the remainder collected;

(b) To the local excise tax administrative fund, which is hereby created in the state treasury, an amount equal to two per cent of such remainder, for use by the tax commissioner in

defraying costs incurred in administering the tax. 11501

On or before the tenth day of each month, the tax 11502
commissioner shall distribute the amount credited to the 11503
permissive tax distribution fund during the preceding month by 11504
providing for payment of the appropriate amount to the county 11505
treasurer of the county in which the tax is levied. 11506

Sec. 5743.024. (A) For the purposes of section 307.696 of 11507
the Revised Code, to pay the expenses of administering the tax, 11508
and to pay any or all of the charge the board of elections makes 11509
against the county to hold the election on the question of 11510
levying the tax, or for such purposes and to provide revenues to 11511
the county for permanent improvements, the board of county 11512
commissioners may levy a tax on sales of cigarettes sold for 11513
resale at retail in the county. The tax shall not exceed two and 11514
twenty-five hundredths of a mill per cigarette, and shall be 11515
computed on each cigarette sold. The tax may be levied for any 11516
number of years not exceeding twenty. Only one sale of the same 11517
article shall be used in computing the amount of tax due. 11518

The tax shall be levied pursuant to a resolution of the 11519
county commissioners approved by a majority of the electors in 11520
the county voting on the question of levying the tax. The 11521
resolution shall specify the rate of the tax, the number of 11522
years the tax will be levied, and the purposes for which the tax 11523
is levied. Such election may be held on the date of a general or 11524
~~special primary~~ election held not sooner than ninety days after 11525
the date the board certifies its resolution to the board of 11526
elections. If approved by the electors, the tax shall take 11527
effect on the first day of the month specified in the resolution 11528
but not sooner than the first day of the month that is at least 11529
sixty days after the certification of the election results by 11530

the board of elections. A copy of the resolution levying the tax 11531
shall be certified to the tax commissioner at least sixty days 11532
prior to the date on which the tax is to become effective. 11533

A resolution under this section may be joined on the 11534
ballot as a single question with a resolution adopted under 11535
section 307.697 or 4301.421 of the Revised Code to levy a tax 11536
for the same purposes and for the purpose of paying the expenses 11537
of administering the tax. The form of the ballot in an election 11538
held pursuant to this section shall be as prescribed in section 11539
307.697 of the Revised Code. 11540

(B) All money arising from each county's taxes levied 11541
under this section and section 5743.323 of the Revised Code 11542
shall be credited as follows: 11543

(1) To the tax refund fund created by section 5703.052 of 11544
the Revised Code, amounts equal to the refunds from each tax 11545
levied under this section certified by the tax commissioner 11546
pursuant to section 5743.05 of the Revised Code; 11547

(2) Following the crediting of amounts pursuant to 11548
division (B)(1) of this section: 11549

(a) To the permissive tax distribution fund created by 11550
division (B)(1) of section 4301.423 of the Revised Code, an 11551
amount equal to ninety-eight per cent of the remainder 11552
collected; 11553

(b) To the local excise tax administrative fund, which is 11554
hereby created in the state treasury, an amount equal to two per 11555
cent of such remainder, for use by the tax commissioner in 11556
defraying costs incurred in administering the tax. 11557

On or before the tenth day of each month, the tax 11558
commissioner shall distribute the amount credited to the 11559

permissive tax distribution fund during the preceding month by 11560
providing for payment of the appropriate amount to the county 11561
treasurer of each county levying the tax. 11562

(C) The board of county commissioners of a county in which 11563
a tax is imposed under this section on the effective date of the 11564
amendment of this section by H.B. 59 of the 130th general 11565
assembly, September 29, 2013, may levy a tax for the purpose of 11566
section 307.673 of the Revised Code regardless of whether or not 11567
the cooperative agreement authorized under that section has been 11568
entered into prior to the day the resolution adopted under 11569
division (C)(1) or (2) of this section is adopted, for the 11570
purpose of reimbursing a county for costs incurred in the 11571
construction of a sports facility pursuant to an agreement 11572
entered into by the county under section 307.696 of the Revised 11573
Code, or for the purpose of paying the costs of capital repairs 11574
of and improvements to a sports facility. The tax shall be 11575
levied and approved in one of the manners prescribed by division 11576
(C)(1) or (2) of this section. 11577

(1) The tax may be levied pursuant to a resolution adopted 11578
by a majority of the members of the board of county 11579
commissioners not later than forty-five days after July 19, 11580
1995. A board of county commissioners approving a tax under 11581
division (C)(1) of this section may approve a tax under division 11582
(D)(1) of section 307.697 or division (B)(1) of section 4301.421 11583
of the Revised Code at the same time. Subject to the resolution 11584
being submitted to a referendum under sections 305.31 to 305.41 11585
of the Revised Code, the resolution shall take effect 11586
immediately, but the tax levied pursuant to the resolution shall 11587
not be levied prior to the day following the last day that any 11588
tax previously levied pursuant to this division may be levied. 11589

(2) The tax may be levied pursuant to a resolution adopted 11590
by a majority of the members of the board of county 11591
commissioners not later than September 1, 2015, and approved by 11592
a majority of the electors of the county voting on the question 11593
of levying the tax. The board of county commissioners shall 11594
certify a copy of the resolution to the board of elections 11595
immediately upon adopting a resolution under division (C) (2) of 11596
this section. The election may be held on the date of a general 11597
or ~~special~~ primary election held not sooner than ninety days 11598
after the date the board certifies its resolution to the board 11599
of elections. The form of the ballot shall be as prescribed by 11600
division (C) of section 307.697 of the Revised Code, except that 11601
the phrase "paying not more than one-half of the costs of 11602
providing a sports facility together with related redevelopment 11603
and economic development projects" shall be replaced by the 11604
phrase "paying the costs of constructing, renovating, improving, 11605
or repairing a sports facility and reimbursing a county for 11606
costs incurred by the county in the construction of a sports 11607
facility," and the phrase ", beginning (here insert 11608
the earliest date the tax would take effect)" shall be appended 11609
after "years." A board of county commissioners submitting the 11610
question of a tax under division (C) (2) of this section may 11611
submit the question of a tax under division (D) (2) of section 11612
307.697 or division (B) (2) of section 4301.421 of the Revised 11613
Code as a single question, and the form of the ballot shall 11614
include each of the proposed taxes. 11615

