

As Introduced

132nd General Assembly

Regular Session

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H. B. No. 488

Representatives Hood, Becker

Cosponsors: Representatives Wiggam, Romanchuk, Ginter, Patmon, Brinkman, Seitz, DeVitis, Roegner, Henne, Butler, Merrin, Retherford, Keller, Zeltwanger, Young, Lipps, Brenner, Dean, LaTourette, Schaffer, Koehler, Riedel, Sprague, Faber, Vitale, Lang, Thompson

A BILL

To amend sections 133.18, 345.01, 345.03, 345.04, 1
505.481, 511.27, 511.28, 511.34, 1545.041, 2
1545.21, 3318.01, 3318.06, 3318.061, 3318.062, 3
3318.063, 3318.361, 3318.45, 4582.024, 4582.26, 4
5705.01, 5705.03, 5705.192, 5705.195, 5705.196, 5
5705.197, 5705.199, 5705.21, 5705.213, 5705.215, 6
5705.218, 5705.219, 5705.233, 5705.25, 5705.251, 7
5705.261, 5705.55, 5748.01, 5748.02, 5748.03, 8
5748.04, 5748.08, and 5748.09 of the Revised 9
Code to modify the information conveyed in 10
election notices and ballot language for 11
property tax levies. 12

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

Section 1. That sections 133.18, 345.01, 345.03, 345.04, 13
505.481, 511.27, 511.28, 511.34, 1545.041, 1545.21, 3318.01, 14
3318.06, 3318.061, 3318.062, 3318.063, 3318.361, 3318.45, 15
4582.024, 4582.26, 5705.01, 5705.03, 5705.192, 5705.195, 16
5705.196, 5705.197, 5705.199, 5705.21, 5705.213, 5705.215, 17

5705.218, 5705.219, 5705.233, 5705.25, 5705.251, 5705.261, 18
5705.55, 5748.01, 5748.02, 5748.03, 5748.04, 5748.08, and 19
5748.09 of the Revised Code be amended to read as follows: 20

Sec. 133.18. (A) The taxing authority of a subdivision may 21
by legislation submit to the electors of the subdivision the 22
question of issuing any general obligation bonds, for one 23
purpose, that the subdivision has power or authority to issue. 24

(B) When the taxing authority of a subdivision desires or 25
is required by law to submit the question of a bond issue to the 26
electors, it shall pass legislation that does all of the 27
following: 28

(1) Declares the necessity and purpose of the bond issue; 29

(2) States the date of the authorized election at which 30
the question shall be submitted to the electors; 31

(3) States the amount, approximate date, estimated net 32
average rate of interest, and maximum number of years over which 33
the principal of the bonds may be paid; 34

(4) Declares the necessity of levying a tax outside the 35
tax limitation to pay the debt charges on the bonds and any 36
anticipatory securities. 37

The estimated net average interest rate shall be 38
determined by the taxing authority based on, among other 39
factors, then existing market conditions, and may reflect 40
adjustments for any anticipated direct payments expected to be 41
received by the taxing authority from the government of the 42
United States relating to the bonds and the effect of any 43
federal tax credits anticipated to be available to owners of all 44
or a portion of the bonds. The estimated net average rate of 45
interest, and any statutory or charter limit on interest rates 46

that may then be in effect and that is subsequently amended, 47
shall not be a limitation on the actual interest rate or rates 48
on the securities when issued. 49

(C) (1) The taxing authority shall certify a copy of the 50
legislation passed under division (B) of this section to the 51
county auditor. The county auditor shall promptly calculate and 52
advise and, not later than ninety days before the election, 53
confirm that advice by certification to, the taxing authority 54
the estimated average annual property tax levy, expressed in 55
~~cents or dollars and cents~~ for each one hundred thousand dollars 56
of ~~tax valuation~~ fair market value and in mills for each one 57
dollar of ~~tax valuation~~ taxable value, that the county auditor 58
estimates to be required throughout the stated maturity of the 59
bonds to pay the debt charges on the bonds. In calculating the 60
estimated average annual property tax levy for this purpose, the 61
county auditor shall assume that the bonds are issued in one 62
series bearing interest and maturing in substantially equal 63
principal amounts in each year over the maximum number of years 64
over which the principal of the bonds may be paid as stated in 65
that legislation, and that the amount of the tax valuation of 66
the subdivision for the current year remains the same throughout 67
the maturity of the bonds, except as otherwise provided in 68
division (C) (2) of this section. If the tax valuation for the 69
current year is not determined, the county auditor shall base 70
the calculation on the estimated amount of the tax valuation 71
submitted by the county auditor to the county budget commission. 72
If the subdivision is located in more than one county, the 73
county auditor shall obtain the assistance of the county 74
auditors of the other counties, and those county auditors shall 75
provide assistance, in establishing the tax valuation of the 76
subdivision for purposes of certifying the estimated average 77

annual property tax levy. 78

(2) When considering the tangible personal property 79
component of the tax valuation of the subdivision, the county 80
auditor shall take into account the assessment percentages 81
prescribed in section 5711.22 of the Revised Code. The tax 82
commissioner may issue rules, orders, or instructions directing 83
how the assessment percentages must be utilized. 84

(D) After receiving the county auditor's advice under 85
division (C) of this section, the taxing authority by 86
legislation may determine to proceed with submitting the 87
question of the issue of securities, and shall, not later than 88
the ninetieth day before the day of the election, file the 89
following with the board of elections: 90

(1) Copies of the legislation provided for in divisions 91
(B) and (D) of this section; 92

(2) The amount of the estimated average annual property 93
tax levy, expressed in ~~cents or dollars and cents~~ for each one 94
hundred thousand dollars of ~~tax valuation~~ fair market value and 95
in mills for each one dollar of ~~tax valuation~~ taxable value, as 96
estimated and certified to the taxing authority by the county 97
auditor. 98

(E) (1) The board of elections shall prepare the ballots 99
and make other necessary arrangements for the submission of the 100
question to the electors of the subdivision. If the subdivision 101
is located in more than one county, the board shall inform the 102
boards of elections of the other counties of the filings with 103
it, and those other boards shall if appropriate make the other 104
necessary arrangements for the election in their counties. The 105
election shall be conducted, canvassed, and certified in the 106

manner provided in Title XXXV of the Revised Code. 107

(2) The election shall be held at the regular places for 108
voting in the subdivision. If the electors of only a part of a 109
precinct are qualified to vote at the election the board of 110
elections may assign the electors in that part to an adjoining 111
precinct, including an adjoining precinct in another county if 112
the board of elections of the other county consents to and 113
approves the assignment. Each elector so assigned shall be 114
notified of that fact prior to the election by notice mailed by 115
the board of elections, in such manner as it determines, prior 116
to the election. 117

(3) The board of elections shall publish a notice of the 118
election once in a newspaper of general circulation in the 119
subdivision, no later than ten days prior to the election. The 120
notice shall state all of the following: 121

(a) The principal amount of the proposed bond issue; 122

(b) The stated purpose for which the bonds are to be 123
issued; 124

(c) The maximum number of years over which the principal 125
of the bonds may be paid; 126

(d) The estimated additional average annual property tax 127
levy, expressed in ~~cents or dollars and cents~~ for each one 128
hundred thousand dollars of ~~tax valuation~~ fair market value and 129
in mills for each one dollar of ~~tax valuation~~ taxable value, to 130
be levied outside the tax limitation, as estimated and certified 131
to the taxing authority by the county auditor; 132

(e) The first calendar year in which the tax is expected 133
to be due. 134

(F) (1) The form of the ballot to be used at the election 135
shall be substantially either of the following, as applicable: 136

(a) "Shall bonds be issued by the (name of 137
subdivision) for the purpose of (purpose of the bond 138
issue) in the principal amount of (principal amount 139
of the bond issue), to be repaid annually over a maximum period 140
of (the maximum number of years over which the 141
principal of the bonds may be paid) years, and an annual levy of 142
property taxes be made outside the (as applicable, 143
"ten-mill" or "...charter tax") limitation, estimated by the 144
county auditor to average over the repayment period of the bond 145
issue ~~(number of mills)~~ mills for each ~~one dollar~~ \$1 146
~~of tax valuation~~ taxable value, which amounts to \$...... 147
~~(rate expressed in cents or dollars and cents, such as "36-~~ 148
~~cents" or "\$1.41")~~ for each ~~one hundred dollars~~ \$100,000 of ~~tax-~~ 149
~~valuation~~ fair market value, commencing in (first 150
year the tax will be levied), first due in calendar 151
year (first calendar year in which the tax shall be 152
due), to pay the annual debt charges on the bonds, and to pay 153
debt charges on any notes issued in anticipation of those bonds? 154

For the bond issue
Against the bond issue

" 158

(b) In the case of an election held pursuant to 159
legislation adopted under section 3375.43 or 3375.431 of the 160
Revised Code: 161

"Shall bonds be issued for (name of library) 162
for the purpose of (purpose of the bond issue), in 163

the principal amount of (amount of the bond issue) by 164
..... (the name of the subdivision that is to issue the 165
bonds and levy the tax) as the issuer of the bonds, to be repaid 166
annually over a maximum period of (the maximum number 167
of years over which the principal of the bonds may be paid) 168
years, and an annual levy of property taxes be made outside the 169
ten-mill limitation, estimated by the county auditor to average 170
over the repayment period of the bond issue ~~(number~~ 171
~~of mills)~~ mills for each ~~one dollar~~ \$1 of tax valuation taxable 172
value, which amounts to \$..... ~~(rate expressed in cents or~~ 173
~~dollars and cents, such as "36 cents" or "\$1.41")~~ for each ~~one~~ 174
~~hundred dollars~~ \$100,000 of tax valuation fair market value, 175
commencing in (first year the tax will be levied), 176
first due in calendar year (first calendar year in 177
which the tax shall be due), to pay the annual debt charges on 178
the bonds, and to pay debt charges on any notes issued in 179
anticipation of those bonds? 180

For the bond issue
Against the bond issue

" 184

(2) The purpose for which the bonds are to be issued shall 185
be printed in the space indicated, in boldface type. 186

(G) The board of elections shall promptly certify the 187
results of the election to the tax commissioner, the county 188
auditor of each county in which any part of the subdivision is 189
located, and the fiscal officer of the subdivision. The 190
election, including the proceedings for and result of the 191
election, is incontestable other than in a contest filed under 192
section 3515.09 of the Revised Code in which the plaintiff 193

prevails. 194

(H) If a majority of the electors voting upon the question 195
vote for it, the taxing authority of the subdivision may proceed 196
under sections 133.21 to 133.33 of the Revised Code with the 197
issuance of the securities and with the levy and collection of a 198
property tax outside the tax limitation during the period the 199
securities are outstanding sufficient in amount to pay the debt 200
charges on the securities, including debt charges on any 201
anticipatory securities required to be paid from that tax. If 202
legislation passed under section 133.22 or 133.23 of the Revised 203
Code authorizing those securities is filed with the county 204
auditor on or before the last day of November, the amount of the 205
voted property tax levy required to pay debt charges or 206
estimated debt charges on the securities payable in the 207
following year shall if requested by the taxing authority be 208
included in the taxes levied for collection in the following 209
year under section 319.30 of the Revised Code. 210

(I) (1) If, before any securities authorized at an election 211
under this section are issued, the net indebtedness of the 212
subdivision exceeds that applicable to that subdivision or those 213
securities, then and so long as that is the case none of the 214
securities may be issued. 215

(2) No securities authorized at an election under this 216
section may be initially issued after the first day of the sixth 217
January following the election, but this period of limitation 218
shall not run for any time during which any part of the 219
permanent improvement for which the securities have been 220
authorized, or the issuing or validity of any part of the 221
securities issued or to be issued, or the related proceedings, 222
is involved or questioned before a court or a commission or 223

other tribunal, administrative agency, or board.	224
(3) Securities representing a portion of the amount	225
authorized at an election that are issued within the applicable	226
limitation on net indebtedness are valid and in no manner	227
affected by the fact that the balance of the securities	228
authorized cannot be issued by reason of the net indebtedness	229
limitation or lapse of time.	230
(4) Nothing in this division (I) shall be interpreted or	231
applied to prevent the issuance of securities in an amount to	232
fund or refund anticipatory securities lawfully issued.	233
(5) The limitations of divisions (I) (1) and (2) of this	234
section do not apply to any securities authorized at an election	235
under this section if at least ten per cent of the principal	236
amount of the securities, including anticipatory securities,	237
authorized has theretofore been issued, or if the securities are	238
to be issued for the purpose of participating in any federally	239
or state-assisted program.	240
(6) The certificate of the fiscal officer of the	241
subdivision is conclusive proof of the facts referred to in this	242
division.	243
<u>(J) As used in this section, "fair market value" has the</u>	244
<u>same meaning as in section 5705.01 of the Revised Code.</u>	245
Sec. 345.01. <u>The (A) As used in this chapter, "fair market</u>	246
<u>value" has the same meaning as in section 5705.01 of the Revised</u>	247
<u>Code.</u>	248
<u>(B) The</u> taxing authority of any municipal corporation,	249
township, or county, at any time not less than one hundred days	250
prior to a general election in any year, by a vote of two-thirds	251
of all members of the taxing authority, may, and upon	252

presentation to the clerk or fiscal officer, as the case may be, 253
of the taxing authority of a petition signed by not less than 254
two per cent of the electors of the political subdivision, as 255
shown at the preceding general election held in the subdivision, 256
shall, declare by resolution that the amount of taxes which may 257
be raised within the ten-mill limitation will be insufficient to 258
provide an adequate amount for the necessary requirements of the 259
subdivision, and that it is necessary to levy taxes in excess of 260
the limitation for either or both of the following purposes: 261

~~(A)~~ (1) For purchasing a site, and for erecting, 262
equipping, and furnishing, or for establishing a memorial to 263
commemorate the services of all members and veterans of the 264
armed forces of the United States; 265

~~(B)~~ (2) For the operation and maintenance of a memorial, 266
and for the functions related to it. 267

The resolution shall be confined to the purposes set forth 268
in this section, and shall specify the amount of increase in 269
rate which it is necessary to levy, expressed both in mills for 270
each one dollar of taxable value and in dollars for each one 271
hundred thousand dollars of fair market value, the purpose of 272
the rate increase, and the number of years during which the 273
increase shall be in effect. The increase may include a levy 274
upon the tax duplicate of the current year. The number of years 275
shall be any number not exceeding ten. The question of an 276
increase in tax rate under divisions ~~(A)~~ (B) (1) and ~~(B)~~ (2) of 277
this section may be submitted to the electors on one ballot. 278

The total tax for the purposes included in this section 279
shall not, in any year, exceed one mill of each dollar of 280
valuation taxable value. 281

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

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

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

Sec. 345.04. The form of the ballot cast at a general election, as provided by sections 345.01 to 345.03 of the Revised Code, shall be: "An additional tax for the benefit of (name of subdivision) for the purpose of (state purpose stated in the resolution) at a rate not exceeding mills for each ~~one dollar~~ \$1 of ~~valuation~~ taxable value which amounts to ~~(rate expressed in dollars and cents)~~ \$..... for each ~~one hundred~~

~~dollars \$100,000 of valuation fair market value~~ for (the number 312
of years the levy is to run). 313

For the Tax Levy	314
Against the Tax Levy	315

" 316

If the tax is to be placed on the current tax list, the 317
form of the ballot shall be modified by adding, after the 318
statement of the number of years the levy is to run, the phrase 319
", commencing in (first year the tax is to be 320
levied), first due in calendar year (first calendar 321
year in which the tax shall be due)." 322
323

The question covered by the resolution shall be submitted 324
to the electors as a separate proposition, but it may be printed 325
on the same ballot with any other proposition submitted at the 326
same election other than the election of officers. More than one 327
such question may be submitted at the same election. 328

Sec. 505.481. (A) If a township police district does not 329
include all the unincorporated territory of the township, the 330
remaining unincorporated territory of the township may be added 331
to the district by a resolution adopted by a unanimous vote of 332
the board of township trustees to place the issue of expansion 333
of the district on the ballot for the electors of the entire 334
unincorporated territory of the township. The resolution shall 335
state whether the proposed township police district initially 336
will hire personnel as provided in section 505.49 of the Revised 337
Code or contract for the provision of police protection services 338
or additional police protection services as provided in section 339
505.43 or 505.50 of the Revised Code. 340

The ballot measure shall provide for the addition into a 341
new district of all the unincorporated territory of the township 342
not already included in the township police district and for the 343
levy of any tax then imposed by the district throughout the 344
unincorporated territory of the township. The measure shall 345
state the rate of the tax, if any, to be imposed in the district 346
resulting from approval of the measure, which need not be the 347
same rate of any tax imposed by the existing district, and the 348
last year in which the tax will be levied or that it will be 349
levied for a continuous period of time. 350

(B) The election on the measure shall be held, canvassed, 351
and certified in the manner provided for the submission of tax 352
levies under section 5705.25 of the Revised Code, except that 353
the question appearing on the ballot shall read substantially as 354
follows: 355

"Shall the unincorporated territory within 356
(name of the township) not already included within 357
the (name of township police district) be added to 358
the township police district to create the (name of 359
new township police district) township police district?" 360

The name of the proposed township police district shall be 361
separate and distinct from the name of the existing township 362
police district. 363

If a tax is imposed in the existing township police 364
district, the question shall be modified by adding, at the end 365
of the question, the following: ", and shall a property tax be 366
levied in the new township police district, replacing the tax in 367
the existing township police district, at a rate not 368
exceeding mills ~~per dollar for each \$1~~ of taxable 369
~~valuation value~~, which amounts to \$..... ~~(rate expressed in-~~ 370

~~dollars and cents per one thousand dollars in taxable valuation)~~ 371
for each \$100,000 of fair market value, for (number of 372
years the tax will be levied, or "a continuing period of 373
time")." 374

If the measure is not approved by a majority of the 375
electors voting on it, the township police district shall 376
continue to occupy its existing territory until altered as 377
provided in this section or section 505.48 of the Revised Code, 378
and any existing tax imposed under section 505.51 of the Revised 379
Code shall remain in effect in the existing district at the 380
existing rate and for as long as provided in the resolution 381
under the authority of which the tax is levied. 382

As used in this section, "fair market value" has the same 383
meaning as in section 5705.01 of the Revised Code. 384

Sec. 511.27. (A) To defray the expenses of the township 385
park district and for purchasing, appropriating, operating, 386
maintaining, and improving lands for parks or recreational 387
purposes, the board of park commissioners may levy a sufficient 388
tax within the ten-mill limitation, not to exceed one mill on 389
each dollar of ~~valuation~~ taxable value on all real and personal 390
property within the township, and on all real and personal 391
property within any municipal corporation that is within the 392
township, that was within the township at the time that the park 393
district was established, or the boundaries of which are 394
coterminous with or include the township. The levy shall be over 395
and above all other taxes and limitations on such property 396
authorized by law. 397

(B) Except as otherwise provided in division (C) of this 398
section, the board of park commissioners, not less than ninety 399
days before the day of the election, may declare by resolution 400

that the amount of taxes that may be raised within the ten-mill 401
limitation will be insufficient to provide an adequate amount 402
for the necessary requirements of the district and that it is 403
necessary to levy a tax in excess of that limitation for the use 404
of the district. The resolution shall specify the purpose for 405
which the taxes shall be used, the annual rate proposed, and the 406
number of consecutive years the levy will be in effect. Upon the 407
adoption of the resolution, the question of levying the taxes 408
shall be submitted to the electors of the township and the 409
electors of any municipal corporation that is within the 410
township, that was within the township at the time that the park 411
district was established, or the boundaries of which are 412
coterminous with or include the township, at a special election 413
to be held on whichever of the following occurs first: 414

(1) The day of the next ensuing general election; 415

(2) The first Tuesday after the first Monday in May of any 416
calendar year, except that, if a presidential primary election 417
is held in that calendar year, then the day of that election. 418

The rate submitted to the electors at any one election 419
shall not exceed two mills annually upon each dollar of 420
~~valuation~~ taxable value. If a majority of the electors voting 421
upon the question of the levy vote in favor of the levy, the tax 422
shall be levied on all real and personal property within the 423
township and on all real and personal property within any 424
municipal corporation that is within the township, that was 425
within the township at the time that the park district was 426
established, or the boundaries of which are coterminous with or 427
include the township, and the levy shall be over and above all 428
other taxes and limitations on such property authorized by law. 429

(C) In any township park district that contains only 430

unincorporated territory, if the township board of park 431
commissioners is appointed by the board of township trustees, 432
before a tax can be levied and certified to the county auditor 433
pursuant to section 5705.34 of the Revised Code or before a 434
resolution for a tax levy can be certified to the board of 435
elections pursuant to section 511.28 of the Revised Code, the 436
board of park commissioners shall receive approval for its levy 437
request from the board of township trustees. The board of park 438
commissioners shall adopt a resolution requesting the board of 439
township trustees to approve the levy request, stating the 440
annual rate of the proposed levy and the reason for the levy 441
request. On receiving this request, the board of township 442
trustees shall vote on whether to approve the request and, if a 443
majority votes to approve it, shall issue a resolution approving 444
the levy at the requested rate. 445

Sec. 511.28. A copy of any resolution for a tax levy 446
adopted by the township board of park commissioners as provided 447
in section 511.27 of the Revised Code shall be certified by the 448
clerk of the board of park commissioners to the board of 449
elections of the proper county, together with a certified copy 450
of the resolution approving the levy, passed by the board of 451
township trustees if such a resolution is required by division 452
(C) of section 511.27 of the Revised Code, not less than ninety 453
days before a general or primary election in any year. The board 454
of elections shall submit the proposal to the electors as 455
provided in section 511.27 of the Revised Code at the succeeding 456
general or primary election. A resolution to renew an existing 457
levy may not be placed on the ballot unless the question is 458
submitted at the general election held during the last year the 459
tax to be renewed may be extended on the real and public utility 460
property tax list and duplicate, or at any election held in the 461

ensuing year. The board of park commissioners shall cause notice 462
that the vote will be taken to be published once a week for two 463
consecutive weeks prior to the election in a newspaper of 464
general circulation, or as provided in section 7.16 of the 465
Revised Code, in the county within which the park district is 466
located. Additionally, if the board of elections operates and 467
maintains a web site, the board of elections shall post that 468
notice on its web site for thirty days prior to the election. 469
The notice shall state ~~the purpose of the proposed levy, the~~ 470
~~annual rate proposed expressed in dollars and cents for each one-~~ 471
~~hundred dollars of valuation as well as in mills for each one-~~ 472
~~dollar of valuation, the number of consecutive years during~~ 473
~~which the levy shall be in effect, and the time and place of the~~ 474
election all applicable information required under divisions (A) 475
(1) to (9) of section 5705.25 of the Revised Code. 476

The form of the ballots cast at the election shall be: "An 477
additional tax for the benefit of (name of township park 478
district) for the purpose of (purpose stated in the 479
order of the board) at a rate not 480
exceeding mills for each ~~one dollar~~ \$1 of valuation 481
taxable value, which amounts to ~~(rate expressed in dollars and~~ 482
~~cents)~~ \$..... for each ~~one hundred dollars~~ \$100,000 of 483
~~valuation~~ fair market value, for (number of years the levy is to 484
run) 485

FOR THE TAX LEVY
AGAINST THE TAX LEVY

" 489

If the levy submitted is a proposal to renew, increase, or 490
decrease an existing levy, the form of the ballot specified in 491

~~this section may be changed by substituting for the words "An- 492
additional" at the beginning of the form, the words "A renewal- 493
of a" in the case of a proposal to renew an existing levy in the- 494
same amount; the words "A renewal of mills and an- 495
increase of mills to constitute a" in the case of an- 496
increase; or the words "A renewal of part of an existing levy,- 497
being a reduction of mills, to constitute a" in the- 498
case of a decrease in the rate of the existing levy shall be the 499
applicable form specified in division (B) (2) of section 5705.25 500
of the Revised Code. 501~~

If the tax is to be placed on the current tax list, the 502
form of the ballot shall be modified by adding, after the 503
statement of the number of years the levy is to run, the phrase 504
", commencing in (first year the tax is to be 505
levied), first due in calendar year (first calendar 506
year in which the tax shall be due)." 507

The question covered by the order shall be submitted as a 508
separate proposition, but may be printed on the same ballot with 509
any other proposition submitted at the same election, other than 510
the election of officers. More than one such question may be 511
submitted at the same election. 512

As used in this section, "fair market value" has the same 513
meaning as in section 5705.01 of the Revised Code. 514

Sec. 511.34. In townships composed of islands, and on one 515
of which islands lands have been conveyed in trust for the 516
benefit of the inhabitants of the island for use as a park, and 517
a board of park trustees has been provided for the control of 518
the park, the board of township trustees may create a tax 519
district of the island to raise funds by taxation as provided 520
under divisions (A) and (B) of this section. 521

(A) For the care and maintenance of parks on the island, 522
the board of township trustees annually may levy a tax, not to 523
exceed one mill, upon all the taxable property in the district. 524
The tax shall be in addition to all other levies authorized by 525
law, and subject to no limitation on tax rates except as 526
provided in this division. 527

The proceeds of the tax levy shall be expended by the 528
board of township trustees for the purpose of the care and 529
maintenance of the parks, and shall be paid out of the township 530
treasury upon the orders of the board of park trustees. 531

(B) For the purpose of acquiring additional land for use 532
as a park, the board of township trustees may levy a tax in 533
excess of the ten-mill limitation on all taxable property in the 534
district. The tax shall be proposed by resolution adopted by 535
two-thirds of the members of the board of township trustees. The 536
resolution shall specify the purpose and rate of the tax and the 537
number of years the tax will be levied, which shall not exceed 538
five years, and which may include a levy on the current tax list 539
and duplicate. The resolution shall go into immediate effect 540
upon its passage, and no publication of the resolution is 541
necessary other than that provided for in the notice of 542
election. The board of township trustees shall certify a copy of 543
the resolution to the proper board of elections not later than 544
ninety days before the primary or general election in the 545
township, and the board of elections shall submit the question 546
of the tax to the voters of the district at the succeeding 547
primary or general election. The board of elections shall make 548
the necessary arrangements for the submission of the question to 549
the electors of the district, and the election shall be 550
conducted, canvassed, and certified in the same manner as 551
regular elections in the township for the election of officers. 552

Notice of the election shall be published in a newspaper of 553
general circulation in the township once a week for two 554
consecutive weeks, or as provided in section 7.16 of the Revised 555
Code prior to the election. If the board of elections operates 556
and maintains a web site, notice of the election also shall be 557
posted on that web site for thirty days prior to the election. 558
The notice shall state the purpose of the tax, the proposed rate 559
of the tax expressed in dollars ~~and cents~~ for each one hundred 560
thousand dollars of ~~valuation~~ fair market value and mills for 561
each one dollar of ~~valuation~~ taxable value, the number of years 562
the tax will be in effect, the first year the tax will be 563
levied, and the time and place of the election. 564

The form of the ballots cast at an election held under 565
this division shall be as follows: 566

"An additional tax for the benefit of (name of 567
the township) for the purpose of acquiring additional park land 568
at a rate of mills for each ~~one dollar~~ \$1 of ~~valuation~~ 569
taxable value, which amounts to \$..... ~~(rate expressed in~~ 570
~~dollars and cents)~~ for each ~~one hundred dollars~~ \$100,000 of 571
~~valuation~~ fair market value, for (number of years the 572
levy is to run) beginning in (first year the tax 573
will be levied). 574

FOR THE TAX LEVY
AGAINST THE TAX LEVY

"

The question shall be submitted as a separate proposition 579
but may be printed on the same ballot with any other proposition 580
submitted at the same election other than the election of 581

officers. More than one such question may be submitted at the 582
same election. 583

If the levy is approved by a majority of electors voting 584
on the question, the board of elections shall certify the result 585
of the election to the tax commissioner. In the first year of 586
the levy, the tax shall be extended on the tax lists after the 587
February settlement following the election. If the tax is to be 588
placed on the tax lists of the current year as specified in the 589
resolution, the board of elections shall certify the result of 590
the election immediately after the canvass to the board of 591
township trustees, which shall forthwith make the necessary levy 592
and certify the levy to the county auditor, who shall extend the 593
levy on the tax lists for collection. After the first year of 594
the levy, the levy shall be included in the annual tax budget 595
that is certified to the county budget commission. 596

As used in this section, "fair market value" has the same 597
meaning as in section 5705.01 of the Revised Code. 598

Sec. 1545.041. (A) Any township park district created 599
pursuant to section 511.18 of the Revised Code that includes 600
park land located outside the township in which the park 601
district was established may be converted under the procedures 602
provided in this section into a park district to be operated and 603
maintained as provided for in this chapter, provided that there 604
is no existing park district created under section 1545.04 of 605
the Revised Code in the county in which the township park 606
district is located. The proposed park district shall include 607
within its boundary all townships and municipal corporations in 608
which lands owned by the township park district seeking 609
conversion are located, and may include any other townships and 610
municipal corporations in the county in which the township park 611

district is located. 612

(B) Conversion of a township park district into a park 613
district operated and maintained under this chapter shall be 614
initiated by a resolution adopted by the board of park 615
commissioners of the park district. Any resolution initiating a 616
conversion shall include the following: 617

(1) The name of the township park district seeking 618
conversion; 619

(2) The name of the proposed park district; 620

(3) An accurate description of the territory to be 621
included in the proposed district; 622

(4) An accurate map or plat of the proposed park district. 623
The resolution may also include a proposed tax levy for the 624
operation and maintenance of the proposed park district. If such 625
a tax levy is proposed, the resolution shall specify the annual 626
rate of the tax, expressed in dollars ~~and cents~~ for each one 627
hundred thousand dollars of ~~valuation~~ fair market value and in 628
mills for each dollar of ~~valuation~~ taxable value, and shall 629
specify the number of consecutive years the levy will be in 630
effect. The annual rate of such a tax may not be higher than the 631
total combined millage of all levies then in effect for the 632
benefit of the township park district named in the resolution. 633

(C) Upon adoption of the resolution provided for in 634
division (B) of this section, the board of park commissioners of 635
the township park district seeking conversion under this section 636
shall certify the resolution to the board of elections of the 637
county in which the park district is located no later than four 638
p.m. of the seventy-fifth day before the day of the election at 639
which the question will be voted upon. Upon certification of the 640

resolution to the board, the board of elections shall make the 641
necessary arrangements to submit the question of conversion of 642
the township park into a park district operated and maintained 643
under Chapter 1545. of the Revised Code, to the electors 644
qualified to vote at the next primary or general election who 645
reside in the territory of the proposed park district. The 646
question shall provide for a tax levy if such a levy is 647
specified in the resolution. 648

(D) The ballot submitted to the electors as provided in 649
division (C) of this section shall contain the following 650
language: 651

