

As Introduced

133rd General Assembly

Regular Session

2019-2020

H. B. No. 187

Representatives Merrin, Wiggam

A BILL

To amend sections 133.06, 133.18, 306.32, 306.321, 1
306.322, 306.70, 307.695, 307.697, 323.17, 2
349.14, 505.14, 505.20, 505.47, 511.27, 511.28, 3
511.34, 703.20, 707.30, 715.38, 715.691, 715.70, 4
715.71, 715.72, 718.04, 718.09, 718.10, 5
1545.041, 1545.21, 3311.21, 3311.213, 3311.22, 6
3311.231, 3311.26, 3311.50, 3313.38, 3313.911, 7
3318.06, 3318.061, 3318.063, 3318.361, 3354.02, 8
3354.12, 3357.02, 3357.11, 3381.03, 4301.421, 9
4301.424, 5705.191, 5705.192, 5705.194, 10
5705.199, 5705.21, 5705.211, 5705.212, 5705.213, 11
5705.217, 5705.218, 5705.219, 5705.2111, 12
5705.2112, 5705.221, 5705.222, 5705.23, 13
5705.233, 5705.24, 5705.25, 5705.251, 5705.261, 14
5705.55, 5705.72, 5739.021, 5739.026, 5739.028, 15
5739.09, 5743.021, 5743.024, 5743.026, 5748.02, 16
5748.021, 5748.08, and 5748.09, to enact section 17
3501.022, and to repeal section 5705.214 of the 18
Revised Code to prohibit local tax-related 19
proposals from appearing on an August special 20
election ballot. 21

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

Section 1. That sections 133.06, 133.18, 306.32, 306.321, 22
306.322, 306.70, 307.695, 307.697, 323.17, 349.14, 505.14, 23
505.20, 505.47, 511.27, 511.28, 511.34, 703.20, 707.30, 715.38, 24
715.691, 715.70, 715.71, 715.72, 718.04, 718.09, 718.10, 25
1545.041, 1545.21, 3311.21, 3311.213, 3311.22, 3311.231, 26
3311.26, 3311.50, 3313.38, 3313.911, 3318.06, 3318.061, 27
3318.063, 3318.361, 3354.02, 3354.12, 3357.02, 3357.11, 3381.03, 28
4301.421, 4301.424, 5705.191, 5705.192, 5705.194, 5705.199, 29
5705.21, 5705.211, 5705.212, 5705.213, 5705.217, 5705.218, 30
5705.219, 5705.2111, 5705.2112, 5705.221, 5705.222, 5705.23, 31
5705.233, 5705.24, 5705.25, 5705.251, 5705.261, 5705.55, 32
5705.72, 5739.021, 5739.026, 5739.028, 5739.09, 5743.021, 33
5743.024, 5743.026, 5748.02, 5748.021, 5748.08, and 5748.09 be 34
amended and section 3501.022 of the Revised Code be enacted to 35
read as follows: 36

Sec. 133.06. (A) A school district shall not incur, 37
without a vote of the electors at a general election or a 38
special election held on a day on which a primary election may 39
be held, net indebtedness that exceeds an amount equal to one- 40
tenth of one per cent of its tax valuation, except as provided 41
in divisions (G) and (H) of this section and in division (D) of 42
section 3313.372 of the Revised Code, or as prescribed in 43
section 3318.052 or 3318.44 of the Revised Code, or as provided 44
in division (J) of this section. 45

(B) Except as provided in divisions (E), (F), and (I) of 46
this section, a school district shall not incur net indebtedness 47
that exceeds an amount equal to nine per cent of its tax 48
valuation. 49

(C) A school district shall not submit to a vote of the 50
electors the question of the issuance of securities in an amount 51

that will make the district's net indebtedness after the 52
issuance of the securities exceed an amount equal to four per 53
cent of its tax valuation, unless the superintendent of public 54
instruction, acting under policies adopted by the state board of 55
education, and the tax commissioner, acting under written 56
policies of the commissioner, consent to the submission. A 57
request for the consents shall be made at least one hundred 58
twenty days prior to the election at which the question is to be 59
submitted. 60

The superintendent of public instruction shall certify to 61
the district the superintendent's and the tax commissioner's 62
decisions within thirty days after receipt of the request for 63
consents. 64