If approved by a majority of electors voting on the 11616
question, the tax shall take effect on the day specified on the 11617
ballot, which shall not be earlier than the day following the 11618
last day that any tax previously levied pursuant to this 11619
division may be levied. 11620

The rate of a tax levied pursuant to division (C) (1) or 11621
(2) of this section shall not exceed the rate specified in 11622
division (A) of this section. A tax levied pursuant to division 11623
(C) (1) or (2) of this section may be levied for any number of 11624
years not exceeding twenty. 11625

A board of county commissioners adopting a resolution 11626
under this division shall certify a copy of the resolution to 11627
the tax commissioner immediately upon adoption of the 11628
resolution. 11629

(D) No tax shall be levied under division (A) of this 11630
section on or after September 23, 2008. This division does not 11631
apply to a tax levied under division (C) of this section, and 11632
does not prevent the collection of any tax levied under this 11633
section before September 23, 2008, so long as that tax remains 11634
effective. 11635

Sec. 5743.026. For the purposes of section 351.26 of the 11636
Revised Code, to pay the expenses of administering the tax, and 11637
to pay any or all of the charge the board of elections makes 11638
against the county to hold the election on the question of 11639
levying the tax, the board of county commissioners, in the 11640
manner prescribed by division (A) of section 351.26 of the 11641
Revised Code, may levy a tax on sales of cigarettes sold for 11642
resale at retail in the county. The rate of the tax shall not 11643
exceed two and twenty-five hundredths mills per cigarette, and 11644
shall be computed on each cigarette sold. The tax may be levied 11645
for any number of years not to exceed twenty. Only one sale of 11646
the same article shall be used in computing the amount of tax 11647
due. 11648

The tax shall be levied pursuant to a resolution of the 11649
board of county commissioners adopted as prescribed by division 11650

(A) of section 351.26 of the Revised Code and approved by a majority of the electors in the county voting on the question of levying the tax. The resolution shall specify the rate of the tax, the number of years the tax will be levied, and the purposes for which the tax is levied. Such election may be held on the date of a general or ~~special~~primary election held not sooner than ninety days after the date the board certifies its resolution to the board of elections. If approved by voters, the tax shall take effect on the first day of the month specified in the resolution but not sooner than the first day of the month that is at least sixty days after the certification of the election results by the board of elections. A copy of the resolution levying the tax shall be certified to the tax commissioner at least sixty days prior to the date on which the tax is to become effective.

A resolution under this section may be joined on the ballot as a single question with a resolution adopted under section 4301.424 of the Revised Code to levy a tax for the same purposes and for the purpose of paying the expenses of administering the tax. The form of the ballot in an election held pursuant to this section shall be as prescribed in section 351.26 of the Revised Code.

The treasurer of state shall credit all moneys arising from each tax levied under this section and section 5743.324 of the Revised Code in the same manner prescribed by section 5743.024 of the Revised Code for the crediting of money arising from taxes levied under that section, except that the tax commissioner shall distribute the amount credited to the permissive tax distribution fund by providing for payment of the appropriate amount to the county treasurer of the county in which the tax is levied, who shall credit the payment to the

fund or account designated by the board of directors of the 11682
convention facilities authority levying the tax. 11683

Sec. 5748.02. (A) The board of education of any school 11684
district, except a joint vocational school district, may 11685
declare, by resolution, the necessity of raising annually a 11686
specified amount of money for school district purposes. The 11687
resolution shall specify whether the income that is to be 11688
subject to the tax is taxable income of individuals and estates 11689
as defined in divisions (E) (1) (a) and (2) of section 5748.01 of 11690
the Revised Code or taxable income of individuals as defined in 11691
division (E) (1) (b) of that section. A copy of the resolution 11692
shall be certified to the tax commissioner no later than one 11693
hundred days prior to the date of the general or primary 11694
election at which the board intends to propose a levy under this 11695
section. Upon receipt of the copy of the resolution, the tax 11696
commissioner shall estimate both of the following: 11697

(1) The property tax rate that would have to be imposed in 11698
the current year by the district to produce an equivalent amount 11699
of money; 11700

(2) The income tax rate that would have had to have been 11701
in effect for the current year to produce an equivalent amount 11702
of money from a school district income tax. 11703

Within ten days of receiving the copy of the board's 11704
resolution, the commissioner shall prepare these estimates and 11705
certify them to the board. Upon receipt of the certification, 11706
the board may adopt a resolution proposing an income tax under 11707
division (B) of this section at the estimated rate contained in 11708
the certification rounded to the nearest one-fourth of one per 11709
cent. The commissioner's certification applies only to the 11710
board's proposal to levy an income tax at the election for which 11711

the board requested the certification. If the board intends to 11712
submit a proposal to levy an income tax at any other election, 11713
it shall request another certification for that election in the 11714
manner prescribed in this division. 11715

(B) (1) Upon the receipt of a certification from the tax 11716
commissioner under division (A) of this section, a majority of 11717
the members of a board of education may adopt a resolution 11718
proposing the levy of an annual tax for school district purposes 11719
on school district income. The proposed levy may be for a 11720
continuing period of time or for a specified number of years. 11721
The resolution shall set forth the purpose for which the tax is 11722
to be imposed, the rate of the tax, which shall be the rate set 11723
forth in the commissioner's certification rounded to the nearest 11724
one-fourth of one per cent, the number of years the tax will be 11725
levied or that it will be levied for a continuing period of 11726
time, the date on which the tax shall take effect, which shall 11727
be the first day of January of any year following the year in 11728
which the question is submitted, and the date of the election at 11729
which the proposal shall be submitted to the electors of the 11730
district, which shall be on the date of a ~~primary, general, or~~ 11731
~~special primary election the date of which is consistent with~~ 11732
~~section 3501.01 of the Revised Code.~~ The resolution shall 11733
specify whether the income that is to be subject to the tax is 11734
taxable income of individuals and estates as defined in 11735
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 11736
Code or taxable income of individuals as defined in division (E) 11737
(1) (b) of that section. The specification shall be the same as 11738
the specification in the resolution adopted and certified under 11739
division (A) of this section. 11740