"Shall the (name of the township park 652
district seeking conversion) be converted into a park district 653
to be operated and maintained under Chapter 1545. of the Revised 654
Code under the name of (name of proposed park 655
district), which park district shall include the following 656
townships and municipal corporations: 657

(Name townships and municipal corporations) 658

Approval of the proposed conversion will result in the 659
termination of all existing tax levies voted for the benefit 660
of (name of the township park district sought to 661
be converted) and in the levy of a new tax for the operation and 662
maintenance of (name of proposed park district) 663
at a rate not exceeding ~~(number of mills)~~ mills for 664
each ~~one dollar~~ \$1 of valuation taxable value, which ~~is amounts~~ 665
to \$..... ~~(rate expressed in dollars and cents)~~ for each ~~one~~ 666
~~hundred dollars~~ \$100,000 of valuation fair market value, 667
for (number of years the millage is to be imposed) years, 668
commencing on the (year) tax duplicate. 669

For the proposed conversion
Against the proposed conversion

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"

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

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

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

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(3) The members of the board of park commissioners of the former township park district shall be the members ~~of the~~ members of the board of park commissioners of the new park district, with all the same powers and duties as if appointed under section 1545.05 of the Revised Code. The term of each such

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commissioner shall expire on the first day of January of the 699
year following the year in which his term would have expired 700
under section 511.19 of the Revised Code. Thereafter, 701
commissioners shall be appointed pursuant to section 1545.05 of 702
the Revised Code. 703

(F) As used in this section, "fair market value" has the 704
same meaning as in section 5705.01 of the Revised Code. 705

Sec. 1545.21. The board of park commissioners, by 706
resolution, may submit to the electors of the park district the 707
question of levying taxes for the use of the district. The 708
resolution shall declare the necessity of levying such taxes, 709
shall specify the purpose for which such taxes shall be used, 710
the annual rate proposed, and the number of consecutive years 711
the rate shall be levied. Such resolution shall be forthwith 712
certified to the board of elections in each county in which any 713
part of such district is located, not later than the ninetieth 714
day before the day of the election, and the question of the levy 715
of taxes as provided in such resolution shall be submitted to 716
the electors of the district at a special election to be held on 717
whichever of the following occurs first: 718

(A) The day of the next general election; 719

(B) The first Tuesday after the first Monday in May in any 720
calendar year, except that if a presidential primary election is 721
held in that calendar year, then the day of that election. ~~The~~ 722

The ballot shall set forth the purpose for which the taxes 723
shall be levied, the annual rate of levy, and the number of 724
years of such levy. If the tax is to be placed on the current 725
tax list, the form of the ballot shall state that the tax will 726
be levied in the current tax year and shall indicate the first 727

calendar year the tax will be due. If the resolution of the 728
board of park commissioners provides that an existing levy will 729
be canceled upon the passage of the new levy, the ballot may 730
include a statement that: "an existing levy of ... mills 731
(stating the original levy millage) for each \$1 of taxable 732
value, having ... years remaining, will be canceled and replaced 733
upon the passage of this levy." In such case, the ballot may 734
refer to the new levy as a "replacement levy" if the new millage 735
does not exceed the original millage of the levy being canceled 736
or as a "replacement and additional levy" if the new millage 737
exceeds the original millage of the levy being canceled. If a 738
majority of the electors voting upon the question of such levy 739
vote in favor thereof, such taxes shall be levied and shall be 740
in addition to the taxes authorized by section 1545.20 of the 741
Revised Code, and all other taxes authorized by law. The rate 742
submitted to the electors at any one time shall not exceed two 743
mills annually upon each dollar of ~~valuation~~ taxable value 744
unless the purpose of the levy includes providing operating 745
revenues for one of Ohio's major metropolitan zoos, as defined 746
in section 4503.74 of the Revised Code, in which case the rate 747
shall not exceed three mills annually upon each dollar of 748
~~valuation~~ taxable value. When a tax levy has been authorized as 749
provided in this section or in section 1545.041 of the Revised 750
Code, the board of park commissioners may issue bonds pursuant 751
to section 133.24 of the Revised Code in anticipation of the 752
collection of such levy, provided that such bonds shall be 753
issued only for the purpose of acquiring and improving lands. 754
Such levy, when collected, shall be applied in payment of the 755
bonds so issued and the interest thereon. The amount of bonds so 756
issued and outstanding at any time shall not exceed one per cent 757
of the total ~~tax valuation~~ taxable value in such district. Such 758
bonds shall bear interest at a rate not to exceed the rate 759

determined as provided in section 9.95 of the Revised Code. 760

Sec. 3318.01. As used in sections 3318.01 to 3318.20 of 761
the Revised Code: 762

(A) "Ohio facilities construction commission" means the 763
commission created pursuant to section 123.20 of the Revised 764
Code. 765

(B) "Classroom facilities" means rooms in which pupils 766
regularly assemble in public school buildings to receive 767
instruction and education and such facilities and building 768
improvements for the operation and use of such rooms as may be 769
needed in order to provide a complete educational program, and 770
may include space within which a child care facility or a 771
community resource center is housed. "Classroom facilities" 772
includes any space necessary for the operation of a vocational 773
education program for secondary students in any school district 774
that operates such a program. 775

(C) "Project" means a project to construct or acquire 776
classroom facilities, or to reconstruct or make additions to 777
existing classroom facilities, to be used for housing the 778
applicable school district and its functions. 779

(D) "School district" means a local, exempted village, or 780
city school district as such districts are defined in Chapter 781
3311. of the Revised Code, acting as an agency of state 782
government, performing essential governmental functions of state 783
government pursuant to sections 3318.01 to 3318.20 of the 784
Revised Code. 785

For purposes of assistance provided under sections 3318.40 786
to 3318.45 of the Revised Code, the term "school district" as 787
used in this section and in divisions (A), (C), and (D) of 788

section 3318.03 and in sections 3318.031, 3318.042, 3318.07, 789
3318.08, 3318.083, 3318.084, 3318.085, 3318.086, 3318.10, 790
3318.11, 3318.12, 3318.13, 3318.14, 3318.15, 3318.16, and 791
3318.20 of the Revised Code means a joint vocational school 792
district established pursuant to section 3311.18 of the Revised 793
Code. 794

(E) "School district board" means the board of education 795
of a school district. 796

(F) "Net bonded indebtedness" means the difference between 797
the sum of the par value of all outstanding and unpaid bonds and 798
notes which a school district board is obligated to pay and any 799
amounts the school district is obligated to pay under lease- 800
purchase agreements entered into under section 3313.375 of the 801
Revised Code, and the amount held in the sinking fund and other 802
indebtedness retirement funds for their redemption. Notes issued 803
for school buses in accordance with section 3327.08 of the 804
Revised Code, notes issued in anticipation of the collection of 805
current revenues, and bonds issued to pay final judgments shall 806
not be considered in calculating the net bonded indebtedness. 807

"Net bonded indebtedness" does not include indebtedness 808
arising from the acquisition of land to provide a site for 809
classroom facilities constructed, acquired, or added to pursuant 810
to sections 3318.01 to 3318.20 of the Revised Code or the par 811
value of bonds that have been authorized by the electors and the 812
proceeds of which will be used by the district to provide any 813
part of its portion of the basic project cost. 814

(G) "Board of elections" means the board of elections of 815
the county containing the most populous portion of the school 816
district. 817

(H) "County auditor" means the auditor of the county in 818
which the greatest value of taxable property of such school 819
district is located. 820

(I) "Tax duplicates" means the general tax lists and 821
duplicates prescribed by sections 319.28 and 319.29 of the 822
Revised Code. 823

(J) "Required level of indebtedness" means: 824

(1) In the case of school districts in the first 825
percentile, five per cent of the district's valuation for the 826
year preceding the year in which the controlling board approved 827
the project under section 3318.04 of the Revised Code. 828

(2) In the case of school districts ranked in a subsequent 829
percentile, five per cent of the district's valuation for the 830
year preceding the year in which the controlling board approved 831
the project under section 3318.04 of the Revised Code, plus [two 832
one-hundredths of one per cent multiplied by (the percentile in 833
which the district ranks for the fiscal year preceding the 834
fiscal year in which the controlling board approved the 835
district's project minus one)]. 836

(K) "Required percentage of the basic project costs" means 837
one per cent of the basic project costs times the percentile in 838
which the school district ranks for the fiscal year preceding 839
the fiscal year in which the controlling board approved the 840
district's project. 841

(L) "Basic project cost" means a cost amount determined in 842
accordance with rules adopted under section 111.15 of the 843
Revised Code by the Ohio facilities construction commission. The 844
basic project cost calculation shall take into consideration the 845
square footage and cost per square foot necessary for the grade 846

levels to be housed in the classroom facilities, the variation 847
across the state in construction and related costs, the cost of 848
the installation of site utilities and site preparation, the 849
cost of demolition of all or part of any existing classroom 850
facilities that are abandoned under the project, the cost of 851
insuring the project until it is completed, any contingency 852
reserve amount prescribed by the commission under section 853
3318.086 of the Revised Code, and the professional planning, 854
administration, and design fees that a school district may have 855
to pay to undertake a classroom facilities project. 856

For a joint vocational school district that receives 857
assistance under sections 3318.40 to 3318.45 of the Revised 858
Code, the basic project cost calculation for a project under 859
those sections shall also take into account the types of 860
laboratory spaces and program square footages needed for the 861
vocational education programs for high school students offered 862
by the school district. 863

For a district that opts to divide its entire classroom 864
facilities needs into segments, as authorized by section 865
3318.034 of the Revised Code, "basic project cost" means the 866
cost determined in accordance with this division of a segment. 867

(M) (1) Except for a joint vocational school district that 868
receives assistance under sections 3318.40 to 3318.45 of the 869
Revised Code, a "school district's portion of the basic project 870
cost" means the amount determined under section 3318.032 of the 871
Revised Code. 872

(2) For a joint vocational school district that receives 873
assistance under sections 3318.40 to 3318.45 of the Revised 874
Code, a "school district's portion of the basic project cost" 875
means the amount determined under division (C) of section 876

3318.42 of the Revised Code.	877
(N) "Child care facility" means space within a classroom facility in which the needs of infants, toddlers, preschool children, and school children are provided for by persons other than the parent or guardian of such children for any part of the day, including persons not employed by the school district operating such classroom facility.	878 879 880 881 882 883
(O) "Community resource center" means space within a classroom facility in which comprehensive services that support the needs of families and children are provided by community-based social service providers.	884 885 886 887
(P) "Valuation" means the total value of all property in the school district as listed and assessed for taxation on the tax duplicates.	888 889 890
(Q) "Percentile" means the percentile in which the school district is ranked pursuant to section 3318.011 of the Revised Code.	891 892 893
(R) "Installation of site utilities" means the installation of a site domestic water system, site fire protection system, site gas distribution system, site sanitary system, site storm drainage system, and site telephone and data system.	894 895 896 897 898
(S) "Site preparation" means the earthwork necessary for preparation of the building foundation system, the paved pedestrian and vehicular circulation system, playgrounds on the project site, and lawn and planting on the project site.	899 900 901 902
<u>(T) "Fair market value" has the same meaning as in section 5705.01 of the Revised Code.</u>	903 904

Sec. 3318.06. (A) After receipt of the conditional 905
approval of the Ohio facilities construction commission, the 906
school district board by a majority of all of its members shall, 907
if it desires to proceed with the project, declare all of the 908
following by resolution: 909

(1) That by issuing bonds in an amount equal to the school 910
district's portion of the basic project cost the district is 911
unable to provide adequate classroom facilities without 912
assistance from the state; 913

(2) Unless the school district board has resolved to 914
transfer money in accordance with section 3318.051 of the 915
Revised Code or to apply the proceeds of a property tax or the 916
proceeds of an income tax, or a combination of proceeds from 917
such taxes, as authorized under section 3318.052 of the Revised 918
Code, that to qualify for such state assistance it is necessary 919
to do either of the following: 920

(a) Levy a tax outside the ten-mill limitation the 921
proceeds of which shall be used to pay the cost of maintaining 922
the classroom facilities included in the project; 923

(b) Earmark for maintenance of classroom facilities from 924
the proceeds of an existing permanent improvement tax levied 925
under section 5705.21 of the Revised Code, if such tax can be 926
used for maintenance, an amount equivalent to the amount of the 927
additional tax otherwise required under this section and 928
sections 3318.05 and 3318.08 of the Revised Code. 929

(3) That the question of any tax levy specified in a 930
resolution described in division (A) (2) (a) of this section, if 931
required, shall be submitted to the electors of the school 932
district at the next general or primary election, if there be a 933

general or primary election not less than ninety and not more 934
than one hundred ten days after the day of the adoption of such 935
resolution or, if not, at a special election to be held at a 936
time specified in the resolution which shall be not less than 937
ninety days after the day of the adoption of the resolution and 938
which shall be in accordance with the requirements of section 939
3501.01 of the Revised Code. 940

Such resolution shall also state that the question of 941
issuing bonds of the board shall be combined in a single 942
proposal with the question of such tax levy. More than one 943
election under this section may be held in any one calendar 944
year. Such resolution shall specify both of the following: 945

(a) That the rate which it is necessary to levy shall be 946
at the rate of not less than one-half mill for each one dollar 947
of ~~valuation~~ taxable value, and that such tax shall be levied 948
for a period of twenty-three years; 949

(b) That the proceeds of the tax shall be used to pay the 950
cost of maintaining the classroom facilities included in the 951
project. 952

(B) A copy of a resolution adopted under division (A) of 953
this section shall after its passage and not less than ninety 954
days prior to the date set therein for the election be certified 955
to the county board of elections. 956

The resolution of the school district board, in addition 957
to meeting other applicable requirements of section 133.18 of 958
the Revised Code, shall state that the amount of bonds to be 959
issued will be an amount equal to the school district's portion 960
of the basic project cost, and state the maximum maturity of the 961
bonds which may be any number of years not exceeding the term 962

calculated under section 133.20 of the Revised Code as 963
determined by the board. In estimating the amount of bonds to be 964
issued, the board shall take into consideration the amount of 965
moneys then in the bond retirement fund and the amount of moneys 966
to be collected for and disbursed from the bond retirement fund 967
during the remainder of the year in which the resolution of 968
necessity is adopted. 969

If the bonds are to be issued in more than one series, the 970
resolution may state, in addition to the information required to 971
be stated under division (B) (3) of section 133.18 of the Revised 972
Code, the number of series, which shall not exceed five, the 973
principal amount of each series, and the approximate date each 974
series will be issued, and may provide that no series, or any 975
portion thereof, may be issued before such date. Upon such a 976
resolution being certified to the county auditor as required by 977
division (C) of section 133.18 of the Revised Code, the county 978
auditor, in calculating, advising, and confirming the estimated 979
average annual property tax levy under that division, shall also 980
calculate, advise, and confirm by certification the estimated 981
average property tax levy for each series of bonds to be issued. 982

Notice of the election shall include the fact that the tax 983
levy shall be at the rate of not less than one-half mill for 984
each one dollar of ~~valuation~~ taxable value for a period of 985
twenty-three years, and that the proceeds of the tax shall be 986
used to pay the cost of maintaining the classroom facilities 987
included in the project. 988

If the bonds are to be issued in more than one series, the 989
board of education, when filing copies of the resolution with 990
the board of elections as required by division (D) of section 991
133.18 of the Revised Code, may direct the board of elections to 992

include in the notice of election the principal amount and 993
approximate date of each series, the maximum number of years 994
over which the principal of each series may be paid, the 995
estimated additional average property tax levy for each series, 996
and the first calendar year in which the tax is expected to be 997
due for each series, in addition to the information required to 998
be stated in the notice under divisions (E) (3) (a) to (e) of 999
section 133.18 of the Revised Code. 1000

(C) (1) Except as otherwise provided in division (C) (2) of 1001
this section, the form of the ballot to be used at such election 1002
shall be: 1003

"A majority affirmative vote is necessary for passage. 1004

Shall bonds be issued by the (here insert 1005
name of school district) school district to pay the local share 1006
of school construction under the State of Ohio Classroom 1007
Facilities Assistance Program in the principal amount 1008
of (here insert principal amount of the bond 1009
issue), to be repaid annually over a maximum period 1010
of (here insert the maximum number of years over 1011
which the principal of the bonds may be paid) years, and an 1012
annual levy of property taxes be made outside the ten-mill 1013
limitation, estimated by the county auditor to average over the 1014
repayment period of the bond issue ~~(here insert the~~ 1015
~~number of mills estimated)~~ mills for each ~~one dollar~~ \$1 of ~~tax~~ 1016
~~valuation taxable value~~, which amounts to \$..... ~~(rate~~ 1017
~~expressed in cents or dollars and cents, such as "thirty six~~ 1018
~~cents" or "\$0.36")~~ for each ~~one hundred dollars~~ \$100,000 of ~~tax~~ 1019
~~valuation fair market value~~ to pay the annual debt charges on 1020
the bonds and to pay debt charges on any notes issued in 1021
anticipation of the bonds?" 1022

and, unless the additional levy 1023
of taxes is not required pursuant 1024
to division (C) of section 1025
3318.05 of the Revised Code, 1026

"Shall an additional levy of taxes be made for a period of 1027
twenty-three years to benefit the (here insert name 1028
of school district) school district, the proceeds of which shall 1029
be used to pay the cost of maintaining the classroom facilities 1030
included in the project at the rate of (here insert 1031
the number of mills, which shall not be less than one-half mill) 1032
mills for each ~~one dollar \$1 of valuation~~ taxable value, which 1033
amounts to \$..... for each \$100,000 of fair market value? 1034

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

" 1035
1036
1037
1038

(2) If authority is sought to issue bonds in more than one 1039
series and the board of education so elects, the form of the 1040
ballot shall be as prescribed in section 3318.062 of the Revised 1041
Code. If the board of education elects the form of the ballot 1042
prescribed in that section, it shall so state in the resolution 1043
adopted under this section. 1044

(D) If it is necessary for the school district to acquire 1045
a site for the classroom facilities to be acquired pursuant to 1046
sections 3318.01 to 3318.20 of the Revised Code, the district 1047
board may propose either to issue bonds of the board or to levy 1048
a tax to pay for the acquisition of such site, and may combine 1049
the question of doing so with the questions specified in 1050

division (B) of this section. Bonds issued under this division 1051
for the purpose of acquiring a site are a general obligation of 1052
the school district and are Chapter 133. securities. 1053

The form of that portion of the ballot to include the 1054
question of either issuing bonds or levying a tax for site 1055
acquisition purposes shall be one of the following: 1056

(1) "Shall bonds be issued by the (here 1057
insert name of the school district) school district to pay costs 1058
of acquiring a site for classroom facilities under the State of 1059
Ohio Classroom Facilities Assistance Program in the principal 1060
amount of (here insert principal amount of the bond 1061
issue), to be repaid annually over a maximum period 1062
of (here insert maximum number of years over which 1063
the principal of the bonds may be paid) years, and an annual 1064
levy of property taxes be made outside the ten-mill limitation, 1065
estimated by the county auditor to average over the repayment 1066
period of the bond issue ~~(here insert number of~~ 1067
~~mills)~~ mills for each ~~one dollar~~ \$1 of tax valuation taxable 1068
value, which ~~amount amounts~~ to \$..... ~~(here insert rate~~ 1069
~~expressed in cents or dollars and cents, such as "thirty six~~ 1070
~~cents" or "\$0.36")~~ for each ~~one hundred dollars~~ \$100,000 of 1071
~~valuation~~ fair market value to pay the annual debt charges on 1072
the bonds and to pay debt charges on any notes issued in 1073
anticipation of the bonds?" 1074

(2) "Shall an additional levy of taxes outside the ten- 1075
mill limitation be made for the benefit of the (here 1076
insert name of the school district) school district for the 1077
purpose of acquiring a site for classroom facilities in the sum 1078
of (here insert annual amount the levy is to produce) 1079
estimated by the county auditor to average ~~(here insert~~ 1080

~~number of mills)~~ mills for each ~~one hundred dollars \$1~~ of 1081
~~valuation taxable value, which amounts to \$..... for each~~ 1082
\$100,000 of fair market value, for a period of (here 1083
insert number of years the millage is to be imposed) years?" 1084

Where it is necessary to combine the question of issuing 1085
bonds of the school district and levying a tax as described in 1086
division (B) of this section with the question of issuing bonds 1087
of the school district for acquisition of a site, the question 1088
specified in that division to be voted on shall be "For the Bond 1089
Issues and the Tax Levy" and "Against the Bond Issues and the 1090
Tax Levy." 1091

Where it is necessary to combine the question of issuing 1092
bonds of the school district and levying a tax as described in 1093
division (B) of this section with the question of levying a tax 1094
for the acquisition of a site, the question specified in that 1095
division to be voted on shall be "For the Bond Issue and the Tax 1096
Levies" and "Against the Bond Issue and the Tax Levies." 1097

Where the school district board chooses to combine the 1098
question in division (B) of this section with any of the 1099
additional questions described in divisions (A) to (D) of 1100
section 3318.056 of the Revised Code, the question specified in 1101
division (B) of this section to be voted on shall be "For the 1102
Bond Issues and the Tax Levies" and "Against the Bond Issues and 1103
the Tax Levies." 1104

If a majority of those voting upon a proposition hereunder 1105
which includes the question of issuing bonds vote in favor 1106
thereof, and if the agreement provided for by section 3318.08 of 1107
the Revised Code has been entered into, the school district 1108
board may proceed under Chapter 133. of the Revised Code, with 1109
the issuance of bonds or bond anticipation notes in accordance 1110

with the terms of the agreement. 1111

Sec. 3318.061. This section applies only to school 1112
districts eligible to receive additional assistance under 1113
division (B) (2) of section 3318.04 of the Revised Code. 1114

The board of education of a school district in which a tax 1115
described by division (B) of section 3318.05 and levied under 1116
section 3318.06 of the Revised Code is in effect, may adopt a 1117
resolution by vote of a majority of its members to extend the 1118
term of that tax beyond the expiration of that tax as originally 1119
approved under that section. The school district board may 1120
include in the resolution a proposal to extend the term of that 1121
tax at the rate of not less than one-half mill for each dollar 1122
of ~~valuation~~ taxable value for a period of twenty-three years 1123
from the year in which the school district board and the Ohio 1124
facilities construction commission enter into an agreement under 1125
division (B) (2) of section 3318.04 of the Revised Code or in the 1126
following year, as specified in the resolution. Such a 1127
resolution may be adopted at any time before such an agreement 1128
is entered into and before the tax levied pursuant to section 1129
3318.06 of the Revised Code expires. If the resolution is 1130
combined with a resolution to issue bonds to pay the school 1131
district's portion of the basic project cost, it shall conform 1132
with the requirements of divisions (A) (1), (2), and (3) of 1133
section 3318.06 of the Revised Code, except that the resolution 1134
also shall state that the tax levy proposed in the resolution is 1135
an extension of an existing tax levied under that section. A 1136
resolution proposing an extension adopted under this section 1137
does not take effect until it is approved by a majority of 1138
electors voting in favor of the resolution at a general, 1139
primary, or special election as provided in this section. 1140

A tax levy extended under this section is subject to the 1141
same terms and limitations to which the original tax levied 1142
under section 3318.06 of the Revised Code is subject under that 1143
section, except the term of the extension shall be as specified 1144
in this section. 1145

The school district board shall certify a copy of the 1146
resolution adopted under this section to the proper county board 1147
of elections not later than ninety days before the date set in 1148
the resolution as the date of the election at which the question 1149
will be submitted to electors. The notice of the election shall 1150
conform with the requirements of division (A) (3) of section 1151
3318.06 of the Revised Code, except that the notice also shall 1152
state that the maintenance tax levy is an extension of an 1153
existing tax levy. 1154

The form of the ballot shall be as follows: 1155

"Shall the existing tax levied to pay the cost of 1156
maintaining classroom facilities constructed with the proceeds 1157
of the previously issued bonds at the rate of (here 1158
insert the number of mills, which shall not be less than one- 1159
half mill) mills ~~per dollar for each \$1 of tax valuation taxable~~ 1160
value, which amounts to \$..... for each \$100,000 of fair 1161
market value, be extended until (here insert the year 1162
that is twenty-three years after the year in which the district 1163
and commission will enter into an agreement under division (B) 1164
(2) of section 3318.04 of the Revised Code or the following 1165
year)? 1166

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

1167
1168
1169

" 1170

Section 3318.07 of the Revised Code applies to ballot 1171
questions under this section. 1172

Sec. 3318.062. (A) If authority is sought to issue bonds 1173
in more than one series to pay the school district's portion of 1174
the basic project cost under sections 3318.01 to 3318.20 of the 1175
Revised Code, the form of the ballot shall be: 1176

"Shall bonds be issued by the (here insert name 1177
of school district) school district to pay the local share of 1178
school construction under the State of Ohio Classroom Facilities 1179
Assistance Program in the total principal amount of \$..... 1180
(total principal amount of the bond issue), to be issued 1181
in (number of series) series, each series to be repaid 1182
annually over not more than (maximum number of years over 1183
which the principal of each series may be paid) years, and an 1184
annual levy of property taxes be made outside the ten-mill 1185
limitation to pay the annual debt charges on the bonds and on 1186
any notes issued in anticipation of the bonds, at a rate 1187
estimated by the county auditor to average over the repayment 1188
period of each series as follows: (insert the 1189
following for each series: "the series, in a 1190
principal amount of \$.....~~dollars~~, requiring mills 1191
~~per dollar for each \$1 of tax valuation taxable value~~, which 1192
amounts to \$..... ~~(rate expressed in cents or dollars and~~ 1193
~~cents, such as "36 cents" or "\$1.41")~~ for each one hundred 1194
~~dollars in tax valuation~~ \$100,000 of fair market value, 1195
commencing in and first payable in)" 1196

and, unless the additional levy 1197

of taxes is not required pursuant 1198

to division (C) of section 1199
3318.05 of the Revised Code, 1200
"Shall an additional levy of taxes be made for a period of 1201
twenty-three years to benefit the (here insert name 1202
of school district) school district, the proceeds of which shall 1203
be used to pay the cost of maintaining the classroom facilities 1204
included in the project at the rate of (here insert 1205
the number of mills, which shall not be less than one-half mill) 1206
mills for each ~~one dollar~~ \$1 of valuation taxable value, which 1207
amounts to \$..... for each \$100,000 of fair market value? 1208

For the bond issue	1209
Against the bond issue	1210

" 1211

(B) If it is necessary for the school district to acquire 1212
a site for the classroom facilities to be acquired pursuant to 1213
sections 3318.01 to 3318.20 of the Revised Code, the district 1214
board may propose either to issue bonds of the board or to levy 1215
a tax to pay for the acquisition of such site, and may combine 1216
the question of doing so with the questions specified in 1217
division (A) of this section. Bonds issued under this division 1218
for the purpose of acquiring a site are a general obligation of 1219
the school district and are Chapter 133. securities. 1220

The form of that portion of the ballot to include the 1221
question of either issuing bonds or levying a tax for site 1222
acquisition purposes shall be one of the forms prescribed in 1223
division (D) of section 3318.06 of the Revised Code. 1224

(C) Where the school district board chooses to combine the 1225

question in division (A) of this section with any of the 1227
additional questions described in divisions (A) to (D) of 1228
section 3318.056 of the Revised Code, the question specified in 1229
division (A) of this section to be voted on shall be "For the 1230
Bond Issues and the Tax Levies" and "Against the Bond Issues and 1231
the Tax Levies." 1232

(D) If a majority of those voting upon a proposition 1233
prescribed in this section which includes the question of 1234
issuing bonds vote in favor of that issuance, and if the 1235
agreement prescribed in section 3318.08 of the Revised Code has 1236
been entered into, the school district board may proceed under 1237
Chapter 133. of the Revised Code with the issuance of bonds or 1238
bond anticipation notes in accordance with the terms of the 1239
agreement. 1240

Sec. 3318.063. If the board of education of a city, 1241
exempted village, or local school district that has entered into 1242
an agreement under section 3318.051 of the Revised Code to make 1243
transfers of money in lieu of levying the tax for maintenance of 1244
the classroom facilities included in the district's project 1245
determines that it no longer can continue making the transfers 1246
so agreed to and desires to rescind that agreement, the board 1247
shall adopt the resolution to submit the question of the tax 1248
levy prescribed in this section. 1249

The resolution shall declare that the question of a tax 1250
levy specified in division (F) of section 3318.051 of the 1251
Revised Code shall be submitted to the electors of the school 1252
district at the next general or primary election, if there be a 1253
general or primary election not less than seventy-five and not 1254
more than ninety-five days after the day of the adoption of such 1255
resolution or, if not, at a special election to be held at a 1256

time specified in the resolution which shall be not less than 1257
seventy-five days after the day of the adoption of the 1258
resolution and which shall be in accordance with the 1259
requirements of section 3501.01 of the Revised Code. Such 1260
resolution shall specify both of the following: 1261

(A) That the rate which it is necessary to levy shall be 1262
at the rate of not less than one-half mill for each one dollar 1263
of ~~valuation~~ taxable value, and that such tax shall be levied 1264
for the number of years required by division (F) of section 1265
3318.051 of the Revised Code; 1266

(B) That the proceeds of the tax shall be used to pay the 1267
cost of maintaining the classroom facilities included in the 1268
project. 1269

A copy of such resolution shall after its passage and not 1270
less than seventy-five days prior to the date set therein for 1271
the election be certified to the county board of elections. 1272

Notice of the election shall include the fact that the tax 1273
levy shall be at the rate of not less than one-half mill for 1274
each one dollar of ~~valuation~~ taxable value for the number of 1275
years required by division (F) of section 3318.051 of the 1276
Revised Code, and that the proceeds of the tax shall be used to 1277
pay the cost of maintaining the classroom facilities included in 1278
the project. 1279

The form of the ballot to be used at such election shall 1280
be: 1281

"Shall a levy of taxes be made for a period 1282
of (here insert the number of years, which shall 1283
not be less than the number required by division (F) of section 1284
3318.051 of the Revised Code) years to benefit the 1285

(here insert name of school district) school district, the 1286
proceeds of which shall be used to pay the cost of maintaining 1287
the classroom facilities included in the project at the rate 1288
of (here insert the number of mills, which shall not 1289
be less than one-half mill) mills for each ~~one dollar~~ \$1 of 1290
~~valuation~~ taxable value, which amounts to \$..... for each 1291
\$100,000 of fair market value? 1292

FOR THE TAX LEVY
AGAINST THE TAX LEVY

"