If the electors do not approve the issuance of securities 65
at the election for which the superintendent of public 66
instruction and tax commissioner consented to the submission of 67
the question, the school district may submit the same question 68
to the electors on the date that the next election that is 69
either a general election or a special election held on a day on 70
which a primary election may be held under section 3501.01 of 71
the Revised Code without submitting a new request for consent. 72
If the school district seeks to submit the same question at any 73
other subsequent election, the district shall first submit a new 74
request for consent in accordance with this division. 75

(D) In calculating the net indebtedness of a school 76
district, none of the following shall be considered: 77

(1) Securities issued to acquire school buses and other 78
equipment used in transporting pupils or issued pursuant to 79
division (D) of section 133.10 of the Revised Code; 80

(2) Securities issued under division (F) of this section,	81
under section 133.301 of the Revised Code, and, to the extent in	82
excess of the limitation stated in division (B) of this section,	83
under division (E) of this section;	84
(3) Indebtedness resulting from the dissolution of a joint	85
vocational school district under section 3311.217 of the Revised	86
Code, evidenced by outstanding securities of that joint	87
vocational school district;	88
(4) Loans, evidenced by any securities, received under	89
sections 3313.483, 3317.0210, and 3317.0211 of the Revised Code;	90
(5) Debt incurred under section 3313.374 of the Revised	91
Code;	92
(6) Debt incurred pursuant to division (B)(5) of section	93
3313.37 of the Revised Code to acquire computers and related	94
hardware;	95
(7) Debt incurred under section 3318.042 of the Revised	96
Code;	97
(8) Debt incurred under section 5705.2112 or 5705.2113 of	98
the Revised Code by the fiscal board of a qualifying partnership	99
of which the school district is a participating school district.	100
(E) A school district may become a special needs district	101
as to certain securities as provided in division (E) of this	102
section.	103
(1) A board of education, by resolution, may declare its	104
school district to be a special needs district by determining	105
both of the following:	106
(a) The student population is not being adequately	107
serviced by the existing permanent improvements of the district.	108

(b) The district cannot obtain sufficient funds by the 109
issuance of securities within the limitation of division (B) of 110
this section to provide additional or improved needed permanent 111
improvements in time to meet the needs. 112

(2) The board of education shall certify a copy of that 113
resolution to the superintendent of public instruction with a 114
statistical report showing all of the following: 115

(a) The history of and a projection of the growth of the 116
tax valuation; 117

(b) The projected needs; 118

(c) The estimated cost of permanent improvements proposed 119
to meet such projected needs. 120

(3) The superintendent of public instruction shall certify 121
the district as an approved special needs district if the 122
superintendent finds both of the following: 123

(a) The district does not have available sufficient 124
additional funds from state or federal sources to meet the 125
projected needs. 126

(b) The projection of the potential average growth of tax 127
valuation during the next five years, according to the 128
information certified to the superintendent and any other 129
information the superintendent obtains, indicates a likelihood 130
of potential average growth of tax valuation of the district 131
during the next five years of an average of not less than one 132
and one-half per cent per year. The findings and certification 133
of the superintendent shall be conclusive. 134

(4) An approved special needs district may incur net 135
indebtedness by the issuance of securities in accordance with 136

the provisions of this chapter in an amount that does not exceed	137
an amount equal to the greater of the following:	138
(a) Twelve per cent of the sum of its tax valuation plus	139
an amount that is the product of multiplying that tax valuation	140
by the percentage by which the tax valuation has increased over	141
the tax valuation on the first day of the sixtieth month	142
preceding the month in which its board determines to submit to	143
the electors the question of issuing the proposed securities;	144
(b) Twelve per cent of the sum of its tax valuation plus	145
an amount that is the product of multiplying that tax valuation	146
by the percentage, determined by the superintendent of public	147
instruction, by which that tax valuation is projected to	148
increase during the next ten years.	149
(F) A school district may issue securities for emergency	150
purposes, in a principal amount that does not exceed an amount	151
equal to three per cent of its tax valuation, as provided in	152
this division.	153
(1) A board of education, by resolution, may declare an	154
emergency if it determines both of the following:	155
(a) School buildings or other necessary school facilities	156
in the district have been wholly or partially destroyed, or	157
condemned by a constituted public authority, or that such	158
buildings or facilities are partially constructed, or so	159
constructed or planned as to require additions and improvements	160
to them before the buildings or facilities are usable for their	161
intended purpose, or that corrections to permanent improvements	162
are necessary to remove or prevent health or safety hazards.	163
(b) Existing fiscal and net indebtedness limitations make	164
adequate replacement, additions, or improvements impossible.	165

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

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

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

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

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

(d) The board of education shall then certify its resolution and the information required by division (D) of section 133.18 of the Revised Code to the board of elections not less than ninety days prior to the election.