If the tax is to be levied for current expenses and 11741
permanent improvements, the resolution shall apportion the 11742

annual rate of the tax. The apportionment may be the same or 11743
different for each year the tax is levied, but the respective 11744
portions of the rate actually levied each year for current 11745
expenses and for permanent improvements shall be limited by the 11746
apportionment. 11747

If the board of education currently imposes an income tax 11748
pursuant to this chapter that is due to expire and a question is 11749
submitted under this section for a proposed income tax to take 11750
effect upon the expiration of the existing tax, the board may 11751
specify in the resolution that the proposed tax renews the 11752
expiring tax. Two or more expiring income taxes may be renewed 11753
under this paragraph if the taxes are due to expire on the same 11754
date. If the tax rate being proposed is no higher than the total 11755
tax rate imposed by the expiring tax or taxes, the resolution 11756
may state that the proposed tax is not an additional income tax. 11757

(2) A board of education adopting a resolution under 11758
division (B)(1) of this section proposing a school district 11759
income tax for a continuing period of time and limited to the 11760
purpose of current expenses may propose in that resolution to 11761
reduce the rate or rates of one or more of the school district's 11762
property taxes levied for a continuing period of time in excess 11763
of the ten-mill limitation for the purpose of current expenses. 11764
The reduction in the rate of a property tax may be any amount, 11765
expressed in mills per one dollar in valuation, not exceeding 11766
the rate at which the tax is authorized to be levied. The 11767
reduction in the rate of a tax shall first take effect for the 11768
tax year that includes the day on which the school district 11769
income tax first takes effect, and shall continue for each tax 11770
year that both the school district income tax and the property 11771
tax levy are in effect. 11772

In addition to the matters required to be set forth in the resolution under division (B) (1) of this section, a resolution containing a proposal to reduce the rate of one or more property taxes shall state for each such tax the maximum rate at which it currently may be levied and the maximum rate at which the tax could be levied after the proposed reduction, expressed in mills per one dollar in valuation, and that the tax is levied for a continuing period of time.

If a board of education proposes to reduce the rate of one or more property taxes under division (B) (2) of this section, the board, when it makes the certification required under division (A) of this section, shall designate the specific levy or levies to be reduced, the maximum rate at which each levy currently is authorized to be levied, and the rate by which each levy is proposed to be reduced. The tax commissioner, when making the certification to the board under division (A) of this section, 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 general or primary election at which the question will appear on the ballot, a copy of the resolution 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 11804
section 5748.03 of the Revised Code. Publication of notice of 11805
the election shall be made in a newspaper of general circulation 11806
in the county once a week for two consecutive weeks, or as 11807
provided in section 7.16 of the Revised Code, prior to the 11808
election. If the board of elections operates and maintains a web 11809
site, the board of elections shall post notice of the election 11810
on its web site for thirty days prior to the election. The 11811
notice shall contain the time and place of the election and the 11812
question to be submitted to the electors. The question covered 11813
by the resolution shall be submitted as a separate proposition, 11814
but may be printed on the same ballot with any other proposition 11815
submitted at the same election, other than the election of 11816
officers. 11817

~~(D) No board of education shall submit the question of a 11818
tax on school district income to the electors of the district 11819
more than twice in any calendar year. If a board submits the 11820
question twice in any calendar year, one of the elections on the 11821
question shall be held on the date of the general election. 11822~~

~~(E)~~ (1) No board of education may submit to the electors of 11823
the district the question of a tax on school district income on 11824
the taxable income of individuals as defined in division (E) (1) 11825
(b) of section 5748.01 of the Revised Code if that tax would be 11826
in addition to an existing tax on the taxable income of 11827
individuals and estates as defined in divisions (E) (1) (a) and 11828
(2) of that section. 11829

(2) No board of education may submit to the electors of 11830
the district the question of a tax on school district income on 11831
the taxable income of individuals and estates as defined in 11832
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 11833

Code if that tax would be in addition to an existing tax on the 11834
taxable income of individuals as defined in division (E) (1) (b) 11835
of that section. 11836

Sec. 5748.021. A board of education that levies a tax 11837
under section 5748.02 of the Revised Code on the school district 11838
income of individuals and estates as defined in divisions (G) 11839
and (E) (1) (a) and (2) of section 5748.01 of the Revised Code may 11840
declare, at any time, by a resolution adopted by a majority of 11841
its members, the necessity of raising annually a specified 11842
amount of money for school district purposes by replacing the 11843
existing tax with a tax on the school district income of 11844
individuals as defined in divisions (G) (1) and (E) (1) (b) of 11845
section 5748.01 of the Revised Code. The specified amount of 11846
money to be raised annually may be the same as, or more or less 11847
than, the amount of money raised annually by the existing tax. 11848

The board shall certify a copy of the resolution to the 11849
tax commissioner not later than the eighty-fifth day before the 11850
date of the general or primary election at which the board 11851
intends to propose the replacement to the electors of the school 11852
district. Not later than the tenth day after receiving the 11853
resolution, the tax commissioner shall estimate the tax rate 11854
that would be required in the school district annually to raise 11855
the amount of money specified in the resolution. The tax 11856
commissioner shall certify the estimate to the board. 11857