Sec. 3318.361. A school district board opting to qualify 1297
for state assistance pursuant to section 3318.36 of the Revised 1298
Code through levying the tax specified in division (D) (2) (a) or 1299
(D) (4) of that section shall declare by resolution that the 1300
question of a tax levy specified in division (D) (2) (a) or (4), 1301
as applicable, of section 3318.36 of the Revised Code shall be 1302
submitted to the electors of the school district at the next 1303
general or primary election, if there be a general or primary 1304
election not less than ninety and not more than one hundred ten 1305
days after the day of the adoption of such resolution or, if 1306
not, at a special election to be held at a time specified in the 1307
resolution which shall be not less than ninety days after the 1308
day of the adoption of the resolution and which shall be in 1309
accordance with the requirements of section 3501.01 of the 1310
Revised Code. Such resolution shall specify both of the 1311
following: 1312

(A) That the rate which it is necessary to levy shall be 1313
at the rate of not less than one-half mill for each one dollar 1314
~~of valuation~~ taxable value, and that such tax shall be levied 1315

for a period of twenty-three years; 1316

(B) That the proceeds of the tax shall be used to pay the 1317
cost of maintaining the classroom facilities included in the 1318
project. 1319

A copy of such resolution shall after its passage and not 1320
less than ninety days prior to the date set therein for the 1321
election be certified to the county board of elections. 1322

Notice of the election shall include the fact that the tax 1323
levy shall be at the rate of not less than one-half mill for 1324
each one dollar of ~~valuation~~ taxable value for a period of 1325
twenty-three years, and that the proceeds of the tax shall be 1326
used to pay the cost of maintaining the classroom facilities 1327
included in the project. 1328

The form of the ballot to be used at such election shall 1329
be: 1330

"Shall a levy of taxes be made for a period of twenty- 1331
three years to benefit the (here insert name of 1332
school district) school district, the proceeds of which shall be 1333
used to pay the cost of maintaining the classroom facilities 1334
included in the project at the rate of (here insert 1335
the number of mills, which shall not be less than one-half mill) 1336
mills for each ~~one dollar~~ \$1 of valuation taxable value, which 1337
amounts to \$..... for each \$100,000 of fair market value? 1338

FOR THE TAX LEVY
AGAINST THE TAX LEVY

" 1342

Sec. 3318.45. (A) Unless division (B) of section 3318.44 1343

of the Revised Code applies, if a joint vocational school 1344
district board of education proposes to issue securities to 1345
generate all or part of the school district's portion of the 1346
basic project cost of the school district's project under 1347
sections 3318.40 to 3318.45 of the Revised Code, the school 1348
district board shall adopt a resolution in accordance with 1349
Chapter 133. and section 3311.20 of the Revised Code. Unless the 1350
school district board seeks authority to issue securities in 1351
more than one series, the school district board shall adopt the 1352
form of the ballot prescribed in section 133.18 of the Revised 1353
Code. 1354

(B) If authority is sought to issue bonds in more than one 1355
series, the form of the ballot shall be: 1356

"Shall bonds be issued by the (here insert name 1357
of joint vocational school district) joint vocational school 1358
district to pay the local share of school construction under the 1359
State of Ohio Joint Vocational School Facilities Assistance 1360
Program in the total principal amount of \$..... (total 1361
principal amount of the bond issue), to be issued in 1362
(number of series) series, each series to be repaid annually 1363
over not more than (maximum number of years over which 1364
the principal of each series may be paid) years, and an annual 1365
levy of property taxes be made outside the ten-mill limitation 1366
to pay the annual debt charges on the bonds and on any notes 1367
issued in anticipation of the bonds, at a rate estimated by the 1368
county auditor to average over the repayment period of each 1369
series as follows: [insert the following for each 1370
series: "the series, in a principal amount of 1371
~~\$..... dollars~~, requiring mills ~~per dollar for each~~ 1372
\$1 of tax valuation taxable value, which ~~amount amounts to~~ 1373
~~\$..... (rate expressed in cents or dollars and cents, such as-~~ 1374

~~"36 cents" or "\$1.41") for each one hundred dollars in tax-~~ 1375
~~valuation \$100,000 of fair market value, commencing~~ 1376
in and first payable in"]? 1377

For the bond issue
Against the bond issue

1378
1379
1380

"

1381

(C) If it is necessary for the school district to acquire 1382
a site for the classroom facilities to be acquired pursuant to 1383
sections 3318.40 to 3318.45 of the Revised Code, the district 1384
board may propose either to issue bonds of the board or to levy 1385
a tax to pay for the acquisition of such site and may combine 1386
the question of doing so with the question specified by 1387
reference in division (A) of this section or the question 1388
specified in division (B) of this section. Bonds issued under 1389
this division for the purpose of acquiring a site are a general 1390
obligation of the school district and are Chapter 133. 1391
securities. 1392

The form of that portion of the ballot to include the 1393
question of either issuing bonds or levying a tax for site 1394
acquisition purposes shall be one of the following: 1395

(1) "Shall bonds be issued by the (here 1396
insert name of the joint vocational school district) joint 1397
vocational school district to pay costs of acquiring a site for 1398
classroom facilities under the State of Ohio Joint Vocational 1399
School Facilities Assistance Program in the principal amount of 1400
\$. (here insert principal amount of the bond issue), to 1401
be repaid annually over a maximum period of (here 1402
insert maximum number of years over which the principal of the 1403

bonds may be paid) years, and an annual levy of property taxes 1404
be made outside the ten-mill limitation, estimated by the county 1405
auditor to average over the repayment period of the bond 1406
issue ~~(here insert number of mills)~~ mills for each 1407
~~one dollar~~ \$1 of tax valuation taxable value, which amount 1408
~~amounts to \$.....~~ ~~(here insert rate expressed in cents or~~ 1409
~~dollars and cents, such as "thirty six cents" or "\$0.36")~~ for 1410
each ~~one hundred dollars~~ \$100,000 of valuation fair market value 1411
to pay the annual debt charges on the bonds and to pay debt 1412
charges on any notes issued in anticipation of the bonds?" 1413

(2) "Shall an additional levy of taxes outside the ten- 1414
mill limitation be made for the benefit of the (here 1415
insert name of the joint vocational school district) joint 1416
vocational school district for the purpose of acquiring a site 1417
for classroom facilities in the sum of \$..... (here insert 1418
annual amount the levy is to produce) estimated by the county 1419
auditor to average ~~(here insert number of mills)~~ mills 1420
for each ~~one hundred dollars~~ \$1 of valuation taxable value, 1421
which ~~amount~~ amounts to \$..... ~~(here insert rate expressed~~ 1422
~~in cents or dollars and cents, such as "thirty six cents" or~~ 1423
~~"\$0.36")~~ for each ~~one hundred dollars~~ \$100,000 of valuation fair 1424
market value, for a period of (here insert number of 1425
years the millage is to be imposed) years?" 1426

Where it is necessary to combine the question of issuing 1427
bonds of the joint vocational school district as described in 1428
division (A) of this section with the question of issuing bonds 1429
of the school district for acquisition of a site, the question 1430
specified in that division to be voted on shall be "For the bond 1431
issues" and "Against the bond issues." 1432

Where it is necessary to combine the question of issuing 1433

bonds of the joint vocational school district as described in 1434
division (A) of this section with the question of levying a tax 1435
for the acquisition of a site, the question specified in that 1436
division to be voted on shall be "For the bond issue and the tax 1437
levy" and "Against the bond issue and the tax levy." 1438

(D) Where the school district board chooses to combine a 1439
question specified in this section with any of the additional 1440
questions described in division (C) of section 3318.44 of the 1441
Revised Code, the question to be voted on shall be "For the bond 1442
issues and the tax levies" and "Against the bond issues and the 1443
tax levies." 1444

(E) If a majority of those voting upon a proposition 1445
prescribed in this section which includes the question of 1446
issuing bonds vote in favor of that issuance and if the 1447
agreement prescribed in section 3318.08 of the Revised Code has 1448
been entered into, the school district board may proceed under 1449
Chapter 133. of the Revised Code with the issuance of bonds or 1450
bond anticipation notes in accordance with the terms of the 1451
agreement. 1452

Sec. 4582.024. After a port authority has been created, 1453
any municipal corporation, township, or county, acting by 1454
ordinance, resolution of the township trustees, or resolution of 1455
the county commissioners, respectively, which is contiguous to 1456
such port authority, or to any municipal corporation, township, 1457
or county which proposes to join such port authority at the same 1458
time and is contiguous to such port authority, or any county 1459
within which such port authority is situated, may join such port 1460
authority and thereupon the jurisdiction and territory of such 1461
port authority shall include such municipal corporation, county, 1462
or township. If more than one such political subdivision is to 1463

be joined to the port authority at the same time, then each such 1464
ordinance or resolution shall designate the political 1465
subdivisions which are to be so joined. Any territory or 1466
municipal corporation not included in a port authority and which 1467
is annexed to a municipal corporation included within the 1468
jurisdiction and territory of a port authority shall, on such 1469
annexation and without further proceedings, be annexed to and be 1470
included in the jurisdiction and territory of such port 1471
authority. Before such political subdivision or subdivisions are 1472
joined to a port authority, other than by annexation to a 1473
municipality, the political subdivision or subdivisions 1474
theretofore comprising such port authority shall agree upon the 1475
terms and conditions pursuant to which such political 1476
subdivision or subdivisions are to be joined. For all purposes 1477
of sections 4582.01 to 4582.20, inclusive, of the Revised Code, 1478
such political subdivision or subdivisions shall be considered 1479
to have participated in the creation of such port authority, 1480
except that the initial term of any director of the port 1481
authority appointed by such a political subdivision shall be 1482
four years. After each ordinance or resolution proposing joinder 1483
to the port authority has become effective and the terms and 1484
conditions of joinder have been agreed to, the board of 1485
directors of the port authority shall by resolution either 1486
accept or reject such joinder. Such joinder shall be effective 1487
on adoption of the resolution accepting such joinder, unless the 1488
port authority to which a political subdivision or subdivisions 1489
including a county within which such port authority is located, 1490
are to be joined has authority under section 4582.14 of the 1491
Revised Code to levy a tax on property within its jurisdiction, 1492
then such joinder shall not be effective until approved by the 1493
affirmative vote of a majority of the electors voting on the 1494
question of such joinder. If more than one political subdivision 1495

is to be joined to the port authority, then the electors of such 1496
subdivision shall vote as a district and the majority 1497
affirmative vote shall be determined by the vote cast in such 1498
district as a whole. Such election shall be called by the board 1499
of directors of the port authority and shall be held, canvassed, 1500
and certified in the manner provided for the submission of tax 1501
levies under section 5705.191 of the Revised Code except that 1502
the question appearing on the ballot shall read: 1503

"Shall 1504
(name or names of political subdivisions to be joined) 1505
be joined to port authority and the 1506
(name) 1507
existing tax levy (levies) of such port authority (aggregating) 1508
..... ~~mill per dollar mill(s) for each \$1 of valuation~~ 1509
taxable value, which amounts to \$..... for each \$100,000 of 1510
fair market value, be authorized to be 1511
levied against properties within 1512
....." 1513
(name or names of political subdivisions to be joined) 1514

If the question is approved such joinder shall be immediately 1515
effective and the port authority shall be authorized to extend 1516
the levy of such tax against all the taxable property within the 1517
political subdivision or political subdivisions which have been 1518
joined. If such question is approved at a general election then 1519
the port authority may amend its budget and resolution adopted 1520
pursuant to section 5705.34 of the Revised Code and such levy 1521
shall be placed on the current tax list and duplicate and 1522

collected as other taxes are collected from all taxable property 1523
within the port authority including the political subdivision or 1524
political subdivisions joined as a result of such election. 1525

Sec. 4582.26. After a port authority has been created, any 1526
municipal corporation, township, county, or other political 1527
subdivision, acting by ordinance or resolution, which is 1528
contiguous to any municipal corporation, township, county, or 1529
other political subdivision which participated in the creation 1530
of such port authority or to any municipal corporation, 1531
township, county, or other political subdivision which proposes 1532
to join the port authority at the same time and is contiguous to 1533
any municipal corporation, township, county, or other political 1534
subdivision which participated in the creation of such port 1535
authority, may join such port authority, and thereupon the 1536
jurisdiction and territory of the port authority includes the 1537
municipal corporation, county, township, or other political 1538
subdivision so joining. If more than one such political 1539
subdivision is to be joined to the port authority at the same 1540
time, then each such ordinance or resolution shall designate the 1541
political subdivisions which are to be so joined. Any territory 1542
or municipal corporation not included in a port authority and 1543
which is annexed to a municipal corporation included within the 1544
jurisdiction and territory of a port authority shall, on such 1545
annexation and without further proceedings, be annexed to and be 1546
included in the jurisdiction and territory of the port 1547
authority. Before such political subdivision or subdivisions are 1548
joined to a port authority, other than by annexation to a 1549
municipal corporation, the political subdivision or subdivisions 1550
theretofore comprising such port authority shall agree upon the 1551
terms and conditions pursuant to which such political 1552
subdivision or subdivisions are to be joined. For all purposes 1553

of sections 4582.21 to 4582.59 of the Revised Code, such 1554
political subdivision or subdivisions shall be considered to 1555
have participated in the creation of such port authority, except 1556
that the initial term of any director of the port authority 1557
appointed by such a political subdivision shall be four years. 1558
After each ordinance or resolution proposing joinder to the port 1559
authority has become effective and the terms and conditions of 1560
joinder have been agreed to, the board of directors of the port 1561
authority shall by resolution either accept or reject such 1562
joinder. Such joinder shall be effective upon adoption of the 1563
resolution accepting such joinder, unless the port authority to 1564
which a political subdivision or subdivisions, including a 1565
county within which such port authority is located, are to be 1566
joined, has authority under section 4582.40 of the Revised Code 1567
to levy a tax on property within its jurisdiction, then such 1568
joinder shall not be effective until approved by the affirmative 1569
vote of a majority of the electors voting on the question of the 1570
joinder. If more than one political subdivision is to be joined 1571
to the port authority, then the electors of such subdivisions 1572
shall vote as a district and the majority affirmative vote shall 1573
be determined by the vote cast in such district as a whole. The 1574
election shall be called by the board of directors of the port 1575
authority and shall be held, canvassed, and certified in the 1576
manner provided for the submission of tax levies under section 1577
5705.191 of the Revised Code except that the question appearing 1578
on the ballot shall read: 1579

"Shall 1580

(Name or names of political subdivisions to 1581

..... 1582

be joined) 1583

be joined to	port authority	1584
(Name)		1585
and the existing tax levy (levies) of such port authority		1586
(aggregating)	mill per dollar mill(s) for each	1587
	<u>\$1 of valuation taxable value, which amounts to \$..... for</u>	1588
	<u>each \$100,000 of fair market value,</u>	1589
be authorized to be levied against properties within		1590
.....?"		1591
(Name or names of political subdivisions to be joined)		1592
If the question is approved the joinder becomes immediately		1593
effective and the port authority is authorized to extend the		1594
levy of such tax against all the taxable property within the		1595
political subdivision or political subdivisions which have been		1596
joined. If such question is approved at a general election, then		1597
the port authority may amend its budget and resolution adopted		1598
pursuant to section 5705.34 of the Revised Code and such levy		1599
shall be placed on the current tax list and duplicate and		1600
collected as other taxes are collected from all taxable property		1601
within the port authority including the political subdivision or		1602
political subdivisions joined as a result of the election.		1603
Sec. 5705.01. As used in this chapter:		1604
(A) "Subdivision" means any county; municipal corporation;		1605
township; township police district; joint police district;		1606
township fire district; joint fire district; joint ambulance		1607
district; joint emergency medical services district; fire and		1608
ambulance district; joint recreation district; township waste		1609
disposal district; township road district; community college		1610
district; technical college district; detention facility		1611

district; a district organized under section 2151.65 of the Revised Code; a combined district organized under sections 2152.41 and 2151.65 of the Revised Code; a joint-county alcohol, drug addiction, and mental health service district; a drainage improvement district created under section 6131.52 of the Revised Code; a lake facilities authority created under Chapter 353. of the Revised Code; a union cemetery district; a county school financing district; a city, local, exempted village, cooperative education, or joint vocational school district; or a regional student education district created under section 3313.83 of the Revised Code.

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

(C) "Taxing authority" or "bond issuing authority" means, in the case of any county, the board of county commissioners; in the case of a municipal corporation, the council or other legislative authority of the municipal corporation; in the case of a city, local, exempted village, cooperative education, or joint vocational school district, the board of education; in the case of a community college district, the board of trustees of the district; in the case of a technical college district, the board of trustees of the district; in the case of a detention facility district, a district organized under section 2151.65 of the Revised Code, or a combined district organized under sections 2152.41 and 2151.65 of the Revised Code, the joint board of county commissioners of the district; in the case of a township, the board of township trustees; in the case of a joint police district, the joint police district board; in the case of a joint fire district, the board of fire district trustees; in the case of a joint recreation district, the joint recreation

district board of trustees; in the case of a joint-county 1643
alcohol, drug addiction, and mental health service district, the 1644
district's board of alcohol, drug addiction, and mental health 1645
services; in the case of a joint ambulance district or a fire 1646
and ambulance district, the board of trustees of the district; 1647
in the case of a union cemetery district, the legislative 1648
authority of the municipal corporation and the board of township 1649
trustees, acting jointly as described in section 759.341 of the 1650
Revised Code; in the case of a drainage improvement district, 1651
the board of county commissioners of the county in which the 1652
drainage district is located; in the case of a lake facilities 1653
authority, the board of directors; in the case of a joint 1654
emergency medical services district, the joint board of county 1655
commissioners of all counties in which all or any part of the 1656
district lies; and in the case of a township police district, a 1657
township fire district, a township road district, or a township 1658
waste disposal district, the board of township trustees of the 1659
township in which the district is located. "Taxing authority" 1660
also means the educational service center governing board that 1661
serves as the taxing authority of a county school financing 1662
district as provided in section 3311.50 of the Revised Code, and 1663
the board of directors of a regional student education district 1664
created under section 3313.83 of the Revised Code. 1665

(D) "Fiscal officer" in the case of a county, means the 1666
county auditor; in the case of a municipal corporation, the city 1667
auditor or village clerk, or an officer who, by virtue of the 1668
charter, has the duties and functions of the city auditor or 1669
village clerk, except that in the case of a municipal university 1670
the board of directors of which have assumed, in the manner 1671
provided by law, the custody and control of the funds of the 1672
university, the chief accounting officer of the university shall 1673

perform, with respect to the funds, the duties vested in the 1674
fiscal officer of the subdivision by sections 5705.41 and 1675
5705.44 of the Revised Code; in the case of a school district, 1676
the treasurer of the board of education; in the case of a county 1677
school financing district, the treasurer of the educational 1678
service center governing board that serves as the taxing 1679
authority; in the case of a township, the township fiscal 1680
officer; in the case of a joint police district, the treasurer 1681
of the district; in the case of a joint fire district, the clerk 1682
of the board of fire district trustees; in the case of a joint 1683
ambulance district, the clerk of the board of trustees of the 1684
district; in the case of a joint emergency medical services 1685
district, the person appointed as fiscal officer pursuant to 1686
division (D) of section 307.053 of the Revised Code; in the case 1687
of a fire and ambulance district, the person appointed as fiscal 1688
officer pursuant to division (B) of section 505.375 of the 1689
Revised Code; in the case of a joint recreation district, the 1690
person designated pursuant to section 755.15 of the Revised 1691
Code; in the case of a union cemetery district, the clerk of the 1692
municipal corporation designated in section 759.34 of the 1693
Revised Code; in the case of a children's home district, 1694
educational service center, general health district, joint- 1695
county alcohol, drug addiction, and mental health service 1696
district, county library district, detention facility district, 1697
district organized under section 2151.65 of the Revised Code, a 1698
combined district organized under sections 2152.41 and 2151.65 1699
of the Revised Code, or a metropolitan park district for which 1700
no treasurer has been appointed pursuant to section 1545.07 of 1701
the Revised Code, the county auditor of the county designated by 1702
law to act as the auditor of the district; in the case of a 1703
metropolitan park district which has appointed a treasurer 1704
pursuant to section 1545.07 of the Revised Code, that treasurer; 1705

in the case of a drainage improvement district, the auditor of 1706
the county in which the drainage improvement district is 1707
located; in the case of a lake facilities authority, the fiscal 1708
officer designated under section 353.02 of the Revised Code; in 1709
the case of a regional student education district, the fiscal 1710
officer appointed pursuant to section 3313.83 of the Revised 1711
Code; and in all other cases, the officer responsible for 1712
keeping the appropriation accounts and drawing warrants for the 1713
expenditure of the moneys of the district or taxing unit. 1714

(E) "Permanent improvement" or "improvement" means any 1715
property, asset, or improvement with an estimated life or 1716
usefulness of five years or more, including land and interests 1717
therein, and reconstructions, enlargements, and extensions 1718
thereof having an estimated life or usefulness of five years or 1719
more. 1720

(F) "Current operating expenses" and "current expenses" 1721
mean the lawful expenditures of a subdivision, except those for 1722
permanent improvements, and except payments for interest, 1723
sinking fund, and retirement of bonds, notes, and certificates 1724
of indebtedness of the subdivision. 1725

(G) "Debt charges" means interest, sinking fund, and 1726
retirement charges on bonds, notes, or certificates of 1727
indebtedness. 1728

(H) "Taxing unit" means any subdivision or other 1729
governmental district having authority to levy taxes on the 1730
property in the district or issue bonds that constitute a charge 1731
against the property of the district, including conservancy 1732
districts, metropolitan park districts, sanitary districts, road 1733
districts, and other districts. 1734

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

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

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

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

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

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

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

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

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

(P) "Class of property" means the classes of real property as classified under section 5713.041 of the Revised Code on the general tax list of real and public utility property.

(Q) "Effective rate" means, with respect to a class of property, the quotient obtained by dividing (1) the taxes charged and payable against that class by an existing levy for the last year the levy will be imposed, by (2) the total taxable value of that class for that year.

(R) "Estimated effective rate" means, with respect to a class of property, the quotient obtained by dividing (1) an estimate of the taxes that will be charged and payable against that class by a levy that is a renewal, increase, or decrease of an existing levy for the first year the renewed, increased, or decreased levy will be imposed if that levy were to be approved, by (2) an estimate of the total taxable value of that class for that year.

(S) "Reduction in tax" means, with respect to a class of

property, the difference, if positive, of the effective rate 1793
minus the estimated effective rate. 1794

(T) "Reduction factor renewal levy" means the renewal, 1795
increase, or decrease of an existing levy that is subject to the 1796
reduction in taxes under section 319.301 of the Revised Code. 1797

(U) "Fair market value" means the true value in money or 1798
current agricultural use value of real property. 1799

Sec. 5705.03. (A) The taxing authority of each subdivision 1800
may levy taxes annually, subject to the limitations of sections 1801
5705.01 to 5705.47 of the Revised Code, on the real and personal 1802
property within the subdivision for the purpose of paying the 1803
current operating expenses of the subdivision and acquiring or 1804
constructing permanent improvements. The taxing authority of 1805
each subdivision and taxing unit shall, subject to the 1806
limitations of such sections, levy such taxes annually as are 1807
necessary to pay the interest and sinking fund on and retire at 1808
maturity the bonds, notes, and certificates of indebtedness of 1809
such subdivision and taxing unit, including levies in 1810
anticipation of which the subdivision or taxing unit has 1811
incurred indebtedness. 1812

(B) (1) (a) When a taxing authority determines that it is 1813
necessary to levy a tax outside the ten-mill limitation for any 1814
purpose authorized by the Revised Code, the taxing authority 1815
shall certify to the county auditor a resolution or ordinance 1816
requesting that the county auditor certify to the taxing 1817
authority each of the following, as applicable to that levy: 1818

(i) The total current tax valuation of the subdivision, 1819
and the; 1820

(ii) The number of mills for each one dollar of taxable 1821

value and that rate stated in dollars for each one hundred 1822
thousand dollars of fair market value required to generate a 1823
specified amount of revenue, or the dollar amount of revenue 1824
that would be generated by a specified number of mills for each 1825
one dollar of taxable value; 1826

(iii) If the levy is to renew or renew and increase an 1827
existing tax that is subject to reduction under section 319.301 1828
of the Revised Code, the levy's estimated effective rate 1829
multiplied by one hundred thousand dollars of fair market value 1830
for each class of property; 1831

(iv) If the levy is to renew and decrease an existing tax 1832
that is subject to reduction under section 319.301 of the 1833
Revised Code, the levy's reduction in tax multiplied by one 1834
hundred thousand dollars of fair market value for each class of 1835
property; 1836

(v) If the levy is a replacement levy, the effective rate 1837
of the existing tax multiplied by one hundred thousand dollars 1838
of fair market value for each class of property and, for each 1839
class of property, whether the proposed rate is less than, equal 1840
to, or greater than the effective rate of the existing tax for 1841
that class of property. The 1842

(b) The resolution or ordinance described in division (B) 1843
(1) (a) of this section shall state all of the following: 1844

~~(a)~~ (i) The purpose of the tax; 1845

~~(b)~~ (ii) Whether the tax is an additional levy, a renewal 1846
or a replacement of an existing tax, or a renewal or replacement 1847
of an existing tax with an increase or a decrease; 1848

~~(c)~~ (iii) The section of the Revised Code authorizing 1849
submission of the question of the tax; 1850

~~(d)-(iv)~~ The term of years of the tax or if the tax is for 1851
a continuing period of time; 1852

~~(e)-(v)~~ That the tax is to be levied upon the entire 1853
territory of the subdivision or, if authorized by the Revised 1854
Code, a description of the portion of the territory of the 1855
subdivision in which the tax is to be levied; 1856

~~(f)-(vi)~~ The date of the election at which the question of 1857
the tax shall appear on the ballot; 1858

~~(g)-(vii)~~ That the ballot measure shall be submitted to 1859
the entire territory of the subdivision or, if authorized by the 1860
Revised Code, a description of the portion of the territory of 1861
the subdivision to which the ballot measure shall be submitted; 1862

~~(h)-(viii)~~ The tax year in which the tax will first be 1863
levied and the calendar year in which the tax will first be 1864
collected; 1865

~~(i)-(ix)~~ Each such county in which the subdivision has 1866
territory. 1867

(c) If a subdivision is located in more than one county, 1868
the county auditor shall obtain from the county auditor of each 1869
other county in which the subdivision is located ~~the current tax~~ 1870
~~valuation the information required in division (B) (1) (a) of this~~ 1871
section for the portion of the subdivision in that county. The 1872
county auditor shall issue the certification to the taxing 1873
authority within ten days after receiving the taxing authority's 1874
resolution or ordinance requesting it. 1875

~~(2) When considering the tangible personal property~~ 1876
~~component of the tax valuation of the subdivision, the county~~ 1877
~~auditor shall take into account the assessment percentages~~ 1878
~~prescribed in section 5711.22 of the Revised Code. The tax~~ 1879

~~commissioner may issue rules, orders, or instructions directing~~ 1880
~~how the assessment percentages must be utilized.~~ 1881

~~(3)~~ Upon receiving the certification from the county 1882
auditor, the taxing authority may adopt a resolution or 1883
ordinance stating the all of the following, as applicable: 1884

(a) The rate of the tax levy, expressed in mills for each 1885
one dollar in tax valuation taxable value and in dollars for 1886
each one hundred thousand dollars in fair market value, as 1887
estimated by the county auditor, and that; 1888

(b) If the tax levy is to renew and increase an existing 1889
tax, the portion of the rate specified in division (B) (2) (a) of 1890
this section attributable to the increase; 1891

(c) If the tax levy is to renew and decrease an existing 1892
tax, the rate of the existing tax in mills for each one dollar 1893
of taxable value and the rate of the renewed and decreased tax 1894
in mills for each one dollar of taxable value; 1895

(d) That the taxing authority will proceed with the 1896
submission of the question of the tax to electors. ~~The~~ 1897

The taxing authority shall certify this resolution or 1898
ordinance, a copy of the county auditor's certification, and the 1899
resolution or ordinance the taxing authority adopted under 1900
division (B) (1) (a) of this section to the county auditor and to 1901
the proper county board of elections in the manner and within 1902
the time prescribed by the section of the Revised Code governing 1903
submission of the question. The county board of elections shall 1904
not submit the question of the tax to electors unless a copy of 1905
the county auditor's certification accompanies the resolutions 1906
or ordinances the taxing authority certifies to the board. 1907
Before requesting a taxing authority to submit a tax levy, any 1908

agency or authority authorized to make that request shall first 1909
request the certification from the county auditor provided under 1910
this section. 1911

~~(4)~~ (3) This division is supplemental to, and not in 1912
derogation of, any similar requirement governing the 1913
certification by the county auditor of the tax valuation of a 1914
subdivision or necessary tax rates for the purposes of the 1915
submission of the question of a tax in excess of the ten-mill 1916
limitation, including sections 133.18 and 5705.195 of the 1917
Revised Code. 1918

(C) All taxes levied on property shall be extended on the 1919
tax list and duplicate by the county auditor of the county in 1920
which the property is located, and shall be collected by the 1921
county treasurer of such county in the same manner and under the 1922
same laws and rules as are prescribed for the assessment and 1923
collection of county taxes. The proceeds of any tax levied by or 1924
for any subdivision when received by its fiscal officer shall be 1925
deposited in its treasury to the credit of the appropriate fund. 1926

Sec. 5705.192. (A) ~~For the purposes of~~ As used in this 1927
~~section only,~~ "taxing authority" includes a township board of 1928
park commissioners appointed under section 511.18 of the Revised 1929
Code. 1930

(B) A taxing authority, by resolution, may propose to 1931
replace an existing levy that the taxing authority is authorized 1932
to levy, regardless of the section of the Revised Code under 1933
which the authority is granted, except a school district 1934
emergency levy proposed pursuant to sections 5705.194 to 1935
5705.197 of the Revised Code. The taxing authority may propose 1936
~~to replace the existing levy in its entirety at the rate at~~ 1937
~~which it is authorized to be levied; may propose to replace a~~ 1938

~~portion of the existing levy at a lesser rate; or may propose to~~ 1939
~~replace the existing levy in its entirety and increase the rate~~ 1940
~~at which it is levied. If the taxing authority proposes to~~ 1941
~~replace an existing levy, the proposed levy shall be called a~~ 1942
~~replacement levy and shall be so designated on the ballot~~ 1943
the replacement levy at any rate, except as may be limited by the 1944
section of the Revised Code authorizing the existing levy. 1945
Except as otherwise provided in this division, a replacement 1946
levy shall be limited to the purpose of the existing levy, and 1947
shall appear separately on the ballot from, and shall not be 1948
conjoined with, the renewal of any other existing levy. In the 1949
case of an existing school district levy imposed under section 1950
5705.21 of the Revised Code for the purpose specified in 1951
division (F) of section 5705.19 of the Revised Code, or in the 1952
case of an existing school district levy imposed under section 1953
5705.217 of the Revised Code for the acquisition, construction, 1954
enlargement, renovation, and financing of permanent 1955
improvements, the replacement for that existing levy may be for 1956
the same purpose or for the purpose of general permanent 1957
improvements as defined in section 5705.21 of the Revised Code. 1958
The replacement for an existing levy imposed under division (L) 1959
of section 5705.19 or section 5705.222 of the Revised Code may 1960
be for any purpose authorized for a levy imposed under section 1961
5705.222 of the Revised Code. 1962