(4) Notwithstanding division (B) of section 133.21 of the Revised Code, the first principal payment of securities issued under this division may be set at any date not later than sixty

months after the earliest possible principal payment otherwise 195
provided for in that division. 196

(G) (1) The board of education may contract with an 197
architect, professional engineer, or other person experienced in 198
the design and implementation of energy conservation measures 199
for an analysis and recommendations pertaining to installations, 200
modifications of installations, or remodeling that would 201
significantly reduce energy consumption in buildings owned by 202
the district. The report shall include estimates of all costs of 203
such installations, modifications, or remodeling, including 204
costs of design, engineering, installation, maintenance, 205
repairs, measurement and verification of energy savings, and 206
debt service, forgone residual value of materials or equipment 207
replaced by the energy conservation measure, as defined by the 208
Ohio facilities construction commission, a baseline analysis of 209
actual energy consumption data for the preceding three years 210
with the utility baseline based on only the actual energy 211
consumption data for the preceding twelve months, and estimates 212
of the amounts by which energy consumption and resultant 213
operational and maintenance costs, as defined by the commission, 214
would be reduced. 215

If the board finds after receiving the report that the 216
amount of money the district would spend on such installations, 217
modifications, or remodeling is not likely to exceed the amount 218
of money it would save in energy and resultant operational and 219
maintenance costs over the ensuing fifteen years, the board may 220
submit to the commission a copy of its findings and a request 221
for approval to incur indebtedness to finance the making or 222
modification of installations or the remodeling of buildings for 223
the purpose of significantly reducing energy consumption. 224

The facilities construction commission, in consultation 225
with the auditor of state, may deny a request under division (G) 226
(1) of this section by the board of education of any school 227
district that is in a state of fiscal watch pursuant to division 228
(A) of section 3316.03 of the Revised Code, if it determines 229
that the expenditure of funds is not in the best interest of the 230
school district. 231

No district board of education of a school district that 232
is in a state of fiscal emergency pursuant to division (B) of 233
section 3316.03 of the Revised Code shall submit a request 234
without submitting evidence that the installations, 235
modifications, or remodeling have been approved by the 236
district's financial planning and supervision commission 237
established under section 3316.05 of the Revised Code. 238

No board of education of a school district for which an 239
academic distress commission has been established under section 240
3302.10 of the Revised Code shall submit a request without first 241
receiving approval to incur indebtedness from the district's 242
academic distress commission established under that section, for 243
so long as such commission continues to be required for the 244
district. 245

(2) The board of education may contract with a person 246
experienced in the implementation of student transportation to 247
produce a report that includes an analysis of and 248
recommendations for the use of alternative fuel vehicles by 249
school districts. The report shall include cost estimates 250
detailing the return on investment over the life of the 251
alternative fuel vehicles and environmental impact of 252
alternative fuel vehicles. The report also shall include 253
estimates of all costs associated with alternative fuel 254

transportation, including facility modifications and vehicle 255
purchase costs or conversion costs. 256

If the board finds after receiving the report that the 257
amount of money the district would spend on purchasing 258
alternative fuel vehicles or vehicle conversion is not likely to 259
exceed the amount of money it would save in fuel and resultant 260
operational and maintenance costs over the ensuing five years, 261
the board may submit to the commission a copy of its findings 262
and a request for approval to incur indebtedness to finance the 263
purchase of new alternative fuel vehicles or vehicle conversions 264
for the purpose of reducing fuel costs. 265

The facilities construction commission, in consultation 266
with the auditor of state, may deny a request under division (G) 267
(2) of this section by the board of education of any school 268
district that is in a state of fiscal watch pursuant to division 269
(A) of section 3316.03 of the Revised Code, if it determines 270
that the expenditure of funds is not in the best interest of the 271
school district. 272