Upon receipt of the tax commissioner's estimate, the board 11858
may propose, by a resolution adopted by a majority of its 11859
members, to replace the existing tax on the school district 11860
income of individuals and estates as defined in divisions (G) 11861
and (E) (1) (a) and (2) of section 5748.01 of the Revised Code 11862
with the levy of an annual tax on the school district income of 11863

individuals as defined in divisions (G) (1) and (E) (1) (b) of 11864
section 5748.01 of the Revised Code. In the resolution, the 11865
board shall specify the rate of the replacement tax, whether the 11866
replacement tax is to be levied for a specified number of years 11867
or for a continuing time, the specific school district purposes 11868
for which the replacement tax is to be levied, the date on which 11869
the replacement tax will begin to be levied, the date of the 11870
general or primary election at which the question of the 11871
replacement is to be submitted to the electors of the school 11872
district, that the existing tax will cease to be levied and the 11873
replacement tax will begin to be levied if the replacement is 11874
approved by a majority of the electors voting on the 11875
replacement, and that if the replacement is not approved by a 11876
majority of the electors voting on the replacement the existing 11877
tax will remain in effect under its original authority for the 11878
remainder of its previously approved term. The resolution goes 11879
into immediate effect upon its adoption. Publication of the 11880
resolution is not necessary, and the information that will be 11881
provided in the notice of election is sufficient notice. At 11882
least seventy-five days before the date of the election at which 11883
the question of the replacement will be submitted to the 11884
electors of the school district, the board shall certify a copy 11885
of the resolution to the board of elections. 11886

The replacement tax shall have the same specific school 11887
district purposes as the existing tax, and its rate shall be the 11888
same as the tax commissioner's estimate rounded to the nearest 11889
one-fourth of one per cent. The replacement tax shall begin to 11890
be levied on the first day of January of the year following the 11891
year in which the question of the replacement is submitted to 11892
and approved by the electors of the school district or on the 11893
first day of January of a later year, as specified in the 11894

resolution. The date of the election shall be the date of an 11895
otherwise scheduled ~~primary~~, general, or ~~special~~ primary 11896
election. 11897

The board of elections shall make arrangements to submit 11898
the question of the replacement to the electors of the school 11899
district on the date specified in the resolution. The board of 11900
elections shall publish notice of the election on the question 11901
of the replacement in one newspaper of general circulation in 11902
the school district once a week for four consecutive weeks or as 11903
provided in section 7.16 of the Revised Code. The notice shall 11904
set forth the question to be submitted to the electors and the 11905
time and place of the election thereon. 11906

The question shall be submitted to the electors of the 11907
school district as a separate proposition, but may be printed on 11908
the same ballot with other propositions that are submitted at 11909
the same election, other than the election of officers. The form 11910
of the ballot shall be substantially as follows: 11911

"Shall the existing tax of (state the rate) on the 11912
school district income of individuals and estates imposed 11913
by (state the name of the school district) be replaced by 11914
a tax of (state the rate) on the earned income of 11915
individuals residing in the school district for (state the 11916
number of years the tax is to be in effect or that it will be in 11917
effect for a continuing time), beginning (state the date 11918
the new tax will take effect), for the purpose of (state 11919
the specific school district purposes of the tax)? If the new 11920
tax is not approved, the existing tax will remain in effect 11921
under its original authority, for the remainder of its 11922
previously approved term. 11923

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For replacing the existing tax	11925
with the new tax	11926
Against replacing the existing tax	11927
with the new tax	11928

" 11929

The board of elections shall conduct and canvass the 11930
election in the same manner as regular elections in the school 11931
district for the election of county officers. The board shall 11932
certify the results of the election to the board of education 11933
and to the tax commissioner. If a majority of the electors 11934
voting on the question vote in favor of the replacement, the 11935
existing tax shall cease to be levied, and the replacement tax 11936
shall begin to be levied, on the date specified in the ballot 11937
question. If a majority of the electors voting on the question 11938
vote against the replacement, the existing tax shall continue to 11939
be levied under its original authority, for the remainder of its 11940
previously approved term. 11941

~~A board of education may not submit the question of 11942
replacing a tax more than twice in a calendar year. If a board 11943
submits the question more than once, one of the elections at 11944
which the question is submitted shall be on the date of a 11945
general election. 11946~~

If a board of education later intends to renew a 11947
replacement tax levied under this section, it shall repeat the 11948
procedure outlined in this section to do so, the replacement tax 11949
then being levied being the "existing tax" and the renewed 11950
replacement tax being the "replacement tax." 11951

Sec. 5748.04. (A) The question of the repeal of a school 11952
district income tax levied for more than five years may be 11953

initiated not more than once in any five-year period by filing 11954
with the board of elections of the appropriate counties not 11955
later than ninety days before the general election in any year 11956
after the year in which it is approved by the electors a 11957
petition requesting that an election be held on the question. 11958
The petition shall be signed by qualified electors residing in 11959
the school district levying the income tax equal in number to 11960
ten per cent of those voting for governor at the most recent 11961
gubernatorial election. 11962

The board of elections shall determine whether the 11963
petition is valid, and if it so determines, it shall submit the 11964
question to the electors of the district at the next general 11965
election. The election shall be conducted, canvassed, and 11966
certified in the same manner as regular elections for county 11967
offices in the county. Notice of the election shall be published 11968
in a newspaper of general circulation in the district once a 11969
week for two consecutive weeks, or as provided in section 7.16 11970
of the Revised Code, prior to the election. If the board of 11971
elections operates and maintains a web site, the board of 11972
elections shall post notice of the election on its web site for 11973
thirty days prior to the election. The notice shall state the 11974
purpose, time, and place of the election. The form of the ballot 11975
cast at the election shall be as follows: 11976

"Shall the annual income tax of per cent, currently 11977
levied on the school district income of individuals and estates 11978
by (state the name of the school district) for the 11979
purpose of (state purpose of the tax), be repealed? 11980

For repeal of the income tax
Against repeal of the income tax

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"

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(B) (1) If the tax is imposed on taxable income 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
currently is levied on the "earned income of individuals
residing in the school district" in lieu of the "school district
income of individuals and estates."

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(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, the form
of the ballot shall be modified by adding the following language
immediately after "repealed": ", and shall the rate of an
existing tax on property for the purpose of current expenses,
which rate was reduced for the duration of the income tax, be
INCREASED from mills to mills ~~per one dollar for~~
each \$1 of valuation, which amounts to an increase of \$..... for
each \$100,000 of valuation, beginning in (state the first
year for which the rate of the property tax will increase)." In
lieu of "for repeal of the income tax" and "against repeal of
the income tax," the phrases "for the issue" and "against the
issue," respectively, shall be substituted.