The resolution proposing a replacement levy shall specify 1963
the purpose of the levy; its proposed rate expressed in mills 1964
for each dollar of taxable value; whether, for each class of 1965
property, the proposed rate is the same as the rate of the 1966
existing levy, a reduction, or an increase less than, equal to, 1967
or greater than the effective rate of the existing levy for that 1968
class of property; the extent of any the reduction or increase, 1969

if any, expressed in ~~mills~~ dollars for each one hundred thousand 1970
dollars of fair market value for each class of property; the 1971
first calendar year in which the levy will be due; and the term 1972
of the levy, expressed in years or, if applicable, that it will 1973
be levied for a continuing period of time. 1974

(C) The sections of the Revised Code governing the maximum 1975
rate and term of the existing levy, the contents of the 1976
resolution that proposed the levy, the adoption of the 1977
resolution, the arrangements for the submission of the question 1978
of the levy, and notice of the election also govern the 1979
respective provisions of the proposal to replace the existing 1980
levy, except as provided in divisions ~~(B)~~(C) (1) to ~~(4)~~(5) of 1981
this section: 1982

(1) In the case of an existing school district levy that 1983
is imposed under section 5705.21 of the Revised Code for the 1984
purpose specified in division (F) of section 5705.19 of the 1985
Revised Code or under section 5705.217 of the Revised Code for 1986
the acquisition, construction, enlargement, renovation, and 1987
financing of permanent improvements, and that is to be replaced 1988
by a levy for general permanent improvements, the term of the 1989
replacement levy may be for a continuing period of time. 1990

(2) The date on which the election is held shall be as 1991
follows: 1992

(a) For the replacement of a levy with a fixed term of 1993
years, the date of the general election held during the last 1994
year the existing levy may be extended on the real and public 1995
utility property tax list and duplicate, or the date of any 1996
election held in the ensuing year; 1997

(b) For the replacement of a levy imposed for a continuing 1998

period of time, the date of any election held in any year after 1999
the year the levy to be replaced is first approved by the 2000
electors, except that only one election on the question of 2001
replacing the levy may be held during any calendar year. 2002

The failure by the electors to approve a proposal to 2003
replace a levy imposed for a continuing period of time does not 2004
terminate the existing continuing levy. 2005

(3) In the case of an existing school district levy 2006
imposed under division (B) of section 5705.21, division (C) of 2007
section 5705.212, or division (J) of section 5705.218 of the 2008
Revised Code, the rates allocated to the qualifying school 2009
district and to partnering community schools each may be 2010
increased or decreased or remain the same, and the total rate 2011
may be increased, decreased, or remain the same. 2012

(4) In the case of an existing levy imposed under division 2013
(L) of section 5705.19 of the Revised Code, the term may be for 2014
any number of years not exceeding ten or for a continuing period 2015
of time. 2016

~~(C)~~ (5) Section 5705.25 of the Revised Code does not apply 2017
to this section to the extent that section governs the contents 2018
of the election notice. The notice of election shall state the 2019
following: the purpose of the levy; the proposed rate expressed 2020
in mills for each dollar of taxable value; whether the proposed 2021
rate is less than, equal to, or greater than the effective rate 2022
of the existing levy for each class of property; the extent of 2023
the reduction or increase, if any, for each class of property as 2024
expressed in dollars for each one hundred thousand dollars of 2025
fair market value; the first calendar year in which the levy 2026
will be due; and the term of the levy, expressed in years or, if 2027
applicable, that it will be levied for a continuing period of 2028

time. 2029

(D) The form of the ballot at the election on the question 2030
of a replacement levy shall be as follows: 2031

~~"A replacement of a tax for the benefit of
(name of subdivision or public library) for the purpose
of (the purpose stated in the resolution) at a rate
not exceeding mills for each one dollar of valuation,
which amounts to (rate expressed in dollars and
cents) for each one hundred dollars in valuation, for
(number of years levy is to run, or that it will be levied for a
continuous period of time)~~ 2032
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REPLACEMENT TAX LEVY TO BE AN (INCREASE/DECREASE) AS 2040
COMPARED TO THE EFFECTIVE RATE OF THE EXISTING TAX 2041

A replacement tax for (name of subdivision or 2042
public library) for the purpose of (the purpose stated 2043
in the resolution), to be levied at a rate not 2044
exceeding mills for each \$1 of taxable value, which, 2045
compared to the effective rate of the tax to be replaced, 2046
amounts to (an increase/a decrease) of \$..... for each 2047
\$100,000 of fair market value on residential and agricultural 2048
real property and (an increase/a decrease) of \$..... 2049
for each \$100,000 of fair market value on other real property, 2050
for a period of (number of years levy is to run, or 2051
that it will be levied for a continuing period of time), 2052
commencing in (first year the replacement tax is to be 2053
levied), first due in calendar year (first calendar 2054
year in which the replacement tax shall be due). 2055

2056
2057

FOR THE TAX LEVY

| AGAINST THE TAX LEVY

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2059

If the proposed rate of the replacement levy equals the effective rate for a class of property, the ballot language, including the ballot title language, shall be changed to reflect that fact. If that proposed rate is greater or less than the effective rate of the existing levy for one class of property, but does not have the same effect on the effective rate of the existing levy for another class of property, the ballot title language shall be changed to reflect that fact.

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

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~~If the proposal is to replace an existing levy and increase the rate of the existing levy, the form of the ballot shall be changed by adding the words "..... mills of an existing levy and an increase of mills, to constitute" after the words "a replacement of." If the proposal is to replace only a portion of an existing levy, the form of the ballot shall be changed by adding the words "a portion of an existing levy, being a reduction of mills, to constitute" after the words "a replacement of." If the existing levy is imposed under division (B) of section 5705.21, division (C) (1) of section 5705.212, or division (J) of section 5705.218 of the Revised Code, the form of the ballot also shall state the~~

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~~portion of the total increased rate or of the total rate as~~ 2088
~~reduced that is to be allocated to partnering community schools.~~ 2089

~~If the tax is to be placed on the tax list of the current~~ 2090
~~tax year, the form of the ballot shall be modified by adding at~~ 2091
~~the end of the form the phrase ", commencing in~~ 2092
~~(first year the replacement tax is to be levied), first due in~~ 2093
~~calendar year (first calendar year in which the tax~~ 2094
~~shall be due)."~~ 2095

The question covered by the resolution shall be submitted 2096
as a separate proposition, but may be printed on the same ballot 2097
with any other proposition submitted at the same election, other 2098
than the election of officers. More than one such question may 2099
be submitted at the same election. 2100

~~(D)~~ (E) Two or more existing levies, or any portion of 2101
those levies, may be combined into one replacement levy, ~~so long~~ 2102
~~as all of~~ provided that the existing levies are for the same 2103
purpose and either all are due to expire the same year or all 2104
are for a continuing period of time. The question of combining 2105
all or portions of those existing levies into the replacement 2106
levy shall appear as one ballot proposition before the electors. 2107
If the electors approve the ballot proposition, all or the 2108
stated portions of the existing levies are replaced by one 2109
replacement levy. The form of the ballot prescribed by division 2110
(D) of this section shall be modified to reflect the replacement 2111
of more than one existing levy; to reflect whether the proposed 2112
rate is less than, equal to, or greater than the effective rate 2113
of the combined existing levies for each class of property; and 2114
to reflect the extent of the reduction or increase, if any, 2115
expressed in dollars for each one thousand dollars of fair 2116
market value for each class of property. 2117

~~(E)~~-(F) A levy approved in excess of the ten-mill 2118
limitation under this section shall be certified to the tax 2119
commissioner. In the first year of a levy approved under this 2120
section, the levy shall be extended on the tax lists after the 2121
February settlement succeeding the election at which the levy 2122
was approved. If the levy is to be placed on the tax lists of 2123
the current year, as specified in the resolution providing for 2124
its submission, the result of the election shall be certified 2125
immediately after the canvass by the board of elections to the 2126
taxing authority, which shall forthwith make the necessary levy 2127
and certify it to the county auditor, who shall extend it on the 2128
tax lists for collection. After the first year, the levy shall 2129
be included in the annual tax budget that is certified to the 2130
county budget commission. 2131

If notes are authorized to be issued in anticipation of 2132
the proceeds of the existing levy, notes may be issued in 2133
anticipation of the proceeds of the replacement levy, and such 2134
issuance is subject to the terms and limitations governing the 2135
issuance of notes in anticipation of the proceeds of the 2136
existing levy. 2137

~~(F)~~-(G) This section does not authorize a tax to be levied 2138
in any year after the year in which revenue is not needed for 2139
the purpose for which the tax is levied. 2140

Sec. 5705.195. Within five days after the resolution is 2141
certified to the county auditor as provided by section 5705.194 2142
of the Revised Code, the auditor shall calculate and certify to 2143
the taxing authority the annual levy, expressed in dollars ~~and~~ 2144
~~cents~~ for each one hundred thousand dollars of ~~valuation~~ fair 2145
market value as well as in mills for each one dollar of 2146
~~valuation~~ taxable value, throughout the life of the levy which 2147

will be required to produce the annual amount set forth in the 2148
resolution assuming that the amount of the tax list of such 2149
subdivision remains throughout the life of the levy the same as 2150
the amount of the tax list for the current year, and if this is 2151
not determined, the estimated amount submitted by the auditor to 2152
the county budget commission. ~~When considering the tangible~~ 2153
~~personal property component of the tax valuation of the~~ 2154
~~subdivision, the county auditor shall take into account the~~ 2155
~~assessment percentages prescribed in section 5711.22 of the~~ 2156
~~Revised Code. The tax commissioner may issue rules, orders, or~~ 2157
~~instructions directing how the assessment percentages must be~~ 2158
~~utilized.~~ 2159

Upon receiving the certification from the county auditor, 2160
if the taxing authority desires to proceed with the submission 2161
of the question it shall, not less than ninety days before the 2162
day of such election, certify its resolution, together with the 2163
amount of the average tax levy, expressed in dollars ~~and cents~~ 2164
for each one hundred thousand dollars of ~~valuation~~ fair market 2165
value as well as in mills for each one dollar of ~~valuation~~ 2166
taxable value, estimated by the auditor, and the number of years 2167
the levy is to run to the board of elections of the county which 2168
shall prepare the ballots and make other necessary arrangements 2169
for the submission of the question to the voters of the 2170
subdivision. 2171

Sec. 5705.196. The election provided for in section 2172
5705.194 of the Revised Code shall be held at the regular places 2173
for voting in the district, and shall be conducted, canvassed, 2174
and certified in the same manner as regular elections in the 2175
district for the election of county officers, provided that in 2176
any such election in which only part of the electors of a 2177
precinct are qualified to vote, the board of elections may 2178

assign voters in such part to an adjoining precinct. Such an 2179
assignment may be made to an adjoining precinct in another 2180
county with the consent and approval of the board of elections 2181
of such other county. Notice of the election shall be published 2182
in one newspaper of general circulation in the district once a 2183
week for two consecutive weeks or as provided in section 7.16 of 2184
the Revised Code, prior to the election. If the board of 2185
elections operates and maintains a web site, the board of 2186
elections shall post notice of the election on its web site for 2187
thirty days prior to the election. Such notice shall state the 2188
annual proceeds of the proposed levy, the purpose for which such 2189
proceeds are to be used, the number of years during which the 2190
levy shall run, and the estimated average additional tax rate 2191
expressed in dollars ~~and cents~~ for each one hundred thousand 2192
dollars of ~~valuation~~ fair market value as well as in mills for 2193
each one dollar of ~~valuation~~ taxable value, outside the 2194
limitation imposed by Section 2 of Article XII, Ohio 2195
Constitution, as certified by the county auditor. 2196

Sec. 5705.197. The form of the ballot to be used at the 2197
election provided for in section 5705.195 of the Revised Code 2198
shall be as follows: 2199

"Shall a levy be imposed by the (here insert 2200
name of school district) for the purpose of (here 2201
insert purpose of levy) in the sum of (here insert 2202
annual amount the levy is to produce) and a levy of taxes to be 2203
made outside of the ten-mill limitation estimated by the county 2204
auditor to average ~~(here insert number of mills)~~ 2205
mills for each ~~one dollar~~ \$1 of ~~valuation~~ taxable value, which 2206
amounts to \$..... ~~(here insert rate expressed in dollars~~ 2207
~~and cents)~~ for each ~~one hundred dollars~~ \$100,000 of ~~valuation~~ 2208
fair market value, for a period of (here insert the 2209

number of years the millage is to be imposed) years? 2210

For the Tax Levy
Against the Tax Levy

2211

2212

2213

"

2214

The purpose for which the tax is to be levied shall be 2215
printed in the space indicated, in boldface type of at least 2216
twice the size of the type immediately surrounding it. 2217

If the tax is to be placed on the current tax list, the 2218
form of the ballot shall be modified by adding, after "years," 2219
the phrase ", commencing in (first year the tax is to 2220
be levied), first due in calendar year (first 2221
calendar year in which the tax shall be due)." 2222

If the levy submitted is a proposal to renew all or a 2223
portion of an existing levy, the form of the ballot specified in 2224
this section may be changed by adding the following at the 2225
beginning of the form, after the words "shall a levy": 2226

(A) "Renewing an existing levy" in the case of a proposal 2227
to renew an existing levy in the same amount; 2228

(B) "Renewing \$..... ~~dollars~~ and providing an increase of 2229
\$..... ~~dollars~~" in the case of an increase; 2230

(C) "Renewing part of an existing levy, being a reduction 2231
of \$..... ~~dollars~~" in the case of a renewal of only part of an 2232
existing levy. 2233

If the levy submitted is a proposal to renew all or a 2234
portion of more than one existing levy, the form of the ballot 2235
may be changed in any of the manners provided in division (A), 2236
(B), or (C) of this section, or any combination of those 2237

manners, as appropriate, so long as the form of the ballot 2238
reflects the number of levies to be renewed, whether the amount 2239
of any of the levies will be increased or decreased, the amount 2240
of any such increase or decrease for each levy, and that none of 2241
the existing levies to be renewed will be levied after the year 2242
preceding the year in which the renewal levy is first imposed. 2243
The form of the ballot shall be changed by adding the following 2244
statement after "for a period of years?" and before "For 2245
the Tax Levy" and "Against the Tax Levy": 2246

"If approved, any remaining tax years on any of the 2247
above (here insert the number of existing levies) existing 2248
levies will not be collected after (here insert the 2249
current tax year or, if not the current tax year, the applicable 2250
tax year)."

Sec. 5705.199. (A) At any time the board of education of a 2252
city, local, exempted village, cooperative education, or joint 2253
vocational school district, by a vote of two-thirds of all its 2254
members, may declare by resolution that the revenue that will be 2255
raised by all tax levies that the district is authorized to 2256
impose, when combined with state and federal revenues, will be 2257
insufficient to provide for the necessary requirements of the 2258
school district, and that it is therefore necessary to levy a 2259
tax in excess of the ten-mill limitation for the purpose of 2260
providing for the necessary requirements of the school district. 2261
Such a levy shall be proposed as a substitute for all or a 2262
portion of one or more existing levies imposed under sections 2263
5705.194 to 5705.197 of the Revised Code or under this section, 2264
by levying a tax as follows: 2265

(1) In the initial year the levy is in effect, the levy 2266
shall be in a specified amount of money equal to the aggregate 2267

annual dollar amount of proceeds derived from the levy or 2268
levies, or portion thereof, being substituted. 2269

(2) In each subsequent year the levy is in effect, the 2270
levy shall be in a specified amount of money equal to the sum of 2271
the following: 2272

(a) The dollar amount of the proceeds derived from the 2273
levy in the prior year; and 2274

(b) The dollar amount equal to the product of the total 2275
taxable value of all taxable real property in the school 2276
district in the then-current year, excluding carryover property 2277
as defined in section 319.301 of the Revised Code, multiplied by 2278
the annual levy, expressed in mills for each one dollar of 2279
~~valuation~~ taxable value, that was required to produce the annual 2280
dollar amount of the levy under this section in the prior year; 2281
provided, that the amount under division (A) (2) (b) of this 2282
section shall not be less than zero. 2283

(B) The resolution proposing the substitute levy shall 2284
specify the annual dollar amount the levy is to produce in its 2285
initial year; the first calendar year in which the levy will be 2286
due; and the term of the levy expressed in years, which may be 2287
any number not exceeding ten, or for a continuing period of 2288
time. The resolution shall specify the date of holding the 2289
election, which shall not be earlier than ninety days after 2290
certification of the resolution to the board of elections, and 2291
which shall be consistent with the requirements of section 2292
3501.01 of the Revised Code. If two or more existing levies are 2293
to be included in a single substitute levy, but are not 2294
scheduled to expire in the same year, the resolution shall 2295
specify that the existing levies to be substituted shall not be 2296
levied after the year preceding the year in which the substitute 2297

levy is first imposed. 2298

The resolution shall go into immediate effect upon its 2299
passage, and no publication of the resolution shall be necessary 2300
other than that provided for in the notice of election. A copy 2301
of the resolution shall immediately after its passage be 2302
certified to the county auditor in the manner provided by 2303
section 5705.195 of the Revised Code, and sections 5705.194 and 2304
5705.196 of the Revised Code shall govern the arrangements for 2305
the submission of the question and other matters concerning the 2306
notice of election and the election, except as may be provided 2307
otherwise in this section. 2308

(C) The form of the ballot to be used at the election on 2309
the question of a levy under this section shall be as follows: 2310

"Shall a tax levy substituting for an existing levy be 2311
imposed by the (here insert name of school district) 2312
for the purpose of providing for the necessary requirements of 2313
the school district in the initial sum of \$..... (here 2314
insert the annual dollar amount the levy is to produce in its 2315
initial year), and a levy of taxes be made outside of the ten- 2316
mill limitation estimated by the county auditor to 2317
require ~~(here insert number of mills)~~ mills for each 2318
~~one dollar~~ \$1 of valuation taxable value, which amounts to 2319
\$..... ~~(here insert rate expressed in dollars and cents)~~ 2320
for each ~~one hundred dollars~~ \$100,000 of valuation fair market 2321
value for the initial year of the tax, for a period 2322
of (here insert the number of years the levy is to be 2323
imposed, or that it will be levied for a continuing period of 2324
time), commencing in (first year the tax is to be 2325
levied), first due in calendar year (first calendar 2326
year in which the tax shall be due), with the sum of such tax to 2327

increase only if and as new land or real property improvements 2328
not previously taxed by the school district are added to its tax 2329
list? 2330

FOR THE TAX LEVY
AGAINST THE TAX LEVY

2331
2332
2333

"

2334

If the levy submitted is a proposal to substitute all or a 2335
portion of more than one existing levy, the form of the ballot 2336
may be changed so long as the ballot reflects the number of 2337
levies to be substituted and that none of the existing levies to 2338
be substituted will be levied after the year preceding the year 2339
in which the substitute levy is first imposed. The form of the 2340
ballot shall be modified by substituting the statement "Shall a 2341
tax levy substituting for an existing levy" with "Shall a tax 2342
levy substituting for existing levies" and adding the following 2343
statement after "added to its tax list?" and before "For the Tax 2344
Levy": 2345

"If approved, any remaining tax years on any of 2346
the (here insert the number of existing levies) 2347
existing levies will not be collected after (here 2348
insert the current tax year or, if not the current tax year, the 2349
applicable tax year)." 2350

(D) The submission of questions to the electors under this 2351
section is subject to the limitation on the number of election 2352
dates established by section 5705.214 of the Revised Code. 2353

(E) If a majority of the electors voting on the question 2354
so submitted in an election vote in favor of the levy, the board 2355
of education may make the necessary levy within the school 2356

district at the rate and for the purpose stated in the 2357
resolution. The tax levy shall be included in the next tax 2358
budget that is certified to the county budget commission. 2359

(F) A levy for a continuing period of time may be 2360
decreased pursuant to section 5705.261 of the Revised Code. 2361

(G) A levy under this section substituting for all or a 2362
portion of one or more existing levies imposed under sections 2363
5705.194 to 5705.197 of the Revised Code or under this section 2364
shall be treated as having renewed the levy or levies being 2365
substituted for purposes of the payments made under sections 2366
5751.20 to 5751.22 of the Revised Code. 2367

(H) After the approval of a levy on the current tax list 2368
and duplicate, and prior to the time when the first tax 2369
collection from the levy can be made, the board of education may 2370
anticipate a fraction of the proceeds of the levy and issue 2371
anticipation notes in a principal amount not exceeding fifty per 2372
cent of the total estimated proceeds of the levy to be collected 2373
during the first year of the levy. The notes shall be issued as 2374
provided in section 133.24 of the Revised Code, shall have 2375
principal payments during each year after the year of their 2376
issuance over a period not to exceed five years, and may have a 2377
principal payment in the year of their issuance. 2378

Sec. 5705.21. (A) At any time, the board of education of 2379
any city, local, exempted village, cooperative education, or 2380
joint vocational school district, by a vote of two-thirds of all 2381
its members, may declare by resolution that the amount of taxes 2382
that may be raised within the ten-mill limitation by levies on 2383
the current tax ~~duplicate~~ list will be insufficient to provide 2384
an adequate amount for the necessary requirements of the school 2385
district, that it is necessary to levy a tax in excess of such 2386

limitation for one of the purposes specified in division (A), 2387
(D), (F), (H), or (DD) of section 5705.19 of the Revised Code, 2388
for general permanent improvements, for the purpose of operating 2389
a cultural center, for the purpose of providing for school 2390
safety and security, or for the purpose of providing education 2391
technology, and that the question of such additional tax levy 2392
shall be submitted to the electors of the school district at a 2393
special election on a day to be specified in the resolution. In 2394
the case of a qualifying library levy for the support of a 2395
library association or private corporation, the question shall 2396
be submitted to the electors of the association library 2397
district. If the resolution states that the levy is for the 2398
purpose of operating a cultural center, the ballot shall state 2399
that the levy is "for the purpose of operating the..... 2400
(name of cultural center).". 2401

As used in this division, "cultural center" means a 2402
freestanding building, separate from a public school building, 2403
that is open to the public for educational, musical, artistic, 2404
and cultural purposes; "education technology" means, but is not 2405
limited to, computer hardware, equipment, materials, and 2406
accessories, equipment used for two-way audio or video, and 2407
software; and "general permanent improvements" means permanent 2408
improvements without regard to the limitation of division (F) of 2409
section 5705.19 of the Revised Code that the improvements be a 2410
specific improvement or a class of improvements that may be 2411
included in a single bond issue. 2412

A resolution adopted under this division shall be confined 2413
to a single purpose and shall specify the amount of the increase 2414
in rate that it is necessary to levy, the purpose of the levy, 2415
and the number of years during which the increase in rate shall 2416
be in effect. The number of years may be any number not 2417

exceeding five or, if the levy is for current expenses of the 2418
district or for general permanent improvements, for a continuing 2419
period of time. 2420

(B) (1) The board of education of a qualifying school 2421
district, by resolution, may declare that it is necessary to 2422
levy a tax in excess of the ten-mill limitation for the purpose 2423
of paying the current expenses of partnering community schools 2424
and, if any of the levy proceeds are so allocated, of the 2425
district. A qualifying school district that is not a municipal 2426
school district may allocate all of the levy proceeds to 2427
partnering community schools. A municipal school district shall 2428
allocate a portion of the levy proceeds to the current expenses 2429
of the district. The resolution shall declare that the question 2430
of the additional tax levy shall be submitted to the electors of 2431
the school district at a special election on a day to be 2432
specified in the resolution. The resolution shall state the 2433
purpose of the levy, the rate of the tax expressed in mills ~~per~~ 2434
for each dollar of taxable value, the number of such mills to be 2435
levied for the current expenses of the partnering community 2436
schools and the number of such mills, if any, to be levied for 2437
the current expenses of the school district, the number of years 2438
the tax will be levied, and the first year the tax will be 2439
levied. The number of years the tax may be levied may be any 2440
number not exceeding ten years, or for a continuing period of 2441
time. 2442

The levy of a tax for the current expenses of a partnering 2443
community school under this section and the distribution of 2444
proceeds from the tax by a qualifying school district to 2445
partnering community schools is hereby determined to be a proper 2446
public purpose. 2447

(2) (a) If any portion of the levy proceeds are to be 2448
allocated to the current expenses of the qualifying school 2449
district, the form of the ballot at an election held pursuant to 2450
division (B) of this section shall be as follows: 2451

"Shall a levy be imposed by the..... (insert the name 2452
of the qualifying school district) for the purpose of current 2453
expenses of the school district and of partnering community 2454
schools at a rate not exceeding..... (insert the number of 2455
mills) mills for each ~~one dollar~~ \$1 of valuation taxable value, 2456
of which..... ~~(insert the number of mills to be allocated to~~ 2457
~~partnering community schools)~~ mills is to be allocated to 2458
partnering community schools), which amounts to \$..... ~~(insert~~ 2459
~~the rate expressed in dollars and cents)~~ for each ~~one hundred~~ 2460
~~dollars~~ \$100,000 of valuation fair market value, for..... 2461
(insert the number of years the levy is to be imposed, or that 2462
it will be levied for a continuing period of time), 2463
beginning..... (insert first year the tax is to be levied), 2464
which will first be payable in calendar year..... (insert the 2465
first calendar year in which the tax would be payable)? 2466

FOR THE TAX LEVY
AGAINST THE TAX LEVY

" 2470

(b) If all of the levy proceeds are to be allocated to the 2471
current expenses of partnering community schools, the form of 2472
the ballot shall be as follows: 2473

"Shall a levy be imposed by the..... (insert the name 2474
of the qualifying school district) for the purpose of current 2475
expenses of partnering community schools at a rate not 2476

exceeding..... ~~(insert the number of mills)~~ mills for each ~~one-~~ 2477
~~dollar~~ \$1 of valuation taxable value, which amounts to \$...... 2478
~~(insert the rate expressed in dollars and cents)~~ for each ~~one-~~ 2479
~~hundred dollars~~ \$100,000 of valuation fair market value, 2480
for..... (insert the number of years the levy is to be imposed, 2481
or that it will be levied for a continuing period of time), 2482
beginning..... (insert first year the tax is to be levied), 2483
which will first be payable in calendar year..... (insert the 2484
first calendar year in which the tax would be payable)? 2485

FOR THE TAX LEVY
AGAINST THE TAX LEVY

2486
2487
2488
2489

(3) Upon each receipt of a tax distribution by the 2490
qualifying school district, the board of education shall credit 2491
the portion allocated to partnering community schools to the 2492
partnering community schools fund. All income from the 2493
investment of money in the partnering community schools fund 2494
shall be credited to that fund. 2495

(a) If the qualifying school district is a municipal 2496
school district, the board of education shall distribute the 2497
partnering community schools amount among the then qualifying 2498
community schools not more than forty-five days after the school 2499
district receives and deposits each tax distribution. From each 2500
tax distribution, each such partnering community school shall 2501
receive a portion of the partnering community schools amount in 2502
the proportion that the number of its resident students bears to 2503
the aggregate number of resident students of all such partnering 2504
community schools as of the date of receipt and deposit of the 2505
tax distribution. 2506

(b) If the qualifying school district is not a municipal school district, the board of education may distribute all or a portion of the amount in the partnering community schools fund during a fiscal year to partnering community schools on or before the first day of June of the preceding fiscal year. Each such partnering community school shall receive a portion of the amount distributed by the board from the partnering community schools fund during the fiscal year in the proportion that the number of its resident students bears to the aggregate number of resident students of all such partnering community schools as of the date the school district received and deposited the most recent tax distribution. On or before the fifteenth day of June of each fiscal year, the board of education shall announce an estimated allocation to partnering community schools for the ensuing fiscal year. The board is not required to allocate to partnering community schools the entire partnering community schools amount in the fiscal year in which a tax distribution is received and deposited in the partnering community schools fund. The estimated allocation shall be published on the web site of the school district and expressed as a dollar amount per resident student. The actual allocation to community schools in a fiscal year need not conform to the estimate published by the school district so long if the estimate was made in good faith.