No district board of education of a school district that 273
is in a state of fiscal emergency pursuant to division (B) of 274
section 3316.03 of the Revised Code shall submit a request 275
without submitting evidence that the purchase or conversion of 276
alternative fuel vehicles has been approved by the district's 277
financial planning and supervision commission established under 278
section 3316.05 of the Revised Code. 279

No board of education of a school district for which an 280
academic distress commission has been established under section 281
3302.10 of the Revised Code shall submit a request without first 282
receiving approval to incur indebtedness from the district's 283
academic distress commission established under that section, for 284

so long as such commission continues to be required for the 285
district. 286

(3) The facilities construction commission shall approve 287
the board's request provided that the following conditions are 288
satisfied: 289

(a) The commission determines that the board's findings 290
are reasonable. 291

(b) The request for approval is complete. 292

(c) If the request was submitted under division (G) (1) of 293
this section, the installations, modifications, or remodeling 294
are consistent with any project to construct or acquire 295
classroom facilities, or to reconstruct or make additions to 296
existing classroom facilities under sections 3318.01 to 3318.20 297
or sections 3318.40 to 3318.45 of the Revised Code. 298

Upon receipt of the commission's approval, the district 299
may issue securities without a vote of the electors in a 300
principal amount not to exceed nine-tenths of one per cent of 301
its tax valuation for the purpose specified in division (G) (1) 302
or (2) of this section, but the total net indebtedness of the 303
district without a vote of the electors incurred under this and 304
all other sections of the Revised Code, except section 3318.052 305
of the Revised Code, shall not exceed one per cent of the 306
district's tax valuation. 307

(4) (a) So long as any securities issued under division (G) 308
(1) of this section remain outstanding, the board of education 309
shall monitor the energy consumption and resultant operational 310
and maintenance costs of buildings in which installations or 311
modifications have been made or remodeling has been done 312
pursuant to that division. Except as provided in division (G) (4) 313

(b) of this section, the board shall maintain and annually 314
update a report in a form and manner prescribed by the 315
facilities construction commission documenting the reductions in 316
energy consumption and resultant operational and maintenance 317
cost savings attributable to such installations, modifications, 318
or remodeling. The resultant operational and maintenance cost 319
savings shall be certified by the school district treasurer. The 320
report shall be submitted annually to the commission. 321

(b) If the facilities construction commission verifies 322
that the certified annual reports submitted to the commission by 323
a board of education under division (G) (4) (a) of this section 324
fulfill the guarantee required under division (B) of section 325
3313.372 of the Revised Code for three consecutive years, the 326
board of education shall no longer be subject to the annual 327
reporting requirements of division (G) (4) (a) of this section. 328

(5) So long as any securities issued under division (G) (2) 329
of this section remain outstanding, the board of education shall 330
monitor the purchase of new alternative fuel vehicles or vehicle 331
conversions pursuant to that division. The board shall maintain 332
and annually update a report in a form and manner prescribed by 333
the facilities construction commission documenting the purchase 334
of new alternative fuel vehicles or vehicle conversions, the 335
associated environmental impact, and return on investment. The 336
resultant fuel and operational and maintenance cost savings 337
shall be certified by the school district treasurer. The report 338
shall be submitted annually to the commission. 339

(H) With the consent of the superintendent of public 340
instruction, a school district may incur without a vote of the 341
electors net indebtedness that exceeds the amounts stated in 342
divisions (A) and (G) of this section for the purpose of paying 343

costs of permanent improvements, if and to the extent that both 344
of the following conditions are satisfied: 345

(1) The fiscal officer of the school district estimates 346
that receipts of the school district from payments made under or 347
pursuant to agreements entered into pursuant to section 725.02, 348
1728.10, 3735.671, 5709.081, 5709.082, 5709.40, 5709.41, 349
5709.45, 5709.57, 5709.62, 5709.63, 5709.632, 5709.73, 5709.78, 350
or 5709.82 of the Revised Code, or distributions under division 351
(C) of section 5709.43 or division (B) of section 5709.47 of the 352
Revised Code, or any combination thereof, are, after accounting 353
for any appropriate coverage requirements, sufficient in time 354
and amount, and are committed by the proceedings, to pay the 355
debt charges on the securities issued to evidence that 356
indebtedness and payable from those receipts, and the taxing 357
authority of the district confirms the fiscal officer's 358
estimate, which confirmation is approved by the superintendent 359
of public instruction; 360