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(3) If the rate of more than one property tax was reduced
for the duration of the income tax, the ballot language shall be
modified accordingly to express the rates at which those taxes
currently are levied and the rates to which the taxes would be
increased.

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(C) The question covered by the petition shall be
submitted as a separate proposition, but it may be printed on
the same ballot with any other proposition submitted at the same
election other than the election of officers. If a majority of

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the qualified electors voting on the question vote in favor of 12014
it, the result shall be certified immediately after the canvass 12015
by the board of elections to the board of education of the 12016
school district and the tax commissioner, who shall thereupon, 12017
after the current year, cease to levy the tax, except that if 12018
notes have been issued pursuant to section 5748.05 of the 12019
Revised Code the tax commissioner shall continue to levy and 12020
collect under authority of the election authorizing the levy an 12021
annual amount, rounded upward to the nearest one-fourth of one 12022
per cent, as will be sufficient to pay the debt charges on the 12023
notes as they fall due. 12024

(D) If a school district income tax repealed pursuant to 12025
this section was approved in conjunction with a reduction in the 12026
rate of one or more school district property taxes as provided 12027
in division (B) (2) of section 5748.02 of the Revised Code, then 12028
each such property tax may be levied after the current year at 12029
the rate at which it could be levied prior to the reduction, 12030
subject to any adjustments required by the county budget 12031
commission pursuant to Chapter 5705. of the Revised Code. Upon 12032
the repeal of a school district income tax under this section, 12033
the board of education may resume levying a property tax, the 12034
rate of which has been reduced pursuant to a question approved 12035
under section 5748.02 of the Revised Code, at the rate the board 12036
originally was authorized to levy the tax. A reduction in the 12037
rate of a property tax under section 5748.02 of the Revised Code 12038
is a reduction in the rate at which a board of education may 12039
levy that tax only for the period during which a school district 12040
income tax is levied prior to any repeal pursuant to this 12041
section. The resumption of the authority to levy the tax upon 12042
such a repeal does not constitute a tax levied in excess of the 12043
one per cent limitation prescribed by Section 2 of Article XII, 12044

Ohio Constitution, or in excess of the ten-mill limitation. 12045

(E) This section does not apply to school district income 12046
tax levies that are levied for five or fewer years. 12047

Sec. 5748.08. (A) The board of education of a city, local, 12048
or exempted village school district, at any time by a vote of 12049
two-thirds of all its members, may declare by resolution that it 12050
may be necessary for the school district to do all of the 12051
following: 12052

(1) Raise a specified amount of money for school district 12053
purposes by levying an annual tax on school district income; 12054

(2) Issue general obligation bonds for permanent 12055
improvements, stating in the resolution the necessity and 12056
purpose of the bond issue and the amount, approximate date, 12057
estimated rate of interest, and maximum number of years over 12058
which the principal of the bonds may be paid; 12059

(3) Levy a tax outside the ten-mill limitation to pay debt 12060
charges on the bonds and any anticipatory securities; 12061

(4) Submit the question of the school district income tax 12062
and bond issue to the electors of the district at a ~~special~~ 12063
general or primary election. 12064

The resolution shall specify whether the income that is to 12065
be subject to the tax is taxable income of individuals and 12066
estates as defined in divisions (E)(1)(a) and (2) of section 12067
5748.01 of the Revised Code or taxable income of individuals as 12068
defined in division (E)(1)(b) of that section. 12069

On adoption of the resolution, the board shall certify a 12070
copy of it to the tax commissioner and the county auditor no 12071
later than one hundred five days prior to the date of the 12072

~~special~~ election at which the board intends to propose the 12073
income tax and bond issue. Not later than ten days of receipt of 12074
the resolution, the tax commissioner, in the same manner as 12075
required by division (A) of section 5748.02 of the Revised Code, 12076
shall estimate the rates designated in divisions (A)(1) and (2) 12077
of that section and certify them to the board. Not later than 12078
ten days of receipt of the resolution, the county auditor shall 12079
estimate and certify to the board the average annual property 12080
tax rate required throughout the stated maturity of the bonds to 12081
pay debt charges on the bonds, in the same manner as under 12082
division (C) of section 133.18 of the Revised Code. 12083

(B) On receipt of the tax commissioner's and county 12084
auditor's certifications prepared under division (A) of this 12085
section, the board of education of the city, local, or exempted 12086
village school district, by a vote of two-thirds of all its 12087
members, may adopt a resolution proposing for a specified number 12088
of years or for a continuing period of time the levy of an 12089
annual tax for school district purposes on school district 12090
income and declaring that the amount of taxes that can be raised 12091
within the ten-mill limitation will be insufficient to provide 12092
an adequate amount for the present and future requirements of 12093
the school district; that it is necessary to issue general 12094
obligation bonds of the school district for specified permanent 12095
improvements and to levy an additional tax in excess of the ten- 12096
mill limitation to pay the debt charges on the bonds and any 12097
anticipatory securities; and that the question of the bonds and 12098
taxes shall be submitted to the electors of the school district 12099
at a ~~special~~ general or primary election, which shall not be 12100
earlier than ninety days after certification of the resolution 12101
to the board of elections, ~~and the date of which shall be~~ 12102
~~consistent with section 3501.01 of the Revised Code.~~ The 12103

resolution shall specify all of the following: 12104

(1) The purpose for which the school district income tax 12105
is to be imposed and the rate of the tax, which shall be the 12106
rate set forth in the tax commissioner's certification rounded 12107
to the nearest one-fourth of one per cent; 12108

(2) Whether the income that is to be subject to the tax is 12109
taxable income of individuals and estates as defined in 12110
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 12111
Code or taxable income of individuals as defined in division (E) 12112
(1) (b) of that section. The specification shall be the same as 12113
the specification in the resolution adopted and certified under 12114
division (A) of this section. 12115

(3) The number of years the tax will be levied, or that it 12116
will be levied for a continuing period of time; 12117