Distributions by a school district under division (B) (3) (b) of this section shall be made in accordance with distribution agreements entered into by the board of education and each partnering community school eligible for distributions under this division. The distribution agreements shall be certified to the department of education each fiscal year before the thirtieth day of July. Each agreement shall provide for at least three distributions by the school district to the

partnering community school during the fiscal year and shall 2538
require the initial distribution be made on or before the 2539
thirtieth day of July. 2540

(c) For the purposes of division (B) of this section, the 2541
number of resident students shall be the number of such students 2542
reported under section 3317.03 of the Revised Code and 2543
established by the department of education as of the date of 2544
receipt and deposit of the tax distribution. 2545

(4) To the extent an agreement whereby the qualifying 2546
school district and a community school endorse each other's 2547
programs is necessary for the community school to qualify as a 2548
partnering community school under division (B)(6)(b) of this 2549
section, the board of education of the school district shall 2550
certify to the department of education the agreement along with 2551
the determination that such agreement satisfies the requirements 2552
of that division. The board's determination is conclusive. 2553

(5) For the purposes of Chapter 3317. of the Revised Code 2554
or other laws referring to the "taxes charged and payable" for a 2555
school district, the taxes charged and payable for a qualifying 2556
school district that levies a tax under division (B) of this 2557
section includes only the taxes charged and payable under that 2558
levy for the current expenses of the school district, and does 2559
not include the taxes charged and payable for the current 2560
expenses of partnering community schools. The taxes charged and 2561
payable for the current expenses of partnering community schools 2562
shall not affect the calculation of "state education aid" as 2563
defined in section 5751.20 of the Revised Code. 2564

(6) As used in division (B) of this section: 2565

(a) "Qualifying school district" means a municipal school 2566

district, as defined in section 3311.71 of the Revised Code or a 2567
school district that contains within its territory a partnering 2568
community school. 2569

(b) "Partnering community school" means a community school 2570
established under Chapter 3314. of the Revised Code that is 2571
located within the territory of the qualifying school district 2572
and meets one of the following criteria: 2573

(i) If the qualifying school district is a municipal 2574
school district, the community school is sponsored by the 2575
district or is a party to an agreement with the district whereby 2576
the district and the community school endorse each other's 2577
programs; 2578

(ii) If the qualifying school district is not a municipal 2579
school district, the community school is sponsored by a sponsor 2580
that was rated as "exemplary" in the ratings most recently 2581
published under section 3314.016 of the Revised Code before the 2582
resolution proposing the levy is certified to the board of 2583
elections. 2584

(c) "Partnering community schools amount" means the 2585
product obtained, as of the receipt and deposit of the tax 2586
distribution, by multiplying the amount of a tax distribution by 2587
a fraction, the numerator of which is the number of mills per 2588
dollar of taxable value of the property tax to be allocated to 2589
partnering community schools, and the denominator of which is 2590
the total number of mills per dollar of taxable value authorized 2591
by the electors in the election held under division (B) of this 2592
section, each as set forth in the resolution levying the tax. If 2593
the resolution allocates all of the levy proceeds to partnering 2594
community schools, the "partnering schools amount" equals the 2595
amount of the tax distribution. 2596

(d) "Partnering community schools fund" means a separate 2597
fund established by the board of education of a qualifying 2598
school district for the deposit of partnering community school 2599
amounts under this section. 2600

(e) "Resident student" means a student enrolled in a 2601
partnering community school who is entitled to attend school in 2602
the qualifying school district under section 3313.64 or 3313.65 2603
of the Revised Code. 2604

(f) "Tax distribution" means a distribution of proceeds of 2605
the tax authorized by division (B) of this section under section 2606
321.24 of the Revised Code and distributions that are 2607
attributable to that tax under sections 323.156 and 4503.068 of 2608
the Revised Code or other applicable law. 2609

(C) A resolution adopted under this section shall specify 2610
the date of holding the election, which shall not be earlier 2611
than ninety days after the adoption and certification of the 2612
resolution and which shall be consistent with the requirements 2613
of section 3501.01 of the Revised Code. 2614

A resolution adopted under this section may propose to 2615
renew one or more existing levies imposed under division (A) or 2616
(B) of this section or to increase or decrease a single levy 2617
imposed under either such division. 2618

If the board of education imposes one or more existing 2619
levies for the purpose specified in division (F) of section 2620
5705.19 of the Revised Code, the resolution may propose to renew 2621
one or more of those existing levies, or to increase or decrease 2622
a single such existing levy, for the purpose of general 2623
permanent improvements. 2624

If the resolution proposes to renew two or more existing 2625

levies, the levies shall be levied for the same purpose. The 2626
resolution shall identify those levies and the rates at which 2627
they are levied. The resolution also shall specify that the 2628
existing levies shall not be extended on the tax lists after the 2629
year preceding the year in which the renewal levy is first 2630
imposed, regardless of the years for which those levies 2631
originally were authorized to be levied. 2632

If the resolution proposes to renew an existing levy 2633
imposed under division (B) of this section, the rates allocated 2634
to the qualifying school district and to partnering community 2635
schools each may be increased or decreased or remain the same, 2636
and the total rate may be increased, decreased, or remain the 2637
same. The resolution and notice of election shall specify the 2638
number of the mills to be levied for the current expenses of the 2639
partnering community schools and the number of the mills, if 2640
any, to be levied for the current expenses of the qualifying 2641
school district. 2642

A resolution adopted under this section shall go into 2643
immediate effect upon its passage, and no publication of the 2644
resolution shall be necessary other than that provided for in 2645
the notice of election. A copy of the resolution shall 2646
immediately after its passing be certified to the board of 2647
elections of the proper county in the manner provided by section 2648
5705.25 of the Revised Code. That section shall govern the 2649
arrangements for the submission of such question and other 2650
matters concerning the election to which that section refers, 2651
including publication of notice of the election, except that the 2652
election shall be held on the date specified in the resolution. 2653
In the case of a resolution adopted under division (B) of this 2654
section, the publication of notice of that election shall state 2655
the number of the mills, if any, to be levied for the current 2656

expenses of partnering community schools and the number of the mills to be levied for the current expenses of the qualifying school district. If a majority of the electors voting on the question so submitted in an election vote in favor of the levy, the board of education may make the necessary levy within the school district or, in the case of a qualifying library levy for the support of a library association or private corporation, within the association library district, at the additional rate, or at any lesser rate in excess of the ten-mill limitation on the tax list, for the purpose stated in the resolution. A levy for a continuing period of time may be reduced pursuant to section 5705.261 of the Revised Code. The tax levy shall be included in the next tax budget that is certified to the county budget commission.

(D) (1) After the approval of a levy on the current tax list and duplicate for current expenses, for recreational purposes, for community centers provided for in section 755.16 of the Revised Code, or for a public library of the district under division (A) of this section, and prior to the time when the first tax collection from the levy can be made, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the levy to be collected during the first year of the levy.

(2) After the approval of a levy for general permanent improvements for a specified number of years or for permanent improvements having the purpose specified in division (F) of section 5705.19 of the Revised Code, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the levy remaining to be

collected in each year over a period of five years after the 2688
issuance of the notes. 2689

The notes shall be issued as provided in section 133.24 of 2690
the Revised Code, shall have principal payments during each year 2691
after the year of their issuance over a period not to exceed 2692
five years, and may have a principal payment in the year of 2693
their issuance. 2694

(3) After approval of a levy for general permanent 2695
improvements for a continuing period of time, the board of 2696
education may anticipate a fraction of the proceeds of the levy 2697
and issue anticipation notes in a principal amount not exceeding 2698
fifty per cent of the total estimated proceeds of the levy to be 2699
collected in each year over a specified period of years, not 2700
exceeding ten, after the issuance of the notes. 2701

The notes shall be issued as provided in section 133.24 of 2702
the Revised Code, shall have principal payments during each year 2703
after the year of their issuance over a period not to exceed ten 2704
years, and may have a principal payment in the year of their 2705
issuance. 2706

(4) After the approval of a levy on the current tax list 2707
and duplicate under division (B) of this section, and prior to 2708
the time when the first tax collection from the levy can be 2709
made, the board of education may anticipate a fraction of the 2710
proceeds of the levy for the current expenses of the school 2711
district and issue anticipation notes in a principal amount not 2712
exceeding fifty per cent of the estimated proceeds of the levy 2713
to be collected during the first year of the levy and allocated 2714
to the school district. The portion of the levy proceeds to be 2715
allocated to partnering community schools under that division 2716
shall not be included in the estimated proceeds anticipated 2717

under this division and shall not be used to pay debt charges on 2718
any anticipation notes. 2719

The notes shall be issued as provided in section 133.24 of 2720
the Revised Code, shall have principal payments during each year 2721
after the year of their issuance over a period not to exceed 2722
five years, and may have a principal payment in the year of 2723
their issuance. 2724

(E) The submission of questions to the electors under this 2725
section is subject to the limitation on the number of election 2726
dates established by section 5705.214 of the Revised Code. 2727

(F) The board of education of any school district that 2728
levies a tax under this section for the purpose of providing for 2729
school safety and security may report to the department of 2730
education how the district is using revenue from that tax. 2731

Sec. 5705.213. (A) (1) The board of education of any school 2732
district, at any time and by a vote of two-thirds of all of its 2733
members, may declare by resolution that the amount of taxes that 2734
may be raised within the ten-mill limitation will be 2735
insufficient to provide an adequate amount for the present and 2736
future requirements of the school district and that it is 2737
necessary to levy a tax in excess of that limitation for current 2738
expenses. The resolution also shall state that the question of 2739
the additional tax shall be submitted to the electors of the 2740
school district at a special election. The resolution shall 2741
specify, for each year the levy is in effect, the amount of 2742
money that the levy is proposed to raise, which may, for years 2743
after the first year the levy is made, be expressed in terms of 2744
a dollar or percentage increase over the prior year's amount. 2745
The resolution also shall specify that the purpose of the levy 2746
is for current expenses, the number of years during which the 2747

tax shall be in effect which may be for any number of years not 2748
exceeding ten, and the year in which the tax first is proposed 2749
to be levied. The resolution shall specify the date of holding 2750
the special election, which shall not be earlier than ninety- 2751
five days after the adoption and certification of the resolution 2752
to the county auditor and not earlier than ninety days after 2753
certification to the board of elections. The date of the 2754
election shall be consistent with the requirements of section 2755
3501.01 of the Revised Code. 2756

(2) The board of education, by a vote of two-thirds of all 2757
of its members, may adopt a resolution proposing to renew a tax 2758
levied under division (A) (1) of this section. Such a resolution 2759
shall provide for levying a tax and specify all of the 2760
following: 2761

(a) That the tax shall be called and designated on the 2762
ballot as a renewal levy; 2763

(b) The amount of the renewal tax, which shall be no more 2764
than the amount of tax levied during the last year the tax being 2765
renewed is authorized to be in effect; 2766

(c) The number of years, not to exceed ten, that the 2767
renewal tax will be levied, or that it will be levied for a 2768
continuing period of time; 2769

(d) That the purpose of the renewal levy is for current 2770
expenses; 2771

(e) Subject to the certification and notification 2772
requirements of section 5705.251 of the Revised Code, that the 2773
question of the renewal levy shall be submitted to the electors 2774
of the school district at the general election held during the 2775
last year the tax being renewed may be extended on the real and 2776

public utility property tax list and duplicate or at a special 2777
election held during the ensuing year. 2778

(3) A resolution adopted under division (A)(1) or (2) of 2779
this section shall go into immediate effect upon its adoption 2780
and no publication of the resolution is necessary other than 2781
that provided for in the notice of election. Immediately after 2782
its adoption, a copy of the resolution shall be certified to the 2783
county auditor of the proper county, who shall, within five 2784
days, calculate and certify to the board of education the 2785
estimated levy, for the first year, and for each subsequent year 2786
for which the tax is proposed to be in effect. The estimates 2787
shall be made both in mills for each dollar of ~~valuation,~~ 2788
taxable value and in dollars ~~and cents~~ for each one hundred 2789
thousand dollars of ~~valuation~~ fair market value. In making the 2790
estimates, the auditor shall assume that the amount of the tax 2791
list remains throughout the life of the levy, the same as the 2792
tax list for the current year. If the tax list for the current 2793
year is not determined, the auditor shall base the auditor's 2794
estimates on the estimated amount of the tax list for the 2795
current year as submitted to the county budget commission. 2796

If the board desires to proceed with the submission of the 2797
question, it shall certify its resolution, with the estimated 2798
tax levy expressed in mills for each dollar of taxable value and 2799
dollars ~~and cents per~~ for each one hundred thousand dollars of 2800
~~valuation~~ fair market value for each year that the tax is 2801
proposed to be in effect, to the board of elections of the 2802
proper county in the manner provided by division (A) of section 2803
5705.251 of the Revised Code. Section 5705.251 of the Revised 2804
Code shall govern the arrangements for the submission of the 2805
question and other matters concerning the election to which that 2806
section refers. The election shall be held on the date specified 2807

in the resolution. If a majority of the electors voting on the question so submitted in an election vote in favor of the tax, and if the tax is authorized to be levied for the current year, the board of education immediately may make the additional levy necessary to raise the amount specified in the resolution or a lesser amount for the purpose stated in the resolution.

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

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

If the auditor of state has certified a deficit pursuant to section 3313.483 of the Revised Code, the notes authorized under 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 2838
bidding. 2839

Sec. 5705.215. (A) The governing board of an educational 2840
service center that is the taxing authority of a county school 2841
financing district, upon receipt of identical resolutions 2842
adopted within a sixty-day period by a majority of the members 2843
of the board of education of each school district that is within 2844
the territory of the county school financing district, may 2845
submit a tax levy to the electors of the territory in the same 2846
manner as a school board may submit a levy under division (C) of 2847
section 5705.21 of the Revised Code, except that: 2848

(1) The levy may be for a period not to exceed ten years, 2849
or, if the levy is solely for the purpose or purposes described 2850
in division (A) (2) (a) or (c) of this section, for a continuing 2851
period of time. 2852

(2) The purpose of the levy shall be one or more of the 2853
following: 2854

(a) For current expenses for the provision of special 2855
education and related services within the territory of the 2856
district; 2857

(b) For permanent improvements within the territory of the 2858
district for special education and related services; 2859

(c) For current expenses for specified educational 2860
programs within the territory of the district; 2861

(d) For permanent improvements within the territory of the 2862
district for specified educational programs; 2863

(e) For permanent improvements within the territory of the 2864
district. 2865

(B) If the levy provides for but is not limited to current 2866
expenses, the resolutions shall apportion the annual rate of the 2867
levy between current expenses and the other purposes. The 2868
apportionment need not be the same for each year of the levy, 2869
but the respective portions of the rate actually levied each 2870
year for current expenses and the other purposes shall be 2871
limited by that apportionment. 2872

(C) Prior to the application of section 319.301 of the 2873
Revised Code, the rate of a levy that is limited to, or to the 2874
extent that it is apportioned to, purposes other than current 2875
expenses shall be reduced in the same proportion in which the 2876
district's total valuation increases during the life of the levy 2877
because of additions to such valuation that have resulted from 2878
improvements added to the tax list and duplicate. 2879

(D) After the approval of a county school financing 2880
district levy under this section, the taxing authority may 2881
anticipate a fraction of the proceeds of such levy and may from 2882
time to time during the life of such levy, but in any given year 2883
prior to the time when the tax collection from such levy can be 2884
made for that year, issue anticipation notes in an amount not 2885
exceeding fifty per cent of the estimated proceeds of the levy 2886
to be collected in each year up to a period of five years after 2887
the date of the issuance of such notes, less an amount equal to 2888
the proceeds of such levy obligated for each year by the 2889
issuance of anticipation notes, provided that the total amount 2890
maturing in any one year shall not exceed fifty per cent of the 2891
anticipated proceeds of the levy for that year. Each issue of 2892
notes shall be sold as provided in Chapter 133. of the Revised 2893
Code, and shall, except for ~~such~~the limitation that the total 2894
amount of such notes maturing in any one year shall not exceed 2895
fifty per cent of the anticipated proceeds of such levy for that 2896

year, mature serially in substantially equal installments during 2897
each year over a period not to exceed five years after their 2898
issuance. 2899

(E) (1) In a resolution to be submitted to the taxing 2900
authority of a county school financing district under division 2901
(A) of this section calling for a ballot issue on the question 2902
of the levying of a tax for a continuing period of time by the 2903
taxing authority, the board of education of a school district 2904
that is part of the territory of the county school financing 2905
district also may propose to reduce the rate of one or more of 2906
that school district's property taxes levied for a continuing 2907
period of time in excess of the ten-mill limitation. The 2908
reduction in the rate of a property tax may be any amount, 2909
expressed in mills per one dollar of ~~valuation~~ taxable value, 2910
not exceeding the rate at which the tax is authorized to be 2911
levied. The reduction in the rate of a tax shall first take 2912
effect in the same year that the county school financing 2913
district tax takes effect, and shall continue for each year that 2914
the county school financing district tax is in effect. A board 2915
of education's resolution proposing to reduce the rate of one or 2916
more of its school district property taxes shall specifically 2917
identify each such tax and shall state for each tax the maximum 2918
rate at which it currently may be levied and the maximum rate at 2919
which it could be levied after the proposed reduction, expressed 2920
in mills ~~per~~ for each one dollar of ~~valuation~~ taxable value. 2921

Before submitting the resolution to the taxing authority 2922
of the county school financing district, the board of education 2923
of the school district shall certify a copy of it to the tax 2924
commissioner. Within ten days of receiving the copy, the tax 2925
commissioner shall certify to the board the reduction in the 2926
school district's total effective tax rate for each class of 2927

property that would have resulted if the proposed reduction in 2928
the rate or rates had been in effect the previous year. After 2929
receiving the certification from the commissioner, the board may 2930
amend its resolution to change the proposed property tax rate 2931
reduction before submitting the resolution to the financing 2932
district taxing authority. As used in this paragraph, "effective 2933
tax rate" has the same meaning as in section 323.08 of the 2934
Revised Code. 2935

If the board of education of a school district that is 2936
part of the territory of a county school financing district 2937
adopts a resolution proposing to reduce the rate of one or more 2938
of its property taxes in conjunction with the levying of a tax 2939
by the financing district, the resolution submitted by the board 2940
to the taxing authority of the financing district under division 2941
(A) of this section does not have to be identical in this 2942
respect to the resolutions submitted by the boards of education 2943
of the other school districts that are part of the territory of 2944
the county school financing district. 2945

(2) Each school district that is part of the territory of 2946
a county school financing district may tailor to its own 2947
situation a proposed reduction in one or more property tax rates 2948
in conjunction with the proposed levying of a tax by the county 2949
school financing district; if one such school district proposes 2950
a reduction in one or more tax rates, another school district 2951
may propose a reduction of a different size or may propose no 2952
reduction. Within each school district that is part of the 2953
territory of the county school financing district, the electors 2954
shall vote on one ballot issue combining the question of the 2955
levying of the tax by the taxing authority of the county school 2956
financing district with, if any such reduction is proposed, the 2957
question of the reduction in the rate of one or more taxes of 2958

the school district. If a majority of the electors of the county school financing district voting on the question of the proposed levying of a tax by the taxing authority of the financing district vote to approve the question, any tax reductions proposed by school districts that are part of the territory of the financing district also are approved.

(3) The form of the ballot for an issue proposing to levy a county school financing district tax in conjunction with the reduction of the rate of one or more school district taxes shall be as follows:

"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 taxable value, which amounts to \$..... ~~(rate expressed in dollars and cents)~~ for each ~~one hundred dollars~~ \$100,000 of valuation fair market value, for a continuing period of time? If the county school financing district tax is approved, the rate of an existing tax currently levied by the (name of the school district of which the elector is a resident) at the rate of mills ~~for each one dollar of valuation~~ shall be reduced to mills for each \$1 of taxable value, which amounts to a reduction in tax of \$..... for each \$100,000 of fair market value on residential and agricultural real property and \$..... for each \$100,000 of fair market value on other real property, the reduction continuing until any such time as the county school financing district tax is decreased or repealed.

For the issue
Against the issue

"

2989

If the board of education of the school district proposes 2990
to reduce the rate of more than one of its existing taxes, the 2991
second sentence of the ballot language shall be modified for 2992
residents of that district to express the rates at which those 2993
taxes currently are levied and the rates to which they would be 2994
reduced. If the board of education of the school district does 2995
not propose to reduce the rate of any of its taxes, the second 2996
sentence of the ballot language shall not be used for residents 2997
of that district. In any case, the first sentence of the ballot 2998
language shall be the same for all the electors in the county 2999
school financing district, but the second sentence shall be 3000
different in each school district depending on whether and in 3001
what amount the board of education of the school district 3002
proposes to reduce the rate of one or more of its property 3003
taxes. 3004

(4) If the rate of a school district property tax is 3005
reduced pursuant to this division, the tax commissioner shall 3006
compute the percentage required to be computed for that tax 3007
under division (D) of section 319.301 of the Revised Code each 3008
year the rate is reduced as if the tax had been levied in the 3009
preceding year at the rate to which it has been reduced. If the 3010
reduced rate of a tax is increased under division (E) (5) of this 3011
section, the commissioner shall compute the percentage required 3012
to be computed for that tax under division (D) of section 3013
319.301 of the Revised Code each year the rate is increased as 3014
if the tax had been levied in the preceding year at the rate to 3015
which it has been increased. 3016

(5) After the levying of a county school financing 3017
district tax in conjunction with the reduction of the rate of 3018

one or more school district taxes is approved by the electors 3019
under this division, if the rate of the county school financing 3020
district tax is decreased pursuant to an election under section 3021
5705.261 of the Revised Code, the rate of each school district 3022
tax that had been reduced shall be increased by the number of 3023
mills obtained by multiplying the number of mills of the 3024
original reduction by the same percentage that the financing 3025
district tax rate is decreased. If the county school financing 3026
district tax is repealed pursuant to an election under section 3027
5705.261 of the Revised Code, each school district may resume 3028
levying the property taxes that had been reduced at the full 3029
rate originally approved by the electors. A reduction in the 3030
rate of a school district property tax under this division is a 3031
reduction in the rate at which the board of education may levy 3032
that tax only for the period during which the county school 3033
financing district tax is levied prior to any decrease or repeal 3034
under section 5705.261 of the Revised Code. The resumption of 3035
the authority of the board of education to levy an increased or 3036
the full rate of tax does not constitute the levying of a new 3037
tax in excess of the ten-mill limitation. 3038

Sec. 5705.218. (A) The board of education of a city, 3039
local, or exempted village school district, at any time by a 3040
vote of two-thirds of all its members, may declare by resolution 3041
that it may be necessary for the school district to issue 3042
general obligation bonds for permanent improvements. The 3043
resolution shall state all of the following: 3044

- (1) The necessity and purpose of the bond issue; 3045
- (2) The date of the special election at which the question 3046
shall be submitted to the electors; 3047
- (3) The amount, approximate date, estimated rate of 3048

interest, and maximum number of years over which the principal 3049
of the bonds may be paid; 3050

(4) The necessity of levying a tax outside the ten-mill 3051
limitation to pay debt charges on the bonds and any anticipatory 3052
securities. 3053

On adoption of the resolution, the board shall certify a 3054
copy of it to the county auditor. The county auditor promptly 3055
shall estimate and certify to the board the average annual 3056
property tax rate required throughout the stated maturity of the 3057
bonds to pay debt charges on the bonds, in the same manner as 3058
under division (C) of section 133.18 of the Revised Code. 3059

(B) After receiving the county auditor's certification 3060
under division (A) of this section, the board of education of 3061
the city, local, or exempted village school district, by a vote 3062
of two-thirds of all its members, may declare by resolution that 3063
the amount of taxes that can be raised within the ten-mill 3064
limitation will be insufficient to provide an adequate amount 3065
for the present and future requirements of the school district; 3066
that it is necessary to issue general obligation bonds of the 3067
school district for permanent improvements and to levy an 3068
additional tax in excess of the ten-mill limitation to pay debt 3069
charges on the bonds and any anticipatory securities; that it is 3070
necessary for a specified number of years or for a continuing 3071
period of time to levy additional taxes in excess of the ten- 3072
mill limitation to provide funds for the acquisition, 3073
construction, enlargement, renovation, and financing of 3074
permanent improvements or to pay for current operating expenses, 3075
or both; and that the question of the bonds and taxes shall be 3076
submitted to the electors of the school district at a special 3077
election, which shall not be earlier than ninety days after 3078

certification of the resolution to the board of elections, and 3079
the date of which shall be consistent with section 3501.01 of 3080
the Revised Code. The resolution shall specify all of the 3081
following: 3082

(1) The county auditor's estimate of the average annual 3083
property tax rate required throughout the stated maturity of the 3084
bonds to pay debt charges on the bonds; 3085

(2) The proposed rate of the tax, if any, for current 3086
operating expenses, the first year the tax will be levied, and 3087
the number of years it will be levied, or that it will be levied 3088
for a continuing period of time; 3089

(3) The proposed rate of the tax, if any, for permanent 3090
improvements, the first year the tax will be levied, and the 3091
number of years it will be levied, or that it will be levied for 3092
a continuing period of time. 3093

The resolution shall apportion the annual rate of the tax 3094
between current operating expenses and permanent improvements, 3095
if both taxes are proposed. The apportionment may but need not 3096
be the same for each year of the tax, but the respective 3097
portions of the rate actually levied each year for current 3098
operating expenses and permanent improvements shall be limited 3099
by the apportionment. The resolution shall go into immediate 3100
effect upon its passage, and no publication of it is necessary 3101
other than that provided in the notice of election. The board of 3102
education shall certify a copy of the resolution, along with 3103
copies of the auditor's estimate and its resolution under 3104
division (A) of this section, to the board of elections 3105
immediately after its adoption. 3106

(C) The board of elections shall make the arrangements for 3107

the submission to the electors of the school district of the 3108
question proposed under division (B) or (J) of this section, and 3109
the election shall be conducted, canvassed, and certified in the 3110
same manner as regular elections in the district for the 3111
election of county officers. The resolution shall be put before 3112
the electors as one ballot question, with a favorable vote 3113
indicating approval of the bond issue, the levy to pay debt 3114
charges on the bonds and any anticipatory securities, the 3115
current operating expenses levy, the permanent improvements 3116
levy, and the levy for the current expenses of a qualifying 3117
school district and of partnering community schools, as those 3118
levies may be proposed. The board of elections shall publish 3119
notice of the election in a newspaper of general circulation in 3120
the school district once a week for two consecutive weeks, or as 3121
provided in section 7.16 of the Revised Code, prior to the 3122
election. If a board of elections operates and maintains a web 3123
site, that board also shall post notice of the election on its 3124
web site for thirty days prior to the election. The notice of 3125
election shall state all of the following: 3126

- (1) The principal amount of the proposed bond issue; 3127
- (2) The permanent improvements for which the bonds are to 3128
be issued; 3129
- (3) The maximum number of years over which the principal 3130
of the bonds may be paid; 3131
- (4) The estimated additional average annual property tax 3132
rate to pay the debt charges on the bonds, as certified by the 3133
county auditor; 3134
- (5) The proposed rate of the additional tax, if any, for 3135
current operating expenses and, if the question is proposed 3136

under division (J) of this section, the portion of the rate to 3137
be allocated to the school district and the portion to be 3138
allocated to partnering community schools; 3139

(6) The number of years the current operating expenses tax 3140
will be in effect, or that it will be in effect for a continuing 3141
period of time; 3142

(7) The proposed rate of the additional tax, if any, for 3143
permanent improvements; 3144

(8) The number of years the permanent improvements tax 3145
will be in effect, or that it will be in effect for a continuing 3146
period of time; 3147

(9) The time and place of the special election. 3148

(D) The form of the ballot for an election under this 3149
section is as follows: 3150

"Shall the school district be authorized to do 3151
the following: 3152

(1) Issue bonds for the purpose of in the 3153
principal amount of \$....., to be repaid annually over a 3154
maximum period of years, and levy a property tax outside 3155
the ten-mill limitation, estimated by the county auditor to 3156
average over the bond repayment period mills for each ~~one-~~ 3157
~~dollar \$1 of tax valuation~~ taxable value, which amounts to 3158
\$..... ~~(rate expressed in cents or dollars and cents, such as-~~ 3159
~~"36 cents" or "\$1.41")~~ for each ~~\$100-100,000 of tax valuation-~~ 3160
fair market value, to pay the annual debt charges on the bonds, 3161
and to pay debt charges on any notes issued in anticipation of 3162
those bonds?" 3163

If either a levy for permanent improvements or a levy for 3164

current operating expenses is proposed, or both are proposed, 3165
the ballot also shall contain the following language, as 3166
appropriate: 3167

"(2) Levy an additional property tax to provide funds for 3168
the acquisition, construction, enlargement, renovation, and 3169
financing of permanent improvements at a rate not 3170
exceeding mills for each ~~one dollar \$1 of tax valuation-~~ 3171
taxable value, which amounts to \$...... ~~(rate expressed in-~~ 3172
~~cents or dollars and cents)~~ for each \$100-100,000 of tax- 3173
valuation fair market value, for (number of years of the 3174
levy, or a continuing period of time)? 3175

(3) Levy an additional property tax to pay current 3176
operating expenses at a rate not exceeding mills for 3177
each ~~one dollar \$1 of tax valuation~~ taxable value, which amounts 3178
to \$...... ~~(rate expressed in cents or dollars and cents)~~ for 3179
each \$100-100,000 of tax valuation fair market value, 3180
for (number of years of the levy, or a continuing period 3181
of time)? 3182

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

" 3183
3184
3185
3186

If the question is proposed under division (J) of this 3187
section, the form of the ballot shall be modified as prescribed 3188
by division (J) (4) of this section. 3189

(E) The board of elections promptly shall certify the 3190
results of the election to the tax commissioner and the county 3191
auditor of the county in which the school district is located. 3192
If a majority of the electors voting on the question vote for 3193

it, the board of education may proceed with issuance of the 3194
bonds and with the levy and collection of the property tax or 3195
taxes at the additional rate or any lesser rate in excess of the 3196
ten-mill limitation. Any securities issued by the board of 3197
education under this section are Chapter 133. securities, as 3198
that term is defined in section 133.01 of the Revised Code. 3199

(F) (1) After the approval of a tax for current operating 3200
expenses under this section and prior to the time the first 3201
collection and distribution from the levy can be made, the board 3202
of education may anticipate a fraction of the proceeds of such 3203
levy and issue anticipation notes in a principal amount not 3204
exceeding fifty per cent of the total estimated proceeds of the 3205
tax to be collected during the first year of the levy. 3206

(2) After the approval of a tax under this section for 3207
permanent improvements having a specific purpose, the board of 3208
education may anticipate a fraction of the proceeds of such tax 3209
and issue anticipation notes in a principal amount not exceeding 3210
fifty per cent of the total estimated proceeds of the tax 3211
remaining to be collected in each year over a period of five 3212
years after issuance of the notes. 3213

(3) After the approval of a tax under this section for 3214
general permanent improvements as defined under section 5705.21 3215
of the Revised Code, the board of education may anticipate a 3216
fraction of the proceeds of such tax and issue anticipation 3217
notes in a principal amount not exceeding fifty per cent of the 3218
total estimated proceeds of the tax to be collected in each year 3219
over a specified period of years, not exceeding ten, after 3220
issuance of the notes. 3221

Anticipation notes under this section shall be issued as 3222
provided in section 133.24 of the Revised Code. Notes issued 3223

under division (F) (1) or (2) of this section shall have 3224
principal payments during each year after the year of their 3225
issuance over a period not to exceed five years, and may have a 3226
principal payment in the year of their issuance. Notes issued 3227
under division (F) (3) of this section shall have principal 3228
payments during each year after the year of their issuance over 3229
a period not to exceed ten years, and may have a principal 3230
payment in the year of their issuance. 3231

(G) A tax for current operating expenses or for permanent 3232
improvements levied under this section for a specified number of 3233
years may be renewed or replaced in the same manner as a tax for 3234
current operating expenses or for permanent improvements levied 3235
under section 5705.21 of the Revised Code. A tax for current 3236
operating expenses or for permanent improvements levied under 3237
this section for a continuing period of time may be decreased in 3238
accordance with section 5705.261 of the Revised Code. 3239

(H) The submission of a question to the electors under 3240
this section is subject to the limitation on the number of 3241
elections that can be held in a year under section 5705.214 of 3242
the Revised Code. 3243

(I) A school district board of education proposing a 3244
ballot measure under this section to generate local resources 3245
for a project under the school building assistance expedited 3246
local partnership program under section 3318.36 of the Revised 3247
Code may combine the questions under division (D) of this 3248
section with a question for the levy of a property tax to 3249
generate moneys for maintenance of the classroom facilities 3250
acquired under that project as prescribed in section 3318.361 of 3251
the Revised Code. 3252

(J) (1) After receiving the county auditor's certification 3253

under division (A) of this section, the board of education of a 3254
qualifying school district, by a vote of two-thirds of all its 3255
members, may declare by resolution that it is necessary to levy 3256
a tax in excess of the ten-mill limitation for the purpose of 3257
paying the current expenses of the school district and of 3258
partnering community schools, as defined in section 5705.21 of 3259
the Revised Code; that it is necessary to issue general 3260
obligation bonds of the school district for permanent 3261
improvements of the district and to levy an additional tax in 3262
excess of the ten-mill limitation to pay debt charges on the 3263
bonds and any anticipatory securities; and that the question of 3264
the bonds and taxes shall be submitted to the electors of the 3265
school district at a special election, which shall not be 3266
earlier than ninety days after certification of the resolution 3267
to the board of elections, and the date of which shall be 3268
consistent with section 3505.01 of the Revised Code. 3269

The levy of taxes for the current expenses of a partnering 3270
community school under division (J) of this section and the 3271
distribution of proceeds from the tax by a qualifying school 3272
district to partnering community schools is hereby determined to 3273
be a proper public purpose. 3274

(2) The tax for the current expenses of the school 3275
district and of partnering community schools is subject to the 3276
requirements of divisions (B) (3), (4), and (5) of section 3277
5705.21 of the Revised Code. 3278

(3) In addition to the required specifications of the 3279
resolution under division (B) of this section, the resolution 3280
shall express the rate of the tax in mills ~~per~~ for each dollar 3281
of taxable value, state the number of the mills to be levied for 3282
the current expenses of the partnering community schools and the 3283

number of the mills to be levied for the current expenses of the school district, specify the number of years (not exceeding ten) the tax will be levied or that it will be levied for a continuing period of time, and state the first year the tax will be levied.