(2) The fiscal officer of the school district certifies, 361
and the taxing authority of the district confirms, that the 362
district, at the time of the certification and confirmation, 363
reasonably expects to have sufficient revenue available for the 364
purpose of operating such permanent improvements for their 365
intended purpose upon acquisition or completion thereof, and the 366
superintendent of public instruction approves the taxing 367
authority's confirmation. 368

The maximum maturity of securities issued under division 369
(H) of this section shall be the lesser of twenty years or the 370
maximum maturity calculated under section 133.20 of the Revised 371
Code. 372

(I) A school district may incur net indebtedness by the 373

issuance of securities in accordance with the provisions of this 374
chapter in excess of the limit specified in division (B) or (C) 375
of this section when necessary to raise the school district 376
portion of the basic project cost and any additional funds 377
necessary to participate in a project under Chapter 3318. of the 378
Revised Code, including the cost of items designated by the 379
facilities construction commission as required locally funded 380
initiatives, the cost of other locally funded initiatives in an 381
amount that does not exceed fifty per cent of the district's 382
portion of the basic project cost, and the cost for site 383
acquisition. The commission shall notify the superintendent of 384
public instruction whenever a school district will exceed either 385
limit pursuant to this division. 386

(J) A school district whose portion of the basic project 387
cost of its classroom facilities project under sections 3318.01 388
to 3318.20 of the Revised Code is greater than or equal to one 389
hundred million dollars may incur without a vote of the electors 390
net indebtedness in an amount up to two per cent of its tax 391
valuation through the issuance of general obligation securities 392
in order to generate all or part of the amount of its portion of 393
the basic project cost if the controlling board has approved the 394
facilities construction commission's conditional approval of the 395
project under section 3318.04 of the Revised Code. The school 396
district board and the Ohio facilities construction commission 397
shall include the dedication of the proceeds of such securities 398
in the agreement entered into under section 3318.08 of the 399
Revised Code. No state moneys shall be released for a project to 400
which this section applies until the proceeds of any bonds 401
issued under this section that are dedicated for the payment of 402
the school district portion of the project are first deposited 403
into the school district's project construction fund. 404

Sec. 133.18. (A) The taxing authority of a subdivision may 405
by legislation submit to the electors of the subdivision the 406
question of issuing any general obligation bonds, for one 407
purpose, that the subdivision has power or authority to issue. 408

(B) When the taxing authority of a subdivision desires or 409
is required by law to submit the question of a bond issue to the 410
electors, it shall pass legislation that does all of the 411
following: 412

(1) Declares the necessity and purpose of the bond issue; 413

(2) States the date of the ~~authorized~~ election at which 414
the question shall be submitted to the electors, which shall be 415
a general election or a special election held on a day on which 416
a primary election may be held; 417

(3) States the amount, approximate date, estimated net 418
average rate of interest, and maximum number of years over which 419
the principal of the bonds may be paid; 420

(4) Declares the necessity of levying a tax outside the 421
tax limitation to pay the debt charges on the bonds and any 422
anticipatory securities. 423

The estimated net average interest rate shall be 424
determined by the taxing authority based on, among other 425
factors, then existing market conditions, and may reflect 426
adjustments for any anticipated direct payments expected to be 427
received by the taxing authority from the government of the 428
United States relating to the bonds and the effect of any 429
federal tax credits anticipated to be available to owners of all 430
or a portion of the bonds. The estimated net average rate of 431
interest, and any statutory or charter limit on interest rates 432
that may then be in effect and that is subsequently amended, 433

shall not be a limitation on the actual interest rate or rates 434
on the securities when issued. 435