(4) The date on which the tax shall take effect, which 12118
shall be the first day of January of any year following the year 12119
in which the question is submitted; 12120

(5) The county auditor's estimate of the average annual 12121
property tax rate required throughout the stated maturity of the 12122
bonds to pay debt charges on the bonds. 12123

(C) A resolution adopted under division (B) of this 12124
section shall go into immediate effect upon its passage, and no 12125
publication of the resolution shall be necessary other than that 12126
provided for in the notice of election. Immediately after its 12127
adoption and at least ninety days prior to the election at which 12128
the question will appear on the ballot, the board of education 12129
shall certify a copy of the resolution, along with copies of the 12130
auditor's estimate and its resolution under division (A) of this 12131
section, to the board of elections of the proper county. The 12132

board of education shall make the arrangements for the 12133
submission of the question to the electors of the school 12134
district, and the election shall be conducted, canvassed, and 12135
certified in the same manner as regular elections in the 12136
district for the election of county officers. 12137

The resolution shall be put before the electors as one 12138
ballot question, with a majority vote indicating approval of the 12139
school district income tax, the bond issue, and the levy to pay 12140
debt charges on the bonds and any anticipatory securities. The 12141
board of elections shall publish the notice of the election in a 12142
newspaper of general circulation in the school district once a 12143
week for two consecutive weeks, or as provided in section 7.16 12144
of the Revised Code, prior to the election. If the board of 12145
elections operates and maintains a web site, it also shall post 12146
notice of the election on its web site for thirty days prior to 12147
the election. The notice of election shall state all of the 12148
following: 12149

- (1) The questions to be submitted to the electors; 12150
- (2) The rate of the school district income tax; 12151
- (3) The principal amount of the proposed bond issue; 12152
- (4) The permanent improvements for which the bonds are to 12153
be issued; 12154
- (5) The maximum number of years over which the principal 12155
of the bonds may be paid; 12156
- (6) The estimated additional average annual property tax 12157
rate to pay the debt charges on the bonds, as certified by the 12158
county auditor; 12159
- (7) The time and place of the ~~special~~general or primary 12160

election. 12161

(D) The form of the ballot on a question submitted to the 12162
electors under this section shall be as follows: 12163

"Shall the school district be authorized to do 12164
both of the following: 12165

(1) Impose an annual income tax of (state the 12166
proposed rate of tax) on the school district income of 12167
individuals and of estates, for (state the number of 12168
years the tax would be levied, or that it would be levied for a 12169
continuing period of time), beginning (state the date 12170
the tax would first take effect), for the purpose of 12171
(state the purpose of the tax)? 12172

(2) Issue bonds for the purpose of in the 12173
principal amount of \$....., to be repaid annually over a 12174
maximum period of years, and levy a property tax outside 12175
the ten-mill limitation estimated by the county auditor to 12176
average over the bond repayment period mills for each 12177
~~one dollar \$1~~ of tax valuation, which amounts to \$..... ~~(rate~~ 12178
~~expressed in cents or dollars and cents, such as "36 cents" or~~ 12179
~~"\$1.41")~~ for each ~~\$100~~ \$100,000 of tax valuation, to pay the 12180
annual debt charges on the bonds, and to pay debt charges on any 12181
notes issued in anticipation of those bonds? 12182

FOR THE INCOME TAX AND BOND ISSUE
AGAINST THE INCOME TAX AND BOND ISSUE

" 12183

(E) If the question submitted to electors proposes a 12187
school district income tax only on the taxable income of 12188

individuals as defined in division (E) (1) (b) of section 5748.01 12189
of the Revised Code, the form of the ballot shall be modified by 12190
stating that the tax is to be levied on the "earned income of 12191
individuals residing in the school district" in lieu of the 12192
"school district income of individuals and of estates." 12193

(F) The board of elections promptly shall certify the 12194
results of the election to the tax commissioner and the county 12195
auditor of the county in which the school district is located. 12196
If a majority of the electors voting on the question vote in 12197
favor of it, the income tax and the applicable provisions of 12198
Chapter 5747. of the Revised Code shall take effect on the date 12199
specified in the resolution, and the board of education may 12200
proceed with issuance of the bonds and with the levy and 12201
collection of the property taxes to pay debt charges on the 12202
bonds, at the additional rate or any lesser rate in excess of 12203
the ten-mill limitation. Any securities issued by the board of 12204
education under this section are Chapter 133. securities, as 12205
that term is defined in section 133.01 of the Revised Code. 12206

(G) After approval of a question under this section, the 12207
board of education may anticipate a fraction of the proceeds of 12208
the school district income tax in accordance with section 12209
5748.05 of the Revised Code. Any anticipation notes under this 12210
division shall be issued as provided in section 133.24 of the 12211
Revised Code, shall have principal payments during each year 12212
after the year of their issuance over a period not to exceed 12213
five years, and may have a principal payment in the year of 12214
their issuance. 12215

(H) The question of repeal of a school district income tax 12216
levied for more than five years may be initiated and submitted 12217
in accordance with section 5748.04 of the Revised Code. 12218

~~(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-~~
general or primary 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 12248
by division (A) of section 5748.02 of the Revised Code, shall 12249
estimate the rates designated in divisions (A)(1) and (2) of 12250
that section and certify them to the board. Not later than ten 12251
days after receipt of the resolution, the county auditor, in the 12252
same manner as required by section 5705.195 of the Revised Code, 12253
shall make the calculation specified in that section and certify 12254
it to the board. 12255