The resolution shall go into immediate effect upon its passage, and no publication of it is necessary other than that provided in the notice of election. The board of education shall certify a copy of the resolution, along with copies of the auditor's estimate and its resolution under division (A) of this section, to the board of elections immediately after its adoption.

(4) The form of the ballot shall be modified by replacing the ballot form set forth in division (D) (3) of this section with the following:

"Levy an additional property tax for the purpose of the current expenses of the school district and of partnering community schools at a rate not exceeding (insert the number of mills) mills for each ~~one dollar~~ \$1 of ~~valuation~~ taxable value (of which ~~(insert the number of mills to be allocated to partnering community schools)~~ mills is to be allocated to partnering community schools), which amounts to \$..... ~~(insert the rate expressed in dollars and cents)~~ for each ~~one hundred dollars~~ \$100,000 of ~~valuation~~ fair market value, for (insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time)?

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

"

3314

(5) After the approval of a tax for the current expenses 3315
of the school district and of partnering community schools under 3316
division (J) of this section, and prior to the time the first 3317
collection and distribution from the levy can be made, the board 3318
of education may anticipate a fraction of the proceeds of the 3319
levy for the current expenses of the school district and issue 3320
anticipation notes in a principal amount not exceeding fifty per 3321
cent of the estimated proceeds of the levy to be collected 3322
during the first year of the levy and allocated to the school 3323
district. The portion of levy proceeds to be allocated to 3324
partnering community schools shall not be included in the 3325
estimated proceeds anticipated under this division and shall not 3326
be used to pay debt charges on any anticipation notes. 3327

The notes shall be issued as provided in section 133.24 of 3328
the Revised Code, shall have principal payments during each year 3329
after the year of their issuance over a period not to exceed 3330
five years, and may have a principal payment in the year of 3331
their issuance. 3332

(6) A tax for the current expenses of the school district 3333
and of partnering community schools levied under division (J) of 3334
this section for a specified number of years may be renewed or 3335
replaced in the same manner as a tax for the current expenses of 3336
a school district and of partnering community schools levied 3337
under division (B) of section 5705.21 of the Revised Code. A tax 3338
for the current expenses of the school district and of 3339
partnering community schools levied under this division for a 3340
continuing period of time may be decreased in accordance with 3341
section 5705.261 of the Revised Code. 3342

(7) The proceeds from the issuance of the general 3343

obligation bonds under division (J) of this section shall be 3344
used solely to pay for permanent improvements of the school 3345
district and not for permanent improvements of partnering 3346
community schools. 3347

Sec. 5705.219. (A) As used in this section: 3348

(1) "Eligible school district" means a city, local, or 3349
exempted village school district in which the taxes charged and 3350
payable for current expenses on residential/agricultural real 3351
property in the tax year preceding the year in which the levy 3352
authorized by this section will be submitted for elector 3353
approval or rejection are greater than two per cent of the 3354
taxable value of the residential/agricultural real property. 3355

(2) "Residential/agricultural real property" and 3356
"nonresidential/agricultural real property" means the property 3357
classified as such under section 5713.041 of the Revised Code. 3358

(3) "Effective tax rate" and "taxes charged and payable" 3359
have the same meanings as in division (B) of section 319.301 of 3360
the Revised Code. 3361

(B) On or after January 1, 2010, but before January 1, 3362
2015, the board of education of an eligible school district, by 3363
a vote of two-thirds of all its members, may adopt a resolution 3364
proposing to convert existing levies imposed for the purpose of 3365
current expenses into a levy raising a specified amount of tax 3366
money by repealing all or a portion of one or more of those 3367
existing levies and imposing a levy in excess of the ten-mill 3368
limitation that will raise a specified amount of money for 3369
current expenses of the district. 3370

The board of education shall certify a copy of the 3371
resolution to the tax commissioner not later than one hundred 3372

five days before the election upon which the repeal and levy 3373
authorized by this section will be proposed to the electors. 3374
Within ten days after receiving the copy of the resolution, the 3375
tax commissioner shall determine each of the following and 3376
certify the determinations to the board of education: 3377

(1) The dollar amount to be raised by the proposed levy, 3378
which shall be the product of: 3379

(a) The difference between the aggregate effective tax 3380
rate for residential/agricultural real property for the tax year 3381
preceding the year in which the repeal and levy will be proposed 3382
to the electors and twenty mills ~~per~~for each dollar of taxable 3383
value; 3384

(b) The total taxable value of all property on the tax 3385
list of real and public utility property for the tax year 3386
preceding the year in which the repeal and levy will be proposed 3387
to the electors. 3388

(2) The estimated tax rate of the proposed levy. 3389

(3) The existing levies and any portion of an existing 3390
levy to be repealed upon approval of the question. Levies shall 3391
be repealed in reverse chronological order from most recently 3392
imposed to least recently imposed until the sum of the effective 3393
tax rates repealed for residential/agricultural real property is 3394
equal to the difference calculated in division (B) (1) (a) of this 3395
section. 3396

(4) The sum of the following: 3397

(a) The total taxable value of nonresidential/agricultural 3398
real property for the tax year preceding the year in which the 3399
repeal and levy will be proposed to the electors multiplied by 3400
the difference between (i) the aggregate effective tax rate for 3401

nonresidential/agricultural real property for the existing 3402
levies and any portion of an existing levy to be repealed and 3403
(ii) the amount determined under division (B) (1) (a) of this 3404
section, but not less than zero; 3405

(b) The total taxable value of public utility tangible 3406
personal property for the tax year preceding the year in which 3407
the repeal and levy will be proposed to the electors multiplied 3408
by the difference between (i) the aggregate voted tax rate for 3409
the existing levies and any portion of an existing levy to be 3410
repealed and (ii) the amount determined under division (B) (1) (a) 3411
of this section, but not less than zero. 3412

(C) Upon receipt of the certification from the tax 3413
commissioner under division (B) of this section, a majority of 3414
the members of the board of education may adopt a resolution 3415
proposing the repeal of the existing levies as identified in the 3416
certification and the imposition of a levy in excess of the ten- 3417
mill limitation that will raise annually the amount certified by 3418
the commissioner. If the board determines that the tax should be 3419
for an amount less than that certified by the commissioner, the 3420
board may request that the commissioner redetermine the rate 3421
under division (B) (2) of this section on the basis of the lesser 3422
amount the levy is to raise as specified by the board. The 3423
amount certified under division (B) (4) and the levies to be 3424
repealed as certified under division (B) (3) of this section 3425
shall not be redetermined. Within ten days after receiving a 3426
timely request specifying the lesser amount to be raised by the 3427
levy, the commissioner shall redetermine the rate and recertify 3428
it to the board as otherwise provided in division (B) of this 3429
section. Only one such request may be made by the board of 3430
education of an eligible school district. 3431

The resolution shall state the first calendar year in 3432
which the levy will be due; the existing levies and any portion 3433
of an existing levy that will be repealed, as certified by the 3434
commissioner; the term of the levy expressed in years, which may 3435
be any number not exceeding ten, or that it will be levied for a 3436
continuing period of time; and the date of the election, which 3437
shall be the date of a primary or general election. 3438

Immediately upon its passage, the resolution shall go into 3439
effect and shall be certified by the board of education to the 3440
county auditor of the proper county. The county auditor and the 3441
board of education shall proceed as required under section 3442
5705.195 of the Revised Code. No publication of the resolution 3443
is necessary other than that provided for in the notice of 3444
election. Section 5705.196 of the Revised Code shall govern the 3445
matters concerning the election. The submission of a question to 3446
the electors under this section is subject to the limitation on 3447
the number of election dates established by section 5705.214 of 3448
the Revised Code. 3449

(D) The form of the ballot to be used at the election 3450
provided for in this section shall be as follows: 3451

"Shall the existing levy of (insert the voted 3452
millage rate of the levy to be repealed), currently being 3453
charged against residential and agricultural property by 3454
the (insert the name of school district) at a rate of 3455
..... (insert the residential/agricultural real property 3456
effective tax rate of the levy being repealed) for the purpose 3457
of (insert the purpose of the existing levy) be 3458
repealed, and shall a levy be imposed by the (insert 3459
the name of school district) in excess of the ten-mill 3460
limitation for the necessary requirements of the school district 3461

in the sum of (insert the annual amount the levy is 3462
to produce), estimated by the tax commissioner to 3463
require (insert the number of mills) mills for each 3464
one dollar of valuation, which amounts to (insert the 3465
rate expressed in dollars and cents) for each one hundred 3466
dollars of valuation for the initial year of the tax, for a 3467
period of (insert the number of years the levy is to 3468
be imposed, or that it will be levied for a continuing period of 3469
time), commencing in (insert the first year the tax 3470
is to be levied), first due in calendar year (insert 3471
the first calendar year in which the tax shall be due)? 3472

3473

3474

FOR THE REPEAL AND TAX
AGAINST THE REPEAL AND TAX

3475

3476

"

3477

If the question submitted is a proposal to repeal all or a 3478
portion of more than one existing levy, the form of the ballot 3479
shall be modified by substituting the statement "shall the 3480
existing levy of" with "shall existing levies of" and inserting 3481
the aggregate voted and aggregate effective tax rates to be 3482
repealed. 3483

(E) If a majority of the electors voting on the question 3484
submitted in an election vote in favor of the repeal and levy, 3485
the result shall be certified immediately after the canvass by 3486
the board of elections to the board of education. The board of 3487
education may make the levy necessary to raise the amount 3488
specified in the resolution for the purpose stated in the 3489
resolution and shall certify it to the county auditor, who shall 3490

extend it on the current year tax lists for collection. After 3491
the first year, the levy shall be included in the annual tax 3492
budget that is certified to the county budget commission. 3493

(F) A levy imposed under this section for a continuing 3494
period of time may be decreased or repealed pursuant to section 3495
5705.261 of the Revised Code. If a levy imposed under this 3496
section is decreased, the amount calculated under division (B) 3497
(4) of this section and paid under section 5705.2110 of the 3498
Revised Code shall be decreased by the same proportion as the 3499
levy is decreased. If the levy is repealed, no further payments 3500
shall be made to the district under that section. 3501

(G) At any time, the board of education, by a vote of two- 3502
thirds of all of its members, may adopt a resolution to renew a 3503
tax levied under this section. The resolution shall provide for 3504
levying the tax and specifically all of the following: 3505

(1) That the tax shall be called, and designated on the 3506
ballot as, a renewal levy; 3507

(2) The amount of the renewal tax, which shall be no more 3508
than the amount of tax previously collected; 3509

(3) The number of years, not to exceed ten, that the 3510
renewal tax will be levied, or that it will be levied for a 3511
continuing period of time; 3512

(4) That the purpose of the renewal tax is for current 3513
expenses. 3514

The board shall certify a copy of the resolution to the 3515
board of elections not later than ninety days before the date of 3516
the election at which the question is to be submitted, which 3517
shall be the date of a primary or general election. 3518

(H) The form of the ballot to be used at the election on 3519
the question of renewing a levy under this section shall be as 3520
follows: 3521

"Shall a tax levy renewing an existing levy of \$..... 3522
(insert the annual dollar amount the levy is to produce each 3523
year), estimated to require (insert the number of 3524
mills) mills for each ~~one dollar \$1 of valuation taxable value,~~ 3525
which amounts to \$..... for each \$100,000 of fair market 3526
value, be imposed by the (insert the name of school 3527
district) for the purpose of current expenses for a period 3528
of (insert the number of years the levy is to be 3529
imposed, or that it will be levied for a continuing period of 3530
time), commencing in (insert the first year the tax 3531
is to be levied), first due in calendar year (insert 3532
the first calendar year in which the tax shall be due)? 3533

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

"

If the levy submitted is to be for less than the amount of 3538
money previously collected, the form of the ballot shall be 3539
modified to add "and reducing" after "renewing" and to add 3540
before "estimated to require" the statement "be approved at a 3541
tax rate necessary to produce \$..... (insert the lower 3542
annual dollar amount the levy is to produce each year)." 3543

Sec. 5705.233. (A) As used in this section, "criminal 3544
justice facility" means any facility located within the county 3545
in which a tax is levied under this section and for which the 3546
board of commissioners of such county may make an appropriation 3547

under section 307.45 of the Revised Code. 3548

(B) The board of county commissioners of any county, at 3549
any time, may declare by resolution that it may be necessary for 3550
the county to issue general obligation bonds for permanent 3551
improvements to a criminal justice facility, including the 3552
acquisition, construction, enlargement, renovation, or 3553
maintenance of such a facility. The resolution shall state all 3554
of the following: 3555

(1) The necessity and purpose of the bond issue; 3556

(2) The date of the general or special election at which 3557
the question shall be submitted to the electors; 3558

(3) The amount, approximate date, estimated rate of 3559
interest, and maximum number of years over which the principal 3560
of the bonds may be paid; 3561

(4) The necessity of levying a tax outside the ten-mill 3562
limitation to pay debt charges on the bonds and any anticipatory 3563
securities. 3564

On adoption of the resolution, the board of county 3565
commissioners shall certify a copy of it to the county auditor. 3566
The county auditor promptly shall estimate and certify to the 3567
board the average annual property tax rate required throughout 3568
the stated maturity of the bonds to pay debt charges on the 3569
bonds, in the same manner as under division (C) of section 3570
133.18 of the Revised Code. Division (B) of section 5705.03 of 3571
the Revised Code does not apply to tax levy proceedings 3572
initiated under this section. 3573

(C) After receiving the county auditor's certification 3574
under division (B) of this section, the board of county 3575
commissioners may declare by resolution that the amount of taxes 3576

that can be raised within the ten-mill limitation will be 3577
insufficient to provide an adequate amount for the present and 3578
future criminal justice requirements of the county; that it is 3579
necessary to issue general obligation bonds of the county for 3580
permanent improvements to a criminal justice facility and to 3581
levy an additional tax in excess of the ten-mill limitation to 3582
pay debt charges on the bonds and any anticipatory securities; 3583
that it is necessary for a specified number of years or for a 3584
continuing period of time to levy additional taxes in excess of 3585
the ten-mill limitation to provide funds for the acquisition, 3586
construction, enlargement, renovation, maintenance, and 3587
financing of permanent improvements to such a criminal justice 3588
facility or to pay for operating expenses of the facility and 3589
other criminal justice services for which the board may make an 3590
appropriation under section 307.45 of the Revised Code, or both; 3591
and that the question of the bonds and taxes shall be submitted 3592
to the electors of the county at a general or special election, 3593
which shall not be earlier than ninety days after certification 3594
of the resolution to the board of elections, and the date of 3595
which shall be consistent with section 3501.01 of the Revised 3596
Code. The resolution shall specify all of the following: 3597

(1) The county auditor's estimate of the average annual 3598
property tax rate required throughout the stated maturity of the 3599
bonds to pay debt charges on the bonds; 3600

(2) The proposed rate of the tax, if any, for operating 3601
expenses and criminal justice services, the first year the tax 3602
will be levied, and the number of years it will be levied, or 3603
that it will be levied for a continuing period of time; 3604

(3) The proposed rate of the tax, if any, for permanent 3605
improvements to a criminal justice facility, the first year the 3606

tax will be levied, and the number of years it will be levied, 3607
or that it will be levied for a continuing period of time. 3608

The resolution shall go into immediate effect upon its 3609
passage, and no publication of it is necessary other than that 3610
provided in the notice of election. The board of county 3611
commissioners shall certify a copy of the resolution, along with 3612
copies of the auditor's estimate and its resolution under 3613
division (B) of this section, to the board of elections 3614
immediately after its adoption. 3615

(D) The board of elections shall make the arrangements for 3616
the submission of the question proposed under division (C) of 3617
this section to the electors of the county, and the election 3618
shall be conducted, canvassed, and certified in the same manner 3619
as regular elections in the county for the election of county 3620
officers. The resolution shall be put before the electors as one 3621
ballot question, with a favorable vote indicating approval of 3622
the bond issue, the levy to pay debt charges on the bonds and 3623
any anticipatory securities, the operating expenses and criminal 3624
justice services levy, and the permanent improvements levy, as 3625
those levies may be proposed. The board of elections shall 3626
publish notice of the election in a newspaper of general 3627
circulation in the county once a week for two consecutive weeks, 3628
or as provided in section 7.16 of the Revised Code, before the 3629
election. If a board of elections operates and maintains a web 3630
site, that board also shall post notice of the election on its 3631
web site for thirty days before the election. The notice of 3632
election shall state all of the following: 3633

(1) The principal amount of the proposed bond issue; 3634

(2) The permanent improvements for which the bonds are to 3635
be issued; 3636

(3) The maximum number of years over which the principal 3637
of the bonds may be paid; 3638

(4) The estimated additional average annual property tax 3639
rate to pay the debt charges on the bonds, as certified by the 3640
county auditor; 3641

(5) The proposed rate of the additional tax, if any, for 3642
operating expenses and criminal justice services; 3643

(6) The number of years the operating expenses or criminal 3644
justice services tax will be in effect, or that it will be in 3645
effect for a continuing period of time; 3646

(7) The proposed rate of the additional tax, if any, for 3647
permanent improvements; 3648

(8) The number of years the permanent improvements tax 3649
will be in effect, or that it will be in effect for a continuing 3650
period of time; 3651

(9) The time and place of the election. 3652

(E) The form of the ballot for an election under this 3653
section is as follows: 3654

"Shall be authorized to do the following: 3655

(1) Issue bonds for the purpose of in the 3656
principal amount of \$....., to be repaid annually over a 3657
maximum period of years, and levy a property tax outside 3658
the ten-mill limitation, estimated by the county auditor to 3659
average over the bond repayment period mills for each ~~one-~~ 3660
~~dollar \$1 of tax valuation taxable value,~~ which amounts to 3661
\$.~~..... (rate expressed in cents or dollars and cents, such as-~~ 3662
~~"36 cents" or "\$1.41")~~ for each ~~\$100~~\$100,000 of ~~tax valuation-~~ 3663
fair market value, to pay the annual debt charges on the bonds, 3664

and to pay debt charges on any notes issued in anticipation of 3665
those bonds?" 3666

If either a levy for permanent improvements or a levy for 3667
operating expenses and criminal justice services is proposed, or 3668
both are proposed, the ballot also shall contain the following 3669
language, as appropriate: 3670

"(2) Levy an additional property tax to provide funds for 3671
the acquisition, construction, enlargement, renovation, 3672
maintenance, and financing of permanent improvements to a 3673
criminal justice facility at a rate not exceeding mills 3674
for each ~~one dollar~~ \$1 of tax valuation taxable value, which 3675
amounts to \$..... ~~(rate expressed in cents or dollars and~~ 3676
~~cents)~~ for each \$100-\$100,000 of tax valuation fair market 3677
value, for (number of years of the levy, or a continuing 3678
period of time)? 3679

(3) Levy an additional property tax to pay operating 3680
expenses of a criminal justice facility and provide other 3681
criminal justice services at a rate not exceeding mills 3682
for each ~~one dollar~~ \$1 of tax valuation taxable value, which 3683
amounts to \$..... ~~(rate expressed in cents or dollars and~~ 3684
~~cents)~~ for each \$100-\$100,000 of tax valuation fair market 3685
value, for (number of years of the levy, or a continuing 3686
period of time)? 3687

FOR THE BOND ISSUE AND LEVY (OR LEVIES) 3688

AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)" 3689

(F) The board of elections promptly shall certify the 3690
results of the election to the tax commissioner and the county 3691
auditor. If a majority of the electors voting on the question 3692
vote for it, the board of county commissioners may proceed with 3693

issuance of the bonds and the levy and collection of the 3694
property tax for the debt service on the bonds and any 3695
anticipatory securities in the same manner and subject to the 3696
same limitations as for securities issued under section 133.18 3697
of the Revised Code, and with the levy and collection of the 3698
property tax or taxes for operating expenses and criminal 3699
justice services and for permanent improvements at the 3700
additional rate or any lesser rate in excess of the ten-mill 3701
limitation. Any securities issued by the board of commissioners 3702
under this section are Chapter 133. securities, as that term is 3703
defined in section 133.01 of the Revised Code. 3704

(G) (1) After the approval of a tax for operating expenses 3705
and criminal justice services under this section and before the 3706
time the first collection and distribution from the levy can be 3707
made, the board of county commissioners may anticipate a 3708
fraction of the proceeds of the levy and issue anticipation 3709
notes in a principal amount not exceeding fifty per cent of the 3710
total estimated proceeds of the tax to be collected during the 3711
first year of the levy. 3712

(2) After the approval of a tax under this section for 3713
permanent improvements to a criminal justice facility, the board 3714
of county commissioners may anticipate a fraction of the 3715
proceeds of the tax and issue anticipation notes in a principal 3716
amount not exceeding fifty per cent of the total estimated 3717
proceeds of the tax remaining to be collected in each year over 3718
a period of five years after issuance of the notes. 3719

Anticipation notes under this section shall be issued as 3720
provided in section 133.24 of the Revised Code. Notes issued 3721
under division (G) of this section shall have principal payments 3722
during each year after the year of their issuance over a period 3723

not to exceed five years, and may have a principal payment in 3724
the year of their issuance. 3725

(H) A tax for operating expenses and criminal justice 3726
services or for permanent improvements levied under this section 3727
for a specified number of years may be renewed or replaced in 3728
the same manner as a tax for current operating expenses or 3729
permanent improvements levied under section 5705.19 of the 3730
Revised Code. A tax levied under this section for a continuing 3731
period of time may be decreased in accordance with section 3732
5705.261 of the Revised Code. 3733

Sec. 5705.25. (A) A copy of any resolution adopted as 3734
provided in section 5705.19 or 5705.2111 of the Revised Code 3735
shall be certified by the taxing authority to the board of 3736
elections of the proper county not less than ninety days before 3737
the general election in any year, and the board shall submit the 3738
proposal to the electors of the subdivision at the succeeding 3739
November election. In the case of a qualifying library levy, the 3740
board shall submit the question to the electors of the library 3741
district or association library district. Except as otherwise 3742
provided in this division, a resolution to renew an existing 3743
levy, regardless of the section of the Revised Code under which 3744
the tax was imposed, shall not be placed on the ballot unless 3745
the question is submitted at the general election held during 3746
the last year the tax to be renewed may be extended on the real 3747
and public utility property tax list and duplicate, or at any 3748
election held in the ensuing year. The limitation of the 3749
foregoing sentence does not apply to a resolution to renew and 3750
increase or to renew part of an existing levy that was imposed 3751
under section 5705.191 of the Revised Code to supplement the 3752
general fund for the purpose of making appropriations for one or 3753
more of the following purposes: for public assistance, human or 3754

social services, relief, welfare, hospitalization, health, and 3755
support of general hospitals. The limitation of the second 3756
preceding sentence also does not apply to a resolution that 3757
proposes to renew two or more existing levies imposed under 3758
section 5705.222 or division (L) of section 5705.19 of the 3759
Revised Code, or under section 5705.21 or 5705.217 of the 3760
Revised Code, in which case the question shall be submitted on 3761
the date of the general or primary election held during the last 3762
year at least one of the levies to be renewed may be extended on 3763
the real and public utility property tax list and duplicate, or 3764
at any election held during the ensuing year. For purposes of 3765
this section, a levy shall be considered to be an "existing 3766
levy" through the year following the last year it can be placed 3767
on that tax list and duplicate. 3768

The board shall make the necessary arrangements for the 3769
submission of such questions to the electors of such 3770
subdivision, library district, or association library district, 3771
and the election shall be conducted, canvassed, and certified in 3772
the same manner as regular elections in such subdivision, 3773
library district, or association library district for the 3774
election of county officers. Notice of the election shall be 3775
published in a newspaper of general circulation in the 3776
subdivision, library district, or association library district 3777
once a week for two consecutive weeks, or as provided in section 3778
7.16 of the Revised Code, prior to the election. If the board of 3779
elections operates and maintains a web site, the board of 3780
elections shall post notice of the election on its web site for 3781
thirty days prior to the election. The notice shall state all of 3782
the ~~purpose, the following:~~ 3783

(1) The purpose; 3784

(2) The proposed rate or, if the levy is to renew and 3785
increase an existing levy, increase in rate, expressed in 3786
dollars ~~and cents~~ for each one hundred thousand dollars of 3787
~~valuation~~ fair market value as well as in mills for each one 3788
dollar of ~~valuation,~~ the taxable value; 3789

(3) If the levy is to renew and decrease an existing levy, 3790
the rate of the existing levy expressed in mills for each one 3791
dollar of taxable value; 3792

(4) If applicable to the tax, that the tax is a renewal or 3793
a renewal with an increase or decrease of an existing levy; 3794

(5) The number of years during which the ~~increase~~ tax will 3795
be in effect, ~~the~~ ; 3796

(6) The first month and year in which the tax will be 3797
levied, and the ~~renewed,~~ or renewed and increased or decreased; 3798

(7) If the tax is to renew or renew and increase a 3799
reduction factor levy, the estimated effective rate multiplied 3800
by one hundred thousand dollars of fair market value for each 3801
class of property; 3802

(8) If the tax is to renew and decrease a reduction factor 3803
levy, the reduction in tax multiplied by one hundred thousand 3804
dollars of fair market value for each class of property; 3805

(9) The time and place of the election. 3806

(B) ~~The~~ (1) Except as provided in divisions (B) (2) and (3) 3807
of this section, the form of the ballots cast at an election 3808
held pursuant to division (A) of this section shall be as 3809
follows: 3810

"An additional tax for the benefit of (name of subdivision 3811
or public library) for the purpose of (purpose stated 3812

in the resolution) at a rate not exceeding 3813
 mills for each ~~one dollar~~ \$1 of valuation taxable value, which 3814
 amounts to ~~(rate expressed in dollars and cents)~~ \$..... 3815
 for each ~~one hundred dollars~~ \$100,000 of valuation fair market 3816
value, for (life of indebtedness or number of years the 3817
 levy is to run). 3818

For the Tax Levy
Against the Tax Levy

3819
3820
3821

"

3822

(2) (a) For a tax proposing to renew a reduction factor 3823
renewal levy at the same rate, the form of the ballots cast at 3824
an election held pursuant to division (A) of this section shall 3825
be as follows: 3826

"A renewal of a tax for the benefit of (name of 3827
subdivision or public library) for the purpose of (purpose 3828
stated in the resolution) for (number of years the levy is 3829
to run) at a rate not exceeding mills for each \$1 of 3830
taxable value, the estimated effective rate of which for 3831
(the tax year for which the levy will commence) amounts to \$.... 3832
for each \$100,000 of fair market value on residential and 3833
agricultural real property and \$.... for each \$100,000 of fair 3834
market value on other real property. 3835

<u> FOR THE TAX LEVY</u>
<u> AGAINST THE TAX LEVY</u>

3836
3837
3838

"

3839

(b) For a tax proposing to renew and increase a reduction 3840

factor renewal levy, the form of the ballots cast at an election 3841
held pursuant to division (A) of this section shall be as 3842
follows: 3843

"A renewal of mills for each \$1 of taxable value, the 3844
estimated effective rate of which for (the tax year for 3845
which the levy will commence) amounts to \$.... for each \$100,000 3846
of fair market value on residential and agricultural real 3847
property and \$.... for each \$100,000 of fair market value on 3848
other real property; and an increase of mills for each \$1 3849
of taxable value, which amounts to an increase of \$.... for each 3850
\$100,000 of fair market value, to constitute a tax for the 3851
benefit of (name of subdivision or public library) for the 3852
purpose of (purpose stated in the resolution) for 3853
(number of years the levy is to run). 3854

<u> FOR THE TAX LEVY</u>
<u> AGAINST THE TAX LEVY</u>

3855
3856
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"

3858

(c) For a tax proposing to renew and decrease a reduction 3859
factor renewal levy, the form of the ballots cast at an election 3860
held pursuant to division (A) of this section shall be as 3861
follows: 3862

"A renewal of part of an existing tax for the benefit 3863
of (name of subdivision or public library) for the purpose 3864
of (purpose stated in the resolution) for (number of 3865
years the levy is to run), being a reduction from mills for 3866
each \$1 of taxable value to mills for each \$1 of taxable 3867
value, which amounts to a reduction in tax of \$.... for each 3868
\$100,000 of fair market value on residential and agricultural 3869

real property and \$.... for each \$100,000 of fair market value 3870
on other real property. 3871

<u> FOR THE TAX LEVY</u>
<u> AGAINST THE TAX LEVY</u>

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3873
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"

3875

(3) For a tax proposing to renew or renew and increase or 3876
decrease an existing levy that is not a reduction factor renewal 3877
levy, the form of the ballots cast at an election held pursuant 3878
to division (A) of this section shall be as provided under 3879
division (B) (1) of this section, except that the form may be 3880
changed by substituting for the words "An additional" at the 3881
beginning of the form the words "A renewal of a" in case of a 3882
proposal to renew an existing levy in the same amount; the words 3883
"A renewal of mills for each \$1 of taxable value and an 3884
increase of mills to constitute a" in the case of an 3885
increase; or the words "A renewal of part of an existing levy, 3886
being a reduction of mills for each \$1 of taxable value, to 3887
constitute a" in the case of a decrease of the existing levy. 3888

(C) If the levy is to be in effect for a continuing period 3889
of time, the notice of election and the form of ballot shall so 3890
state instead of setting forth a specified number of years for 3891
the levy. 3892

If the tax is to be placed on the current tax list, the 3893
form of the ballot shall be modified by adding, after the 3894
statement of the number of years the levy is to run, the phrase 3895
", commencing in (first year the tax is to be 3896
levied), first due in calendar year (first calendar 3897
year in which the tax shall be due)." 3898

~~If the levy submitted is a proposal to renew, increase, or decrease an existing levy, the form of the ballot specified in division (B) of this section may be changed by substituting for the words "An additional" at the beginning of the form, the words "A renewal of a" in case of a proposal to renew an existing levy in the same amount; the words "A renewal of mills and an increase of mills to constitute a" in the case of an increase; or the words "A renewal of part of an existing levy, being a reduction of mills, to constitute a" in the case of a decrease in the proposed levy.~~

If the levy submitted is a proposal to renew two or more existing levies imposed under section 5705.222 or division (L) of section 5705.19 of the Revised Code, or under section 5705.21 or 5705.217 of the Revised Code, the form of the ballot specified in division (B) (2) or (3) of this section shall be modified ~~by substituting for the words "an additional tax" the words "a renewal of (insert to include the number of existing levies to be renewed) existing taxes."~~

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

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

(D) A levy voted in excess of the ten-mill limitation under this section shall be certified to the tax commissioner.

In the first year of the levy, it shall be extended on the tax lists after the February settlement succeeding the election. If the 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 taxing authority, who shall make the necessary levy and certify it to the county auditor, who shall extend it on the tax lists for collection. After the first year, the tax levy shall be included in the annual tax budget that is certified to the county budget commission.

Sec. 5705.251. (A) A copy of a resolution adopted under section 5705.212 or 5705.213 of the Revised Code shall be certified by the board of education to the board of elections of the proper county not less than ninety days before the date of the election specified in the resolution, and the board of elections shall submit the proposal to the electors of the school district at a special election to be held on that date. The board of elections shall make the necessary arrangements for the submission of the question or questions 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 school district for the election of county officers. Notice of the election shall be published in a newspaper of general circulation in the subdivision once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, prior to the election. If the board of elections operates and maintains a web site, the board of elections shall post notice of the election on its web site for thirty days prior to the election.

(1) In the case of a resolution adopted under section

5705.212 of the Revised Code, the notice shall state separately, 3960
for each tax being proposed, ~~the purpose; the proposed increase~~ 3961
~~in rate, expressed in dollars and cents for each one hundred~~ 3962
~~dollars of valuation as well as in mills for each one dollar of~~ 3963
~~valuation; the number of years during which the increase will be~~ 3964
~~in effect; and the first calendar year in which the tax will be~~ 3965
~~due. For an election on the question of a renewal levy, the~~ 3966
~~notice shall state the purpose; the proposed rate, expressed in~~ 3967
~~dollars and cents for each one hundred dollars of valuation as~~ 3968
~~well as in mills for each one dollar of valuation; and the~~ 3969
~~number of years the tax will be in effect~~ all applicable 3970
information required under divisions (A) (1) to (9) of section 3971
5705.25 of the Revised Code. If the resolution is adopted under 3972
division (C) of that section, the rate of each tax being 3973
proposed shall be expressed as both the total rate and the 3974
portion of the total rate to be allocated to the qualifying 3975
school district and the portion to be allocated to partnering 3976
community schools. 3977

(2) In the case of a resolution adopted under section 3978
5705.213 of the Revised Code, the notice shall state the 3979
purpose; the amount proposed to be raised by the tax in the 3980
first year it is levied; the estimated average additional tax 3981
rate for the first year it is proposed to be levied, expressed 3982
in mills for each one dollar of ~~valuation~~ taxable value and in 3983
dollars ~~and cents~~ for each one hundred thousand dollars of 3984
~~valuation~~ fair market value; the number of years during which 3985
the increase will be in effect; and the first calendar year in 3986
which the tax will be due. The notice also shall state the 3987
amount by which the amount to be raised by the tax may be 3988
increased in each year after the first year. The amount of the 3989
allowable increase may be expressed in terms of a dollar 3990

increase over, or a percentage of, the amount raised by the tax 3991
in the immediately preceding year. For an election on the 3992
question of a renewal levy, the notice shall state the purpose; 3993
the amount proposed to be raised by the tax; the estimated tax 3994
rate, expressed in mills for each one dollar of ~~valuation~~ 3995
taxable value and in dollars ~~and cents~~ for each one hundred 3996
thousand dollars of valuation fair market value; and the number 3997
of years the tax will be in effect. 3998

In any case, the notice also shall state the time and 3999
place of the election. 4000

(B) (1) The form of the ballot in an election on taxes 4001
proposed under section 5705.212 of the Revised Code shall be as 4002
follows: 4003

"Shall the school district be authorized to 4004
levy taxes for current expenses, the aggregate rate of which may 4005
increase in (number) increment(s) of not more than 4006
mill(s) for each ~~dollar \$1 of valuation taxable value~~, from an 4007
original rate of mill(s) for each ~~dollar \$1 of valuation~~ 4008
taxable value, which amounts to \$..... ~~(rate expressed in~~ 4009
~~dollars and cents)~~ for each ~~one hundred dollars \$100,000 of~~ 4010
valuation fair market value, to a maximum rate of mill(s) 4011
for each ~~dollar \$1 of valuation taxable value~~, which amounts to 4012
\$..... ~~(rate expressed in dollars and cents)~~ for each ~~one~~ 4013
~~hundred dollars \$100,000 of valuation fair market value~~? The 4014
original tax is first proposed to be levied in (the first 4015
year of the tax), and the incremental tax in (the first 4016
year of the increment) (if more than one incremental tax is 4017
proposed in the resolution, the first year that each incremental 4018
tax is proposed to be levied shall be stated in the preceding 4019
format, and the increments shall be referred to as the first, 4020

second, third, or fourth increment, depending on their number). 4021
The aggregate rate of tax so authorized will (insert 4022
either, "expire with the original rate of tax which shall be in 4023
effect for years" or "be in effect for a continuing 4024
period of time"). 4025

FOR THE TAX LEVIES
AGAINST THE TAX LEVIES

4026
4027
4028

"

4029

If the tax is proposed by a qualifying school district 4030
under division (C) (1) of section 5705.212 of the Revised Code, 4031
the form of the ballot shall be modified by adding, after the 4032
phrase "each ~~dollar~~ \$1 of valuation taxable value," the 4033
following: "(of which mills is to be allocated to 4034
partnering community schools)." 4035

(2) The form of the ballot in an election on the question 4036
of a renewal levy under section 5705.212 of the Revised Code 4037
shall be as follows: 4038

~~"Shall the school district be authorized to 4039
renew a tax for current expenses at a rate not 4040
exceeding mills for each dollar of valuation, which 4041
amounts to (rate expressed in dollars and cents) for 4042
each one hundred dollars of valuation, for (number of 4043
years the levy shall be in effect, or a continuing period of 4044
time)?" 4045~~

 FOR THE TAX LEVY
 AGAINST THE TAX LEVY

4046
4047

"

4048

required for a renewal levy under divisions (B) (2) (a) to (c) of 4049
section 5705.25 of the Revised Code. 4050

If the tax is proposed by a qualifying school district 4051
under division (C) (2) of section 5705.212 of the Revised Code 4052
and the total rate and the rates allocated to the school 4053
district and partnering community schools are to remain the same 4054
as those of the levy being renewed, the form of the ballot shall 4055
be modified by adding, after the phrase "each ~~dollar~~ \$1 of 4056
~~valuation taxable value,~~" the following: "(of which mills 4057
is to be allocated to partnering community schools)." If the 4058
total rate is to be increased, the form of the ballot shall 4059
state ~~that the proposal is to renew the existing tax with an~~ 4060
~~increase in rate and shall state the increase in rate, the~~ 4061
portion of the total rate resulting from the increase, ~~and, of~~ 4062
~~that rate, the portion of the rate that is~~ to be allocated to 4063
partnering community schools. If the total rate is to be 4064
decreased, the form of the ballot shall state ~~that the proposal~~ 4065
~~is to renew a part of the existing tax and shall state the~~ 4066
~~reduction in rate, the portion of the~~ total rate resulting from 4067
the decrease, ~~and, of that rate, the portion of the rate~~ that is 4068
to be allocated to partnering community schools. 4069

(3) If a tax proposed by a ballot form prescribed in 4070
division (B) (1) or (2) of this section is to be placed on the 4071
current tax list, the form of the ballot shall be modified by 4072
adding, after the statement of the number of years the levy is 4073
to be in effect, the phrase ", commencing in (first 4074
year the tax is to be levied), first due in calendar 4075
year (first calendar year in which the tax shall be 4076
due)." 4077

(C) The form of the ballot in an election on a tax 4078

proposed under section 5705.213 of the Revised Code shall be as 4079
follows: 4080

"Shall the school district be authorized to levy 4081
the following tax for current expenses? The tax will first be 4082
levied in (year) to raise \$..... (dollars). In 4083
the (number of years) following years, the tax will 4084
increase by not more than (per cent or dollar amount of 4085
increase) each year, so that, during (last year of the 4086
tax), the tax will raise approximately \$..... (dollars). The 4087
county auditor estimates that the rate ~~of the tax per dollar of~~ 4088
~~valuation~~ will be mill(s) for each \$1 of taxable value, 4089
which amounts to \$..... ~~per one hundred dollars for each~~ 4090
\$100,000 of valuation fair market value, both during 4091
(first year of the tax), and mill(s) for each \$1 of 4092
taxable value, which amounts to \$..... ~~per one hundred dollars~~ 4093
~~for each \$100,000 of valuation fair market value,~~ during 4094
(last year of the tax). The tax will not be levied after 4095
(year). 4096

FOR THE TAX LEVY
AGAINST THE TAX LEVY

" 4100

The form of the ballot in an election on the question of a 4101
renewal levy under section 5705.213 of the Revised Code shall be 4102
as follows: 4103

"Shall the school district be authorized to 4104
renew a tax for current expenses which will raise \$..... 4105
(dollars), estimated by the county auditor to be mills 4106
for each ~~dollar~~ \$1 of valuation taxable value, which amounts to 4107

~~\$. (rate expressed in dollars and cents) for each one-~~ 4108
~~hundred dollars \$100,000 of valuation, fair market value?~~ The tax 4109
shall be in effect for (the number of years the levy 4110
shall be in effect, or a continuing period of time). 4111

FOR THE TAX LEVY
AGAINST THE TAX LEVY

4112
4113
4114

" 4115

If the tax is to be placed on the current tax list, the 4116
form of the ballot shall be modified by adding, after the 4117
statement of the number of years the levy is to be in effect, 4118
the phrase ", commencing in (first year the tax is to 4119
be levied), first due in calendar year (first 4120
calendar year in which the tax shall be due)." 4121

(D) The question covered by a resolution adopted under 4122
section 5705.212 or 5705.213 of the Revised Code shall be 4123
submitted as a separate question, but may be printed on the same 4124
ballot with any other question submitted at the same election, 4125
other than the election of officers. More than one question may 4126
be submitted at the same election. 4127

(E) Taxes voted in excess of the ten-mill limitation under 4128
division (B) or (C) of this section shall be certified to the 4129
tax commissioner. If an additional tax is to be placed upon the 4130
tax list of the current year, as specified in the resolution 4131
providing for its submission, the result of the election shall 4132
be certified immediately after the canvass by the board of 4133
elections to the board of education. The board of education 4134
immediately shall make the necessary levy and certify it to the 4135
county auditor, who shall extend it on the tax list for 4136

collection. After the first year, the levy shall be included in 4137
the annual tax budget that is certified to the county budget 4138
commission. 4139

Sec. 5705.261. (A) The question of decrease of an 4140
increased rate of levy approved for a continuing period of time 4141
by the voters of a subdivision or, in the case of a qualifying 4142
library levy, the voters of the library district or association 4143
library district, may be initiated by the filing of a petition 4144
with the board of elections of the proper county not less than 4145
ninety days before the general election in any year requesting 4146
that an election be held on such question. Such petition shall 4147
state the amount of the proposed decrease in the rate of levy 4148
and shall be signed by qualified electors residing in the 4149
subdivision, library district, or association library district 4150
equal in number to at least ten per cent of the total number of 4151
votes cast in the subdivision, library district, or association 4152
library district for the office of governor at the most recent 4153
general election for that office. Only one such petition may be 4154
filed during each five-year period following the election at 4155
which the voters approved the increased rate for a continuing 4156
period of time. 4157

After determination by it that such petition is valid, the 4158
board of elections shall ~~submit~~ do both of the following: 4159

(1) Request that the county auditor of each county in 4160
which territory of the subdivision, library district, or 4161
association library district is located certify to the board the 4162
information described in division (B) of this section. Each 4163
county auditor shall certify such information to the board of 4164
elections within ten days after receiving the board's request. 4165

(2) Submit the question to the electors of the 4166

subdivision, library district, or association library district 4167
at the succeeding general election pursuant to division (B) of 4168
this section. ~~The~~ 4169

(B) The election shall be conducted, canvassed, and 4170
certified in the same manner as regular elections in such 4171
subdivision, library district, or association library district 4172
for county offices. Notice of the election shall be published in 4173
a newspaper of general circulation in the district once a week 4174
for two consecutive weeks, or as provided in section 7.16 of the 4175
Revised Code, prior to the election. If the board of elections 4176
operates and maintains a web site, the board of elections shall 4177
post notice of the election on its web site for thirty days 4178
prior to the election. The notice shall state that the question 4179
is the decrease of an existing tax, the purpose for which the 4180
tax is being levied, the amount of the rate of the existing tax 4181
and the proposed decrease in rate of the decreased tax expressed 4182
in mills for each one dollar in taxable value, and the reduction 4183
in tax multiplied by one hundred thousand dollars of fair market 4184
value for each class of property that would result if the 4185
question is approved, and the time and place of the election. 4186
~~The~~ 4187

The form of the ballot cast at ~~such the~~ election shall be 4188
~~prescribed by the secretary of state. The~~ as follows: 4189

"A decrease of an existing tax levied for the benefit 4190
of (name of subdivision or public library) for the purpose 4191
of (purpose stated in the resolution), being a reduction 4192
from mills for each \$1 of taxable value to mills for 4193
each \$1 of taxable value, which amounts to a reduction in tax of 4194
\$. for each \$100,000 of fair market value on residential and 4195
agricultural real property and \$. for each \$100,000 of fair 4196

market value on other real property." 4197

<u> FOR THE TAX DECREASE</u>
<u> AGAINST THE TAX DECREASE</u>

4198

4199

4200

"

4201

The question covered by ~~such~~ the petition shall be 4202
submitted as a separate proposition but it may be printed on the 4203
same ballot with any other propositions submitted at the same 4204
election other than the election of officers. If a majority of 4205
the qualified electors voting on the question of a decrease at 4206
such election approve the proposed decrease in rate, the result 4207
of the election shall be certified immediately after the canvass 4208
by the board of elections to the appropriate taxing authority, 4209
which shall thereupon, after the current year, cease to levy 4210
such increased rate or levy such tax at such reduced rate upon 4211
the ~~duplicate~~ tax list of the subdivision, library district, or 4212
association library district. If notes have been issued in 4213
anticipation of the collection of such levy, the taxing 4214
authority shall continue to levy and collect under authority of 4215
the election authorizing the original levy such amounts as will 4216
be sufficient to pay the principal of and interest on such 4217
anticipation notes as the same fall due. 4218

In the case of a levy for the current expenses of a 4219
qualifying school district and of partnering community schools 4220
imposed under section 5705.192, division (B) of section 5705.21,
division (C) of section 5705.212, or division (J) of section 4222
5705.218 of the Revised Code for a continuing period of time, 4223
the rate allocated to the school district and to partnering 4224
community schools shall each be decreased by a number of mills 4225
per dollar that is proportionate to the decrease in the rate of 4226

the levy in proportion to the rate at which the levy was imposed 4227
before the decrease. 4228

Sec. 5705.55. (A) The board of directors of a lake 4229
facilities authority, by a vote of two-thirds of all its 4230
members, may at any time declare by resolution that the amount 4231
of taxes which may be raised within the ten-mill limitation by 4232
levies on the current tax duplicate will be insufficient to 4233
provide an adequate amount for the necessary requirements of the 4234
authority, that it is necessary to levy a tax in excess of such 4235
limitation for any of the purposes specified in divisions (A), 4236
(B), (F), and (H) of section 5705.19 of the Revised Code, and 4237
that the question of such additional tax levy shall be submitted 4238
by the board to the electors residing within the boundaries of 4239
the impacted lake district on the day of a primary or general 4240
election. The resolution shall conform to section 5705.19 of the 4241
Revised Code, except that the tax levy may be in effect for no 4242
more than five years, as set forth in the resolution, unless the 4243
levy is for the payment of debt charges, and the total number of 4244
mills levied for each dollar of taxable valuation that may be 4245
levied under this section for any tax year shall not exceed one 4246
mill. If the levy is for the payment of debt charges, the levy 4247
shall be for the life of the bond indebtedness. 4248

The resolution shall specify the date of holding the 4249
election, which shall not be earlier than ninety days after the 4250
adoption and certification of the resolution to the board of 4251
elections. The resolution shall not include a levy on the 4252
current tax list and duplicate unless the election is to be held 4253
at or prior to the first Tuesday after the first Monday in 4254
November of the current tax year. 4255

The resolution shall be certified to the board of 4256

elections of the proper county or counties not less than ninety 4257
days before the date of the election. The resolution shall go 4258
into immediate effect upon its passage, and no publication of 4259
the resolution shall be necessary other than that provided in 4260
the notice of election. Section 5705.25 of the Revised Code 4261
shall govern the arrangements for the submission of such 4262
question and other matters concerning the election, to which 4263
that section refers, except that the election shall be held on 4264
the date specified in the resolution. If a majority of the 4265
electors voting on the question so submitted in an election vote 4266
in favor of the levy, the board of directors may forthwith make 4267
the necessary levy within the boundaries of the impacted lake 4268
district at the additional rate in excess of the ten-mill 4269
limitation on the tax list, for the purpose stated in the 4270
resolution. The tax levy shall be included in the next annual 4271
tax budget that is certified to the county budget commission. 4272

(B) The form of the ballot in an election held on the 4273
question of levying a tax proposed pursuant to this section 4274
shall be as follows or in any other form acceptable to the 4275
secretary of state: 4276

"A tax for the benefit of (name of lake facilities 4277
authority) for the purpose of at a rate 4278
not exceeding mills for each ~~one dollar~~ \$1 of 4279
~~valuation taxable value~~, which amounts to ~~(rate expressed in~~ 4280
~~dollars and cents)~~ \$..... for each ~~one hundred dollars~~ 4281
\$100,000 of ~~valuation~~ fair market value, for (life 4282
of indebtedness or number of years the levy is to run). 4283

For the Tax Levy
Against the Tax Levy

4284
4285
4286

"

4287

(C) On approval of the levy, notes may be issued in 4288
anticipation of the collection of the proceeds of the tax levy, 4289
other than the proceeds to be received for the payment of bond 4290
debt charges, in the amount and manner and at the times as are 4291
provided in section 5705.193 of the Revised Code, for the 4292
issuance of notes by a county in anticipation of the proceeds of 4293
a tax levy. The lake facilities authority may borrow money in 4294
anticipation of the collection of current revenues as provided 4295
in section 133.10 of the Revised Code. 4296

(D) If a tax is levied under this section in a tax year, 4297
no other taxing authority of a subdivision or taxing unit, 4298
including a port authority, may levy a tax on property in the 4299
impacted lake district in the same tax year if the purpose of 4300
the levy is substantially the same as the purpose for which the 4301
lake facilities authority of the impacted lake district was 4302
created. 4303

Sec. 5748.01. As used in this chapter: 4304

(A) "School district income tax" means an income tax 4305
adopted under one of the following: 4306

(1) Former section 5748.03 of the Revised Code as it 4307
existed prior to its repeal by Amended Substitute House Bill No. 4308
291 of the 115th general assembly; 4309

(2) Section 5748.03 of the Revised Code as enacted in 4310
Substitute Senate Bill No. 28 of the 118th general assembly; 4311

(3) Section 5748.08 of the Revised Code as enacted in 4312
Amended Substitute Senate Bill No. 17 of the 122nd general 4313
assembly; 4314

(4) Section 5748.021 of the Revised Code;	4315
(5) Section 5748.081 of the Revised Code;	4316
(6) Section 5748.09 of the Revised Code.	4317
(B) "Individual" means an individual subject to the tax levied by section 5747.02 of the Revised Code.	4318 4319
(C) "Estate" means an estate subject to the tax levied by section 5747.02 of the Revised Code.	4320 4321
(D) "Taxable year" means a taxable year as defined in division (M) of section 5747.01 of the Revised Code.	4322 4323
(E) "Taxable income" means:	4324
(1) In the case of an individual, one of the following, as specified in the resolution imposing the tax:	4325 4326
(a) Ohio adjusted gross income for the taxable year as defined in division (A) of section 5747.01 of the Revised Code, less the exemptions provided by section 5747.02 of the Revised Code, plus any amount deducted under division (A) (31) of section 5747.01 of the Revised Code for the taxable year;	4327 4328 4329 4330 4331
(b) Wages, salaries, tips, and other employee compensation to the extent included in Ohio adjusted gross income as defined in section 5747.01 of the Revised Code, and net earnings from self-employment, as defined in section 1402(a) of the Internal Revenue Code, to the extent included in Ohio adjusted gross income.	4332 4333 4334 4335 4336 4337
(2) In the case of an estate, taxable income for the taxable year as defined in division (S) of section 5747.01 of the Revised Code.	4338 4339 4340
(F) "Resident" of the school district means:	4341

(1) An individual who is a resident of this state as 4342
defined in division (I) of section 5747.01 of the Revised Code 4343
during all or a portion of the taxable year and who, during all 4344
or a portion of such period of state residency, is domiciled in 4345
the school district or lives in and maintains a permanent place 4346
of abode in the school district; 4347

(2) An estate of a decedent who, at the time of death, was 4348
domiciled in the school district. 4349

(G) "School district income" means: 4350

(1) With respect to an individual, the portion of the 4351
taxable income of an individual that is received by the 4352
individual during the portion of the taxable year that the 4353
individual is a resident of the school district and the school 4354
district income tax is in effect in that school district. An 4355
individual may have school district income with respect to more 4356
than one school district. 4357

(2) With respect to an estate, the taxable income of the 4358
estate for the portion of the taxable year that the school 4359
district income tax is in effect in that school district. 4360

(H) "Taxpayer" means an individual or estate having school 4361
district income upon which a school district income tax is 4362
imposed. 4363

(I) "School district purposes" means any of the purposes 4364
for which a tax may be levied pursuant to division (A) of 4365
section 5705.21 of the Revised Code, including the combined 4366
purposes authorized by section 5705.217 of the Revised Code. 4367

(J) "Fair market value" has the same meaning as in section 4368
5705.01 of the Revised Code. 4369

Sec. 5748.02. (A) The board of education of any school 4370
district, except a joint vocational school district, may 4371
declare, by resolution, the necessity of raising annually a 4372
specified amount of money for school district purposes. The 4373
resolution shall specify whether the income that is to be 4374
subject to the tax is taxable income of individuals and estates 4375
as defined in divisions (E)(1)(a) and (2) of section 5748.01 of 4376
the Revised Code or taxable income of individuals as defined in 4377
division (E)(1)(b) of that section. A copy of the resolution 4378
shall be certified to the tax commissioner no later than one 4379
hundred days prior to the date of the election at which the 4380
board intends to propose a levy under this section. Upon receipt 4381
of the copy of the resolution, the tax commissioner shall 4382
estimate both of the following: 4383

(1) The property tax rate that would have to be imposed in 4384
the current year by the district to produce an equivalent amount 4385
of money; 4386

(2) The income tax rate that would have had to have been 4387
in effect for the current year to produce an equivalent amount 4388
of money from a school district income tax. 4389

Within ten days of receiving the copy of the board's 4390
resolution, the commissioner shall prepare these estimates and 4391
certify them to the board. Upon receipt of the certification, 4392
the board may adopt a resolution proposing an income tax under 4393
division (B) of this section at the estimated rate contained in 4394
the certification rounded to the nearest one-fourth of one per 4395
cent. The commissioner's certification applies only to the 4396
board's proposal to levy an income tax at the election for which 4397
the board requested the certification. If the board intends to 4398
submit a proposal to levy an income tax at any other election, 4399

it shall request another certification for that election in the 4400
manner prescribed in this division. 4401

(B) (1) Upon the receipt of a certification from the tax 4402
commissioner under division (A) of this section, a majority of 4403
the members of a board of education may adopt a resolution 4404
proposing the levy of an annual tax for school district purposes 4405
on school district income. The proposed levy may be for a 4406
continuing period of time or for a specified number of years. 4407
The resolution shall set forth the purpose for which the tax is 4408
to be imposed, the rate of the tax, which shall be the rate set 4409
forth in the commissioner's certification rounded to the nearest 4410
one-fourth of one per cent, the number of years the tax will be 4411
levied or that it will be levied for a continuing period of 4412
time, the date on which the tax shall take effect, which shall 4413
be the first day of January of any year following the year in 4414
which the question is submitted, and the date of the election at 4415
which the proposal shall be submitted to the electors of the 4416
district, which shall be on the date of a primary, general, or 4417
special election the date of which is consistent with section 4418
3501.01 of the Revised Code. The resolution shall specify 4419
whether the income that is to be subject to the tax is taxable 4420
income of individuals and estates as defined in divisions (E) (1) 4421
(a) and (2) of section 5748.01 of the Revised Code or taxable 4422
income of individuals as defined in division (E) (1) (b) of that 4423
section. The specification shall be the same as the 4424
specification in the resolution adopted and certified under 4425
division (A) of this section. 4426

If the tax is to be levied for current expenses and 4427
permanent improvements, the resolution shall apportion the 4428
annual rate of the tax. The apportionment may be the same or 4429
different for each year the tax is levied, but the respective 4430

portions of the rate actually levied each year for current 4431
expenses and for permanent improvements shall be limited by the 4432
apportionment. 4433

If the board of education currently imposes an income tax 4434
pursuant to this chapter that is due to expire and a question is 4435
submitted under this section for a proposed income tax to take 4436
effect upon the expiration of the existing tax, the board may 4437
specify in the resolution that the proposed tax renews the 4438
expiring tax. Two or more expiring income taxes may be renewed 4439
under this paragraph if the taxes are due to expire on the same 4440
date. If the tax rate being proposed is no higher than the total 4441
tax rate imposed by the expiring tax or taxes, the resolution 4442
may state that the proposed tax is not an additional income tax. 4443

(2) A board of education adopting a resolution under 4444
division (B)(1) of this section proposing a school district 4445
income tax for a continuing period of time and limited to the 4446
purpose of current expenses may propose in that resolution to 4447
reduce the rate or rates of one or more of the school district's 4448
property taxes levied for a continuing period of time in excess 4449
of the ten-mill limitation for the purpose of current expenses. 4450
The reduction in the rate of a property tax may be any amount, 4451
expressed in mills per-for each one dollar-in-valuation-of 4452
taxable value, not exceeding the rate at which the tax is 4453
authorized to be levied. The reduction in the rate of a tax 4454
shall first take effect for the tax year that includes the day 4455
on which the school district income tax first takes effect, and 4456
shall continue for each tax year that both the school district 4457
income tax and the property tax levy are in effect. 4458

In addition to the matters required to be set forth in the 4459
resolution under division (B)(1) of this section, a resolution 4460

containing a proposal to reduce the rate of one or more property 4461
taxes shall state for each such tax the maximum rate at which it 4462
currently may be levied and the maximum rate at which the tax 4463
could be levied after the proposed reduction, expressed in mills 4464
~~per for each one dollar in valuation of taxable value,~~ and that 4465
the tax is levied for a continuing period of time. 4466

If a board of education proposes to reduce the rate of one 4467
or more property taxes under division (B) (2) of this section, 4468
the board, when it makes the certification required under 4469
division (A) of this section, shall designate the specific levy 4470
or levies to be reduced, the maximum rate at which each levy 4471
currently is authorized to be levied, and the rate by which each 4472
levy is proposed to be reduced. The tax commissioner, when 4473
making the certification to the board under division (A) of this 4474
section, also shall certify the ~~reduction in the total effective~~ 4475
~~tax rate for current expenses levy's reduction in tax~~ for each 4476
class of property ~~that would have resulted if the proposed~~ 4477
~~reduction in the rate or rates had been in effect the previous~~ 4478
~~tax year.~~ As used in this ~~paragraph~~ section and section 5748.03 4479
of the Revised Code, "effective reduction in tax rate" has the 4480
same meaning as in section ~~323.08~~ 5705.01 of the Revised Code. 4481

(C) A resolution adopted under division (B) of this 4482
section shall go into immediate effect upon its passage, and no 4483
publication of the resolution shall be necessary other than that 4484
provided for in the notice of election. Immediately after its 4485
adoption and at least ninety days prior to the election at which 4486
the question will appear on the ballot, a copy of the resolution 4487
and the tax commissioner's certification under division (A) of 4488
this section shall be certified to the board of elections of the 4489
proper county, which shall submit the proposal to the electors 4490
on the date specified in the resolution. The form of the ballot 4491

shall be as provided in section 5748.03 of the Revised Code. 4492
Publication of notice of the election shall be made in a 4493
newspaper of general circulation in the county once a week for 4494
two consecutive weeks, or as provided in section 7.16 of the 4495
Revised Code, prior to the election. If the board of elections 4496
operates and maintains a web site, the board of elections shall 4497
post notice of the election on its web site for thirty days 4498
prior to the election. The notice shall contain the time and 4499
place of the election and the question to be submitted to the 4500
electors. The question covered by the resolution shall be 4501
submitted as a separate proposition, but may be printed on the 4502
same ballot with any other proposition submitted at the same 4503
election, other than the election of officers. 4504

(D) No board of education shall submit the question of a 4505
tax on school district income to the electors of the district 4506
more than twice in any calendar year. If a board submits the 4507
question twice in any calendar year, one of the elections on the 4508
question shall be held on the date of the general election. 4509

(E) (1) No board of education may submit to the electors of 4510
the district the question of a tax on school district income on 4511
the taxable income of individuals as defined in division (E) (1) 4512
(b) of section 5748.01 of the Revised Code if that tax would be 4513
in addition to an existing tax on the taxable income of 4514
individuals and estates as defined in divisions (E) (1) (a) and 4515
(2) of that section. 4516

(2) No board of education may submit to the electors of 4517
the district the question of a tax on school district income on 4518
the taxable income of individuals and estates as defined in 4519
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 4520
Code if that tax would be in addition to an existing tax on the 4521

taxable income of individuals as defined in division (E) (1) (b) 4522
of that section. 4523

Sec. 5748.03. (A) The form of the ballot on a question 4524
submitted to the electors under section 5748.02 of the Revised 4525
Code shall be as follows: 4526

"Shall an annual income tax of (state the proposed 4527
rate of tax) on the school district income of individuals and of 4528
estates be imposed by (state the name of the school 4529
district), for (state the number of years the tax would 4530
be levied, or that it would be levied for a continuing period of 4531
time), beginning (state the date the tax would first 4532
take effect), for the purpose of (state the purpose of 4533
the tax)? 4534