(B) On receipt of the tax commissioner's and county 12256
auditor's certifications prepared under division (A) of this 12257
section, the board of education of the city, local, or exempted 12258
village school district, by a vote of two-thirds of all its 12259
members, may adopt a resolution declaring that the amount of 12260
taxes that can be raised by all tax levies the district is 12261
authorized to impose, when combined with state and federal 12262
revenues, will be insufficient to provide an adequate amount for 12263
the present and future requirements of the school district, and 12264
that it is therefore necessary to levy, for a specified number 12265
of years or for a continuing period of time, an annual tax for 12266
school district purposes on school district income, and to levy, 12267
for a specified number of years not exceeding ten or for a 12268
continuing period of time, an additional property tax in excess 12269
of the ten-mill limitation for the purpose of providing for the 12270
necessary requirements of the district, and declaring that the 12271
question of the school district income tax and property tax 12272
shall be submitted to the electors of the school district at a 12273
~~special general or primary~~ election, which shall not be earlier 12274
than ninety days after certification of the resolution to the 12275
board of elections, ~~and the date of which shall be consistent~~ 12276
~~with section 3501.01 of the Revised Code.~~ The resolution shall 12277
specify all of the following: 12278

- (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; 12279
12280
12281
12282
- (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. 12283
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12286
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12289
- (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; 12290
12291
12292
- (4) The date on which the school district income tax shall take effect, which shall be the first day of January of any year following the year in which the question is submitted; 12293
12294
12295
- (5) The amount of money it is necessary to raise for the purpose of providing for the necessary requirements of the district for each year the property tax is to be imposed; 12296
12297
12298
- (6) The number of years the property tax will be levied, or that it will be levied for a continuing period of time; 12299
12300
- (7) The tax list upon which the property tax shall be first levied, which may be the current year's tax list; 12301
12302
- (8) The amount of the average tax levy, expressed in dollars and cents for each one hundred thousand dollars of valuation as well as in mills for each one dollar of valuation, estimated by the county auditor under division (A) of this section. 12303
12304
12305
12306
12307

(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 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~~elections 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; 12338

(4) The annual proceeds of the proposed property tax levy 12339
for the purpose of providing for the necessary requirements of 12340
the district; 12341

(5) The number of years during which the property tax levy 12342
shall be levied, or that it shall be levied for a continuing 12343
period of time; 12344

(6) The estimated average additional tax rate of the 12345
property tax, expressed in dollars and cents for each one 12346
hundred thousand dollars of valuation as well as in mills for 12347
each one dollar of valuation, outside the limitation imposed by 12348
Section 2 of Article XII, Ohio Constitution, as certified by the 12349
county auditor; 12350

(7) The time and place of the ~~special-general~~ primary 12351
election. 12352

(D) The form of the ballot on a question submitted to the 12353
electors under this section shall be as follows: 12354

"Shall the school district be authorized to do both 12355
of the following: 12356

(1) Impose an annual income tax of (state the 12357
proposed rate of tax) on the school district income of 12358
individuals and of estates, for (state the number of 12359
years the tax would be levied, or that it would be levied for a 12360
continuing period of time), beginning (state the date 12361
the tax would first take effect), for the purpose of 12362
(state the purpose of the tax)? 12363

(2) Impose a property tax levy outside of the ten-mill 12364
limitation for the purpose of providing for the necessary 12365

requirements of the district in the sum of 12366
(here insert annual amount the levy is to produce), estimated by 12367
the county auditor to average (here insert 12368
number of mills) mills for each ~~one dollar~~ \$1 of valuation, 12369
which amounts to \$..... ~~(here insert rate expressed~~ 12370
~~in dollars and cents)~~ for each ~~one hundred dollars~~ \$100,000 of 12371
valuation, for (state the number of years the tax 12372
is to be imposed or that it will be imposed for a continuing 12373
period of time), commencing in (first year the tax is 12374
to be levied), first due in calendar year (first 12375
calendar year in which the tax shall be due)? 12376

FOR THE INCOME TAX AND PROPERTY TAX
AGAINST THE INCOME TAX AND PROPERTY TAX

" 12377
12378
12379
12380
If the question submitted to electors proposes a school 12381
district income tax only on the taxable income of individuals as 12382
defined in division (E) (1) (b) of section 5748.01 of the Revised 12383
Code, the form of the ballot shall be modified by stating that 12384
the tax is to be levied on the "earned income of individuals 12385
residing in the school district" in lieu of the "school district 12386
income of individuals and of estates." 12387

(E) The board of elections promptly shall certify the 12388
results of the election to the tax commissioner and the county 12389
auditor of the county in which the school district is located. 12390
If a majority of the electors voting on the question vote in 12391
favor of it: 12392

(1) The income tax and the applicable provisions of 12393
Chapter 5747. of the Revised Code shall take effect on the date 12394

specified in the resolution. 12395

(2) The board of education of the school district may make 12396
the additional property tax levy necessary to raise the amount 12397
specified on the ballot for the purpose of providing for the 12398
necessary requirements of the district. The property tax levy 12399
shall be included in the next tax budget that is certified to 12400
the county budget commission. 12401

(F) (1) After approval of a question under this section, 12402
the board of education may anticipate a fraction of the proceeds 12403
of the school district income tax in accordance with section 12404
5748.05 of the Revised Code. Any anticipation notes under this 12405
division shall be issued as provided in section 133.24 of the 12406
Revised Code, shall have principal payments during each year 12407
after the year of their issuance over a period not to exceed 12408
five years, and may have a principal payment in the year of 12409
their issuance. 12410

(2) After the approval of a question under this section 12411
and prior to the time when the first tax collection from the 12412
property tax levy can be made, the board of education may 12413
anticipate a fraction of the proceeds of the levy and issue 12414
anticipation notes in an amount not exceeding the total 12415
estimated proceeds of the levy to be collected during the first 12416
year of the levy. Any anticipation notes under this division 12417
shall be issued as provided in section 133.24 of the Revised 12418
Code, shall have principal payments during each year after the 12419
year of their issuance over a period not to exceed five years, 12420
and may have a principal payment in the year of their issuance. 12421

(G) (1) The question of repeal of a school district income 12422
tax levied for more than five years may be initiated and 12423
submitted in accordance with section 5748.04 of the Revised 12424

Code. 12425

(2) A property tax levy for a continuing period of time 12426
may be reduced in the manner provided under section 5705.261 of 12427
the Revised Code. 12428

~~(H) No board of education shall submit a question under 12429
this section to the electors of the school district more than 12430
twice in any calendar year. If a board submits the question 12431
twice in any calendar year, one of the elections on the question 12432
shall be held on the date of the general election. 12433~~

~~(I)~~ If the electors of the school district approve a 12434
question under this section, and if the last calendar year the 12435
school district income tax is in effect and the last calendar 12436
year of collection of the property tax are the same, the board 12437
of education of the school district may propose to submit under 12438
this section the combined question of a school district income 12439
tax to take effect upon the expiration of the existing income 12440
tax and a property tax to be first collected in the calendar 12441
year after the calendar year of last collection of the existing 12442
property tax, and specify in the resolutions adopted under this 12443
section that the proposed taxes would renew the existing taxes. 12444
The form of the ballot on a question submitted to the electors 12445
under division ~~(I)~~ (H) of this section shall be as follows: 12446

"Shall the school district be authorized to do 12447
both of the following: 12448

(1) Impose an annual income tax of (state the 12449
proposed rate of tax) on the school district income of 12450
individuals and of estates to renew an income tax expiring at 12451
the end of (state the last year the existing income tax 12452
may be levied) for (state the number of years the tax 12453

would be levied, or that it would be levied for a continuing 12454
period of time), beginning (state the date the tax would 12455
first take effect), for the purpose of (state the 12456
purpose of the tax)? 12457

(2) Impose a property tax levy renewing an existing levy 12458
outside of the ten-mill limitation for the purpose of providing 12459
for the necessary requirements of the district in the sum 12460
of (here insert annual amount the levy is to 12461
produce), estimated by the county auditor to 12462
average (here insert number of mills) mills 12463
for each ~~one dollar~~ \$1 of valuation, which amounts to 12464
~~\$. (here insert rate expressed in dollars and~~ 12465
~~cents)~~ for each ~~one hundred dollars~~ \$100,000 of valuation, 12466
for (state the number of years the tax is to be 12467
imposed or that it will be imposed for a continuing period of 12468
time), commencing in (first year the tax is to be 12469
levied), first due in calendar year (first calendar 12470
year in which the tax shall be due)? 12471

FOR THE INCOME TAX AND PROPERTY TAX
AGAINST THE INCOME TAX AND PROPERTY TAX

" 12472

If the question submitted to electors proposes a school 12476
district income tax only on the taxable income of individuals as 12477
defined in division (E) (1) (b) of section 5748.01 of the Revised 12478
Code, the form of the ballot shall be modified by stating that 12479
the tax is to be levied on the "earned income of individuals 12480
residing in the school district" in lieu of the "school district 12481
income of individuals and of estates." 12482

The question of a renewal levy under this division shall 12483
not be placed on the ballot unless the question is submitted on 12484
a date on which a ~~special-general or primary~~ election may be 12485
held ~~under section 3501.01 of the Revised Code, except for the~~ 12486
~~first Tuesday after the first Monday in February and August,~~ 12487
during the last year the property tax levy to be renewed may be 12488
extended on the real and public utility property tax list and 12489
duplicate, or at ~~any~~ a general or primary election held in the 12490
ensuing year. 12491

~~(J)~~ (I) If the electors of the school district approve a 12492
question under this section, the board of education of the 12493
school district may propose to renew either or both of the 12494
existing taxes as individual ballot questions in accordance with 12495
section 5748.02 of the Revised Code for the school district 12496
income tax, or section 5705.194 of the Revised Code for the 12497
property tax. 12498

Section 2. That existing sections 133.06, 133.18, 306.32, 12499
306.321, 306.322, 306.70, 306.82, 307.695, 307.697, 323.17, 12500
345.03, 345.04, 349.14, 505.14, 505.20, 505.47, 505.481, 511.27, 12501
511.28, 511.34, 517.04, 703.20, 707.30, 715.38, 715.691, 715.70, 12502
715.71, 715.72, 715.84, 718.04, 718.09, 718.10, 1545.041, 12503
1545.21, 3311.21, 3311.213, 3311.22, 3311.231, 3311.26, 3311.50, 12504
3313.38, 3313.911, 3318.06, 3318.061, 3318.062, 3318.063, 12505
3318.361, 3318.45, 3354.02, 3354.12, 3357.02, 3357.11, 3381.03, 12506
4301.421, 4301.424, 4582.024, 4582.26, 5705.191, 5705.192, 12507
5705.194, 5705.195, 5705.196, 5705.197, 5705.199, 5705.21, 12508
5705.211, 5705.212, 5705.213, 5705.215, 5705.217, 5705.218, 12509
5705.219, 5705.2111, 5705.2112, 5705.221, 5705.222, 5705.23, 12510
5705.233, 5705.24, 5705.25, 5705.251, 5705.261, 5705.55, 12511
5705.72, 5739.021, 5739.026, 5739.028, 5739.09, 5743.021, 12512
5743.024, 5743.026, 5748.02, 5748.021, 5748.04, 5748.08, and 12513

5748.09 and section 5705.214 of the Revised Code are hereby 12514
repealed. 12515

Section 3. The General Assembly, applying the principle 12516
stated in division (B) of section 1.52 of the Revised Code that 12517
amendments are to be harmonized if reasonably capable of 12518
simultaneous operation, finds that the following sections, 12519
presented in this act as composites of the sections as amended 12520
by the acts indicated, are the resulting versions of the 12521
sections in effect prior to the effective date of the sections 12522
as presented in this act: 12523

Section 133.06 of the Revised Code as amended by both Sub. 12524
H.B. 340 of the 131st General Assembly and Am. Sub. H.B. 49 of 12525
the 132nd General Assembly. 12526

Section 133.18 of the Revised Code as amended by both Am. 12527
Sub. H.B. 48 of the 128th General Assembly and Am. Sub. H.B. 153 12528
of the 129th General Assembly. 12529

Section 5705.218 of the Revised Code as amended by both 12530
Am. Sub. H.B. 59 and Sub. H.B. 167 of the 130th General 12531
Assembly. 12532

Section 5705.222 of the Revised Code as amended by both 12533
Sub. H.B. 158 and Am. Sub. H.B. 483 of the 131st General 12534
Assembly. 12535