FOR THE TAX
AGAINST THE TAX

4535
4536
4537

" 4538

(B) (1) If the question submitted to electors proposes a 4539
school district income tax only on the taxable income of 4540
individuals as defined in division (E) (1) (b) of section 5748.01 4541
of the Revised Code, the form of the ballot shall be modified by 4542
stating that the tax is to be levied on the "earned income of 4543
individuals residing in the school district" in lieu of the 4544
"school district income of individuals and of estates." 4545

(2) If the question submitted to electors proposes to 4546
renew one or more expiring income tax levies, the ballot shall 4547
be modified by adding the following language immediately after 4548
the name of the school district that would impose the tax: "to 4549
renew an income tax (or income taxes) expiring at the end 4550

of (state the last year the existing income tax or 4551
taxes may be levied)." 4552

(3) If the question includes a proposal under division (B) 4553
(2) of section 5748.02 of the Revised Code to reduce the rate of 4554
one or more school district property taxes, the ballot shall 4555
state that the purpose of the school district income tax is for 4556
current expenses, and the form of the ballot shall be modified 4557
by adding the following language immediately after the statement 4558
of the purpose of the proposed income tax: ", and shall the rate 4559
of an existing tax on property, currently levied for the purpose 4560
of current expenses at the rate of mills, be REDUCED 4561
to mills for each \$1 of taxable value, which amounts to 4562
a reduction in tax of \$..... for each \$100,000 of fair market 4563
value on residential and agricultural real property and \$..... 4564
for each \$100,000 of fair market value on other real property, 4565
the reduction continuing until any such time as the income tax 4566
is repealed." In lieu of "for the tax" and "against the tax," 4567
the phrases "for the issue" and "against the issue," 4568
respectively, shall be used. If a board of education proposes a 4569
reduction in the rates of more than one tax, the ballot language 4570
shall be modified accordingly to express the rates at which 4571
those taxes currently are levied and the rates to which the 4572
taxes will be reduced. 4573

(C) The board of elections shall certify the results of 4574
the election to the board of education and to the tax 4575
commissioner. If a majority of the electors voting on the 4576
question vote in favor of it, the income tax, the applicable 4577
provisions of Chapter 5747. of the Revised Code, and the 4578
reduction in the rate or rates of existing property taxes if the 4579
question included such a reduction shall take effect on the date 4580
specified in the resolution. If the question approved by the 4581

voters includes a reduction in the rate of a school district 4582
property tax, the board of education shall not levy the tax at a 4583
rate greater than the rate to which the tax is reduced, unless 4584
the school district income tax is repealed in an election under 4585
section 5748.04 of the Revised Code. 4586

(D) If the rate at which a property tax is levied and 4587
collected is reduced pursuant to a question approved under this 4588
section, the tax commissioner shall compute the percentage 4589
required to be computed for that tax under division (D) of 4590
section 319.301 of the Revised Code each year the rate is 4591
reduced as if the tax had been levied in the preceding year at 4592
the rate at which it has been reduced. If the rate of a property 4593
tax increases due to the repeal of the school district income 4594
tax pursuant to section 5748.04 of the Revised Code, the tax 4595
commissioner, for the first year for which the rate increases, 4596
shall compute the percentage as if the tax in the preceding year 4597
had been levied at the rate at which the tax was authorized to 4598
be levied prior to any rate reduction. 4599

Sec. 5748.04. (A) The question of the repeal of a school 4600
district income tax levied for more than five years may be 4601
initiated not more than once in any five-year period by filing 4602
with the board of elections of the appropriate counties not 4603
later than ninety days before the general election in any year 4604
after the year in which it is approved by the electors a 4605
petition requesting that an election be held on the question. 4606
The petition shall be signed by qualified electors residing in 4607
the school district levying the income tax equal in number to 4608
ten per cent of those voting for governor at the most recent 4609
gubernatorial election. 4610

The board of elections shall determine whether the 4611

petition is valid, and if it so determines, it shall submit the 4612
question to the electors of the district at the next general 4613
election. The election shall be conducted, canvassed, and 4614
certified in the same manner as regular elections for county 4615
offices in the county. Notice of the election shall be published 4616
in a newspaper of general circulation in the district once a 4617
week for two consecutive weeks, or as provided in section 7.16 4618
of the Revised Code, prior to the election. If the board of 4619
elections operates and maintains a web site, the board of 4620
elections shall post notice of the election on its web site for 4621
thirty days prior to the election. The notice shall state the 4622
purpose, time, and place of the election. The form of the ballot 4623
cast at the election shall be as follows: 4624

"Shall the annual income tax of per cent, currently 4625
levied on the school district income of individuals and estates 4626
by (state the name of the school district) for the 4627
purpose of (state purpose of the tax), be repealed? 4628

For repeal of the income tax
Against repeal of the income tax

"

(B) (1) If the tax is imposed on taxable income as defined 4633
in division (E) (1) (b) of section 5748.01 of the Revised Code, 4634
the form of the ballot shall be modified by stating that the tax 4635
currently is levied on the "earned income of individuals 4636
residing in the school district" in lieu of the "school district 4637
income of individuals and estates." 4638

(2) If the rate of one or more property tax levies was 4639
reduced for the duration of the income tax levy pursuant to 4640

division (B) (2) of section 5748.02 of the Revised Code, the form 4641
of the ballot shall be modified by adding the following language 4642
immediately after "repealed": ", and shall the rate of an 4643
existing tax on property for the purpose of current expenses, 4644
which rate was reduced for the duration of the income tax, be 4645
INCREASED from mills to mills ~~per one dollar for~~ 4646
each \$1 of valuation taxable value, which amounts to an increase 4647
of \$.... for each \$100,000 of fair market value, beginning 4648
in (state the first year for which the rate of the 4649
property tax will increase)." In lieu of "for repeal of the 4650
income tax" and "against repeal of the income tax," the phrases 4651
"for the issue" and "against the issue," respectively, shall be 4652
substituted. 4653

(3) If the rate of more than one property tax was reduced 4654
for the duration of the income tax, the ballot language shall be 4655
modified accordingly to express the rates at which those taxes 4656
currently are levied and the rates to which the taxes would be 4657
increased. 4658

(C) The question covered by the petition shall be 4659
submitted as a separate proposition, but it may be printed on 4660
the same ballot with any other proposition submitted at the same 4661
election other than the election of officers. If a majority of 4662
the qualified electors voting on the question vote in favor of 4663
it, the result shall be certified immediately after the canvass 4664
by the board of elections to the board of education of the 4665
school district and the tax commissioner, who shall thereupon, 4666
after the current year, cease to levy the tax, except that if 4667
notes have been issued pursuant to section 5748.05 of the 4668
Revised Code the tax commissioner shall continue to levy and 4669
collect under authority of the election authorizing the levy an 4670
annual amount, rounded upward to the nearest one-fourth of one 4671

per cent, as will be sufficient to pay the debt charges on the 4672
notes as they fall due. 4673

(D) If a school district income tax repealed pursuant to 4674
this section was approved in conjunction with a reduction in the 4675
rate of one or more school district property taxes as provided 4676
in division (B) (2) of section 5748.02 of the Revised Code, then 4677
each such property tax may be levied after the current year at 4678
the rate at which it could be levied prior to the reduction, 4679
subject to any adjustments required by the county budget 4680
commission pursuant to Chapter 5705. of the Revised Code. Upon 4681
the repeal of a school district income tax under this section, 4682
the board of education may resume levying a property tax, the 4683
rate of which has been reduced pursuant to a question approved 4684
under section 5748.02 of the Revised Code, at the rate the board 4685
originally was authorized to levy the tax. A reduction in the 4686
rate of a property tax under section 5748.02 of the Revised Code 4687
is a reduction in the rate at which a board of education may 4688
levy that tax only for the period during which a school district 4689
income tax is levied prior to any repeal pursuant to this 4690
section. The resumption of the authority to levy the tax upon 4691
such a repeal does not constitute a tax levied in excess of the 4692
one per cent limitation prescribed by Section 2 of Article XII, 4693
Ohio Constitution, or in excess of the ten-mill limitation. 4694

(E) This section does not apply to school district income 4695
tax levies that are levied for five or fewer years. 4696

Sec. 5748.08. (A) The board of education of a city, local, 4697
or exempted village school district, at any time by a vote of 4698
two-thirds of all its members, may declare by resolution that it 4699
may be necessary for the school district to do all of the 4700
following: 4701

(1) Raise a specified amount of money for school district purposes by levying an annual tax on school district income; 4702
4703

(2) Issue general obligation bonds for permanent improvements, stating in the resolution the necessity and purpose of the bond issue and the amount, approximate date, estimated rate of interest, and maximum number of years over which the principal of the bonds may be paid; 4704
4705
4706
4707
4708

(3) Levy a tax outside the ten-mill limitation to pay debt charges on the bonds and any anticipatory securities; 4709
4710

(4) Submit the question of the school district income tax and bond issue to the electors of the district at a special election. 4711
4712
4713

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. 4714
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On adoption of the resolution, the board shall certify a copy of it to the tax commissioner and the county auditor no later than one hundred five days prior to the date of the special election at which the board intends to propose the income tax and bond issue. Not later than ten days of receipt of the resolution, the tax commissioner, in the same manner as required by division (A) of section 5748.02 of the Revised Code, shall estimate the rates designated in divisions (A) (1) and (2) of that section and certify them to the board. Not later than ten days of receipt of the resolution, the county auditor shall estimate and certify to the board the average annual property tax rate required throughout the stated maturity of the bonds to 4719
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pay debt charges on the bonds, in the same manner as under 4731
division (C) of section 133.18 of the Revised Code. 4732

(B) On receipt of the tax commissioner's and county 4733
auditor's certifications prepared under division (A) of this 4734
section, the board of education of the city, local, or exempted 4735
village school district, by a vote of two-thirds of all its 4736
members, may adopt a resolution proposing for a specified number 4737
of years or for a continuing period of time the levy of an 4738
annual tax for school district purposes on school district 4739
income and declaring that the amount of taxes that can be raised 4740
within the ten-mill limitation will be insufficient to provide 4741
an adequate amount for the present and future requirements of 4742
the school district; that it is necessary to issue general 4743
obligation bonds of the school district for specified permanent 4744
improvements and to levy an additional tax in excess of the ten- 4745
mill limitation to pay the debt charges on the bonds and any 4746
anticipatory securities; and that the question of the bonds and 4747
taxes shall be submitted to the electors of the school district 4748
at a special election, which shall not be earlier than ninety 4749
days after certification of the resolution to the board of 4750
elections, and the date of which shall be consistent with 4751
section 3501.01 of the Revised Code. The resolution shall 4752
specify all of the following: 4753

(1) The purpose for which the school district income tax 4754
is to be imposed and the rate of the tax, which shall be the 4755
rate set forth in the tax commissioner's certification rounded 4756
to the nearest one-fourth of one per cent; 4757

(2) Whether the income that is to be subject to the tax is 4758
taxable income of individuals and estates as defined in 4759
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 4760

Code or taxable income of individuals as defined in division (E) 4761
(1) (b) of that section. The specification shall be the same as 4762
the specification in the resolution adopted and certified under 4763
division (A) of this section. 4764

(3) The number of years the tax will be levied, or that it 4765
will be levied for a continuing period of time; 4766

(4) The date on which the tax shall take effect, which 4767
shall be the first day of January of any year following the year 4768
in which the question is submitted; 4769

(5) The county auditor's estimate of the average annual 4770
property tax rate required throughout the stated maturity of the 4771
bonds to pay debt charges on the bonds. 4772

(C) A resolution adopted under division (B) of this 4773
section shall go into immediate effect upon its passage, and no 4774
publication of the resolution shall be necessary other than that 4775
provided for in the notice of election. Immediately after its 4776
adoption and at least ninety days prior to the election at which 4777
the question will appear on the ballot, the board of education 4778
shall certify a copy of the resolution, along with copies of the 4779
auditor's estimate and its resolution under division (A) of this 4780
section, to the board of elections of the proper county. The 4781
board of education shall make the arrangements for the 4782
submission of the question to the electors of the school 4783
district, and the election shall be conducted, canvassed, and 4784
certified in the same manner as regular elections in the 4785
district for the election of county officers. 4786

The resolution shall be put before the electors as one 4787
ballot question, with a majority vote indicating approval of the 4788
school district income tax, the bond issue, and the levy to pay 4789

debt charges on the bonds and any anticipatory securities. The 4790
board of elections shall publish the notice of the election in a 4791
newspaper of general circulation in the school district once a 4792
week for two consecutive weeks, or as provided in section 7.16 4793
of the Revised Code, prior to the election. If the board of 4794
elections operates and maintains a web site, it also shall post 4795
notice of the election on its web site for thirty days prior to 4796
the election. The notice of election shall state all of the 4797
following: 4798

(1) The questions to be submitted to the electors; 4799

(2) The rate of the school district income tax; 4800

(3) The principal amount of the proposed bond issue; 4801

(4) The permanent improvements for which the bonds are to 4802
be issued; 4803

(5) The maximum number of years over which the principal 4804
of the bonds may be paid; 4805

(6) The estimated additional average annual property tax 4806
rate to pay the debt charges on the bonds, as certified by the 4807
county auditor; 4808

(7) The time and place of the special election. 4809

(D) The form of the ballot on a question submitted to the 4810
electors under this section shall be as follows: 4811

"Shall the school district be authorized to do 4812
both of the following: 4813

(1) Impose an annual income tax of (state the 4814
proposed rate of tax) on the school district income of 4815
individuals and of estates, for (state the number of 4816

years the tax would be levied, or that it would be levied for a 4817
continuing period of time), beginning (state the date 4818
the tax would first take effect), for the purpose of 4819
(state the purpose of the tax)? 4820

(2) Issue bonds for the purpose of in the 4821
principal amount of \$....., to be repaid annually over a 4822
maximum period of years, and levy a property tax outside 4823
the ten-mill limitation estimated by the county auditor to 4824
average over the bond repayment period mills for each 4825
~~one dollar \$1 of tax valuation~~ taxable value, which amounts to 4826
~~\$..... (rate expressed in cents or dollars and cents, such as~~ 4827
~~"36 cents" or "\$1.41")~~ for each ~~\$100-100,000 of tax valuation~~ 4828
fair market value, to pay the annual debt charges on the bonds, 4829
and to pay debt charges on any notes issued in anticipation of 4830
those bonds? 4831

FOR THE INCOME TAX AND BOND ISSUE
AGAINST THE INCOME TAX AND BOND ISSUE

"

(E) If the question submitted to electors proposes a 4836
school district income tax only on the taxable income of 4837
individuals as defined in division (E) (1) (b) of section 5748.01 4838
of the Revised Code, the form of the ballot shall be modified by 4839
stating that the tax is to be levied on the "earned income of 4840
individuals residing in the school district" in lieu of the 4841
"school district income of individuals and of estates." 4842

(F) The board of elections promptly shall certify the 4843
results of the election to the tax commissioner and the county 4844
auditor of the county in which the school district is located. 4845

If a majority of the electors voting on the question vote in favor of it, the income tax and the applicable provisions of Chapter 5747. of the Revised Code shall take effect on the date specified in the resolution, and the board of education may proceed with issuance of the bonds and with the levy and collection of the property taxes to pay debt charges on the bonds, at the additional rate or any lesser rate in excess of the ten-mill limitation. Any securities issued by the board of education under this section are Chapter 133. securities, as that term is defined in section 133.01 of the Revised Code.

(G) After approval of a question under this section, the board of education may anticipate a fraction of the proceeds of the school district income tax in accordance with section 5748.05 of the Revised Code. Any anticipation notes under this division shall be issued as provided in section 133.24 of the Revised Code, shall have principal payments during each year after the year of their issuance over a period not to exceed five years, and may have a principal payment in the year of their issuance.

(H) The question of repeal of a school district income tax levied for more than five years may be initiated and submitted in accordance with section 5748.04 of the Revised Code.

(I) No board of education shall submit a question under this section to the electors of the school district more than twice in any calendar year. If a board submits the question twice in any calendar year, one of the elections on the question shall be held on the date of the general election.

Sec. 5748.09. (A) The board of education of a city, local, or exempted village school district, at any time by a vote of two-thirds of all its members, may declare by resolution that it

may be necessary for the school district to do all of the 4876
following: 4877

(1) Raise a specified amount of money for school district 4878
purposes by levying an annual tax on school district income; 4879

(2) Levy an additional property tax in excess of the ten- 4880
mill limitation for the purpose of providing for the necessary 4881
requirements of the district, stating in the resolution the 4882
amount of money to be raised each year for such purpose; 4883

(3) Submit the question of the school district income tax 4884
and property tax to the electors of the district at a special 4885
election. 4886

The resolution shall specify whether the income that is to 4887
be subject to the tax is taxable income of individuals and 4888
estates as defined in divisions (E)(1)(a) and (2) of section 4889
5748.01 of the Revised Code or taxable income of individuals as 4890
defined in division (E)(1)(b) of that section. 4891

On adoption of the resolution, the board shall certify a 4892
copy of it to the tax commissioner and the county auditor not 4893
later than one hundred days prior to the date of the special 4894
election at which the board intends to propose the income tax 4895
and property tax. Not later than ten days after receipt of the 4896
resolution, the tax commissioner, in the same manner as required 4897
by division (A) of section 5748.02 of the Revised Code, shall 4898
estimate the rates designated in divisions (A)(1) and (2) of 4899
that section and certify them to the board. Not later than ten 4900
days after receipt of the resolution, the county auditor, in the 4901
same manner as required by section 5705.195 of the Revised Code, 4902
shall make the calculation specified in that section and certify 4903
it to the board. 4904

(B) On receipt of the tax commissioner's and county auditor's certifications prepared under division (A) of this section, the board of education of the city, local, or exempted village school district, by a vote of two-thirds of all its members, may adopt a resolution declaring that the amount of taxes that can be raised by all tax levies the district is authorized to impose, when combined with state and federal revenues, will be insufficient to provide an adequate amount for the present and future requirements of the school district, and that it is therefore necessary to levy, for a specified number of years or for a continuing period of time, an annual tax for school district purposes on school district income, and to levy, for a specified number of years not exceeding ten or for a continuing period of time, an additional property tax in excess of the ten-mill limitation for the purpose of providing for the necessary requirements of the district, and declaring that the question of the school district income tax and property tax shall be submitted to the electors of the school district at a special election, which shall not be earlier than ninety days after certification of the resolution to the board of elections, and the date of which shall be consistent with section 3501.01 of the Revised Code. The resolution shall specify all of the following:

(1) The purpose for which the school district income tax is to be imposed and the rate of the tax, which shall be the rate set forth in the tax commissioner's certification rounded to the nearest one-fourth of one per cent;

(2) Whether the income that is to be subject to the tax is taxable income of individuals and estates as defined in divisions (E) (1) (a) and (2) of section 5748.01 of the Revised Code or taxable income of individuals as defined in division (E)

(1) (b) of that section. The specification shall be the same as 4936
the specification in the resolution adopted and certified under 4937
division (A) of this section. 4938

(3) The number of years the school district income tax 4939
will be levied, or that it will be levied for a continuing 4940
period of time; 4941

(4) The date on which the school district income tax shall 4942
take effect, which shall be the first day of January of any year 4943
following the year in which the question is submitted; 4944

(5) The amount of money it is necessary to raise for the 4945
purpose of providing for the necessary requirements of the 4946
district for each year the property tax is to be imposed; 4947

(6) The number of years the property tax will be levied, 4948
or that it will be levied for a continuing period of time; 4949

(7) The tax list upon which the property tax shall be 4950
first levied, which may be the current year's tax list; 4951

(8) The amount of the average tax levy, expressed in 4952
dollars ~~and cents~~ for each one hundred thousand dollars of 4953
~~valuation~~ fair market value as well as in mills for each one 4954
dollar of ~~valuation~~ taxable value, estimated by the county 4955
auditor under division (A) of this section. 4956

(C) A resolution adopted under division (B) of this 4957
section shall go into immediate effect upon its passage, and no 4958
publication of the resolution shall be necessary other than that 4959
provided for in the notice of election. Immediately after its 4960
adoption and at least ninety days prior to the election at which 4961
the question will appear on the ballot, the board of education 4962
shall certify a copy of the resolution, along with copies of the 4963
county auditor's certification and the resolution under division 4964

(A) of this section, to the board of elections of the proper county. The board of education shall make the arrangements for the submission of the question to the electors of the school district, and the election shall be conducted, canvassed, and certified in the same manner as regular elections in the district for the election of county officers.

The resolution shall be put before the electors as one ballot question, with a majority vote indicating approval of the school district income tax and the property tax. The board of elections shall publish the notice of the election in a newspaper of general circulation in the school district once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, prior to the election. If the board of elections operates and maintains a web site, also shall post notice of the election on its web site for thirty days prior to the election. The notice of election shall state all of the following:

(1) The questions to be submitted to the electors as a single ballot question;

(2) The rate of the school district income tax;

(3) The number of years the school district income tax will be levied or that it will be levied for a continuing period of time;

(4) The annual proceeds of the proposed property tax levy for the purpose of providing for the necessary requirements of the district;

(5) The number of years during which the property tax levy shall be levied, or that it shall be levied for a continuing period of time;

(6) The estimated average additional tax rate of the 4994
property tax, expressed in dollars ~~and cents~~ for each one 4995
hundred thousand dollars of ~~valuation~~ fair market value as well 4996
as in mills for each one dollar of ~~valuation~~ taxable value, 4997
outside the limitation imposed by Section 2 of Article XII, Ohio 4998
Constitution, as certified by the county auditor; 4999

(7) The time and place of the special election. 5000

(D) The form of the ballot on a question submitted to the 5001
electors under this section shall be as follows: 5002

"Shall the school district be authorized to do both 5003
of the following: 5004

(1) Impose an annual income tax of (state the 5005
proposed rate of tax) on the school district income of 5006
individuals and of estates, for (state the number of 5007
years the tax would be levied, or that it would be levied for a 5008
continuing period of time), beginning (state the date 5009
the tax would first take effect), for the purpose of 5010
(state the purpose of the tax)? 5011

(2) Impose a property tax levy outside of the ten-mill 5012
limitation for the purpose of providing for the necessary 5013
requirements of the district in the sum of \$..... 5014
(here insert annual amount the levy is to produce), estimated by 5015
the county auditor to average ~~(here insert~~ 5016
~~number of mills)~~ mills for each ~~one dollar~~ \$1 of ~~valuation~~ 5017
taxable value, which amounts to \$..... ~~(here insert~~ 5018
~~rate expressed in dollars and cents)~~ for each ~~one hundred~~ 5019
~~dollars~~ \$100,000 of ~~valuation~~ fair market value, 5020
for (state the number of years the tax is to be 5021
imposed or that it will be imposed for a continuing period of 5022

time), commencing in (first year the tax is to be levied), first due in calendar year (first calendar year in which the tax shall be due)?

FOR THE INCOME TAX AND PROPERTY TAX
AGAINST THE INCOME TAX AND PROPERTY TAX

"

If the question submitted to electors proposes a school district income tax only on the taxable income of individuals as defined in division (E) (1) (b) of section 5748.01 of the Revised Code, the form of the ballot shall be modified by stating that the tax is to be levied on the "earned income of individuals residing in the school district" in lieu of the "school district income of individuals and of estates."

(E) The board of elections promptly shall certify the results of the election to the tax commissioner and the county auditor of the county in which the school district is located. If a majority of the electors voting on the question vote in favor of it:

(1) The income tax and the applicable provisions of Chapter 5747. of the Revised Code shall take effect on the date specified in the resolution.

(2) The board of education of the school district may make the additional property tax levy necessary to raise the amount specified on the ballot for the purpose of providing for the necessary requirements of the district. The property tax levy shall be included in the next tax budget that is certified to the county budget commission.

(F) (1) After approval of a question under this section, 5051
the board of education may anticipate a fraction of the proceeds 5052
of the school district income tax in accordance with section 5053
5748.05 of the Revised Code. Any anticipation notes under this 5054
division shall be issued as provided in section 133.24 of the 5055
Revised Code, shall have principal payments during each year 5056
after the year of their issuance over a period not to exceed 5057
five years, and may have a principal payment in the year of 5058
their issuance. 5059

(2) After the approval of a question under this section 5060
and prior to the time when the first tax collection from the 5061
property tax levy can be made, the board of education may 5062
anticipate a fraction of the proceeds of the levy and issue 5063
anticipation notes in an amount not exceeding the total 5064
estimated proceeds of the levy to be collected during the first 5065
year of the levy. Any anticipation notes under this division 5066
shall be issued as provided in section 133.24 of the Revised 5067
Code, shall have principal payments during each year after the 5068
year of their issuance over a period not to exceed five years, 5069
and may have a principal payment in the year of their issuance. 5070

(G) (1) The question of repeal of a school district income 5071
tax levied for more than five years may be initiated and 5072
submitted in accordance with section 5748.04 of the Revised 5073
Code. 5074

(2) A property tax levy for a continuing period of time 5075
may be reduced in the manner provided under section 5705.261 of 5076
the Revised Code. 5077

(H) No board of education shall submit a question under 5078
this section to the electors of the school district more than 5079
twice in any calendar year. If a board submits the question 5080

twice in any calendar year, one of the elections on the question 5081
shall be held on the date of the general election. 5082

(I) If the electors of the school district approve a 5083
question under this section, and if the last calendar year the 5084
school district income tax is in effect and the last calendar 5085
year of collection of the property tax are the same, the board 5086
of education of the school district may propose to submit under 5087
this section the combined question of a school district income 5088
tax to take effect upon the expiration of the existing income 5089
tax and a property tax to be first collected in the calendar 5090
year after the calendar year of last collection of the existing 5091
property tax, and specify in the resolutions adopted under this 5092
section that the proposed taxes would renew the existing taxes. 5093
The form of the ballot on a question submitted to the electors 5094
under division (I) of this section shall be as follows: 5095

"Shall the school district be authorized to do 5096
both of the following: 5097

(1) Impose an annual income tax of (state the 5098
proposed rate of tax) on the school district income of 5099
individuals and of estates to renew an income tax expiring at 5100
the end of (state the last year the existing income tax 5101
may be levied) for (state the number of years the tax 5102
would be levied, or that it would be levied for a continuing 5103
period of time), beginning (state the date the tax would 5104
first take effect), for the purpose of (state the 5105
purpose of the tax)? 5106

(2) Impose a property tax levy renewing an existing levy 5107
outside of the ten-mill limitation for the purpose of providing 5108
for the necessary requirements of the district in the sum of 5109
\$...... (here insert annual amount the levy is to 5110

produce), estimated by the county auditor to 5111
average ~~(here insert number of mills)~~ mills 5112
for each ~~one dollar~~ \$1 of valuation taxable value, which amounts 5113
to \$..... ~~(here insert rate expressed in dollars and~~ 5114
~~cents)~~ for each ~~one hundred dollars~~ \$100,000 of valuation fair 5115
market value, for (state the number of years the 5116
tax is to be imposed or that it will be imposed for a continuing 5117
period of time), commencing in (first year the tax 5118
is to be levied), first due in calendar year (first 5119
calendar year in which the tax shall be due)? 5120

FOR THE INCOME TAX AND PROPERTY TAX
AGAINST THE INCOME TAX AND PROPERTY TAX

" 5124

If the question submitted to electors proposes a school 5125
district income tax only on the taxable income of individuals as 5126
defined in division (E)(1)(b) of section 5748.01 of the Revised 5127
Code, the form of the ballot shall be modified by stating that 5128
the tax is to be levied on the "earned income of individuals 5129
residing in the school district" in lieu of the "school district 5130
income of individuals and of estates." 5131

The question of a renewal levy under this division shall 5132
not be placed on the ballot unless the question is submitted on 5133
a date on which a special election may be held under section 5134
3501.01 of the Revised Code, except for the first Tuesday after 5135
the first Monday in February and August, during the last year 5136
the property tax levy to be renewed may be extended on the real 5137
and public utility property tax list and duplicate, or at any 5138
election held in the ensuing year. 5139

(J) If the electors of the school district approve a 5140
question under this section, the board of education of the 5141
school district may propose to renew either or both of the 5142
existing taxes as individual ballot questions in accordance with 5143
section 5748.02 of the Revised Code for the school district 5144
income tax, or section 5705.194 of the Revised Code for the 5145
property tax. 5146

Section 2. That existing sections 133.18, 345.01, 345.03, 5147
345.04, 505.481, 511.27, 511.28, 511.34, 1545.041, 1545.21, 5148
3318.01, 3318.06, 3318.061, 3318.062, 3318.063, 3318.361, 5149
3318.45, 4582.024, 4582.26, 5705.01, 5705.03, 5705.192, 5150
5705.195, 5705.196, 5705.197, 5705.199, 5705.21, 5705.213, 5151
5705.215, 5705.218, 5705.219, 5705.233, 5705.25, 5705.251, 5152
5705.261, 5705.55, 5748.01, 5748.02, 5748.03, 5748.04, 5748.08, 5153
and 5748.09 of the Revised Code are hereby repealed. 5154

Section 3. The amendment by this act of sections 133.18, 5155
345.01, 345.03, 345.04, 505.481, 511.27, 511.28, 511.34, 5156
1545.041, 1545.21, 3318.01, 3318.06, 3318.061, 3318.062, 5157
3318.063, 3318.361, 3318.45, 4582.024, 4582.26, 5705.01, 5158
5705.03, 5705.192, 5705.195, 5705.196, 5705.197, 5705.199, 5159
5705.21, 5705.213, 5705.215, 5705.218, 5705.219, 5705.233, 5160
5705.25, 5705.251, 5705.261, 5705.55, 5748.01, 5748.02, 5748.03, 5161
5748.04, 5748.08, and 5748.09 of the Revised Code applies to an 5162
ordinance or resolution adopted by a taxing authority on or 5163
after the effective date of this act to levy a property tax or 5164
to renew, replace, increase, or decrease an existing property 5165
tax and to any petition submitted under section 5705.261 or 5166
5748.04 of the Revised Code on or after that date. 5167

Section 4. The General Assembly, applying the principle 5168
stated in division (B) of section 1.52 of the Revised Code that 5169

amendments are to be harmonized if reasonably capable of 5170
simultaneous operation, finds that the following sections, 5171
presented in this act as composites of the sections as amended 5172
by the acts indicated, are the resulting versions of the 5173
sections in effect prior to the effective date of the sections 5174
as presented in this act: 5175

Section 133.18 of the Revised Code as amended by both Am. 5176
Sub. H.B. 48 of the 128th General Assembly and Am. Sub. H.B. 153 5177
of the 129th General Assembly. 5178

Section 5705.218 of the Revised Code as amended by both 5179
Am. Sub. H.B. 59 and Sub. H.B. 167 of the 130th General 5180
Assembly. 5181