(C) (1) The taxing authority shall certify a copy of the 436
legislation passed under division (B) of this section to the 437
county auditor. The county auditor shall promptly calculate and 438
advise and, not later than ninety days before the election, 439
confirm that advice by certification to, the taxing authority 440
the estimated average annual property tax levy, expressed in 441
cents or dollars and cents for each one hundred dollars of tax 442
valuation and in mills for each one dollar of tax valuation, 443
that the county auditor estimates to be required throughout the 444
stated maturity of the bonds to pay the debt charges on the 445
bonds. In calculating the estimated average annual property tax 446
levy for this purpose, the county auditor shall assume that the 447
bonds are issued in one series bearing interest and maturing in 448
substantially equal principal amounts in each year over the 449
maximum number of years over which the principal of the bonds 450
may be paid as stated in that legislation, and that the amount 451
of the tax valuation of the subdivision for the current year 452
remains the same throughout the maturity of the bonds, except as 453
otherwise provided in division (C) (2) of this section. If the 454
tax valuation for the current year is not determined, the county 455
auditor shall base the calculation on the estimated amount of 456
the tax valuation submitted by the county auditor to the county 457
budget commission. If the subdivision is located in more than 458
one county, the county auditor shall obtain the assistance of 459
the county auditors of the other counties, and those county 460
auditors shall provide assistance, in establishing the tax 461
valuation of the subdivision for purposes of certifying the 462
estimated average annual property tax levy. 463

(2) When considering the tangible personal property 464

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

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

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

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

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

(2) The election shall be held at the regular places for voting in the subdivision. If the electors of only a part of a

precinct are qualified to vote at the election the board of 494
elections may assign the electors in that part to an adjoining 495
precinct, including an adjoining precinct in another county if 496
the board of elections of the other county consents to and 497
approves the assignment. Each elector so assigned shall be 498
notified of that fact prior to the election by notice mailed by 499
the board of elections, in such manner as it determines, prior 500
to the election. 501

(3) The board of elections shall publish a notice of the 502
election once in a newspaper of general circulation in the 503
subdivision, no later than ten days prior to the election. The 504
notice shall state all of the following: 505

(a) The principal amount of the proposed bond issue; 506

(b) The stated purpose for which the bonds are to be 507
issued; 508

(c) The maximum number of years over which the principal 509
of the bonds may be paid; 510

(d) The estimated additional average annual property tax 511
levy, expressed in cents or dollars and cents for each one 512
hundred dollars of tax valuation and in mills for each one 513
dollar of tax valuation, to be levied outside the tax 514
limitation, as estimated and certified to the taxing authority 515
by the county auditor; 516

(e) The first calendar year in which the tax is expected 517
to be due. 518

(F) (1) The form of the ballot to be used at the election 519
shall be substantially either of the following, as applicable: 520

(a) "Shall bonds be issued by the (name of 521

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

For the bond issue
Against the bond issue

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

For the bond issue
Against the bond issue

564
565
566
567

(2) The purpose for which the bonds are to be issued shall 568
be printed in the space indicated, in boldface type. 569

(G) The board of elections shall promptly certify the 570
results of the election to the tax commissioner, the county 571
auditor of each county in which any part of the subdivision is 572
located, and the fiscal officer of the subdivision. The 573
election, including the proceedings for and result of the 574
election, is incontestable other than in a contest filed under 575
section 3515.09 of the Revised Code in which the plaintiff 576
prevails. 577

(H) If a majority of the electors voting upon the question 578
vote for it, the taxing authority of the subdivision may proceed 579
under sections 133.21 to 133.33 of the Revised Code with the 580

issuance of the securities and with the levy and collection of a 581
property tax outside the tax limitation during the period the 582
securities are outstanding sufficient in amount to pay the debt 583
charges on the securities, including debt charges on any 584
anticipatory securities required to be paid from that tax. If 585
legislation passed under section 133.22 or 133.23 of the Revised 586
Code authorizing those securities is filed with the county 587
auditor on or before the last day of November, the amount of the 588
voted property tax levy required to pay debt charges or 589
estimated debt charges on the securities payable in the 590
following year shall if requested by the taxing authority be 591
included in the taxes levied for collection in the following 592
year under section 319.30 of the Revised Code. 593

(I) (1) If, before any securities authorized at an election 594
under this section are issued, the net indebtedness of the 595
subdivision exceeds that applicable to that subdivision or those 596
securities, then and so long as that is the case none of the 597
securities may be issued. 598

(2) No securities authorized at an election under this 599
section may be initially issued after the first day of the sixth 600
January following the election, but this period of limitation 601
shall not run for any time during which any part of the 602
permanent improvement for which the securities have been 603
authorized, or the issuing or validity of any part of the 604
securities issued or to be issued, or the related proceedings, 605
is involved or questioned before a court or a commission or 606
other tribunal, administrative agency, or board. 607

(3) Securities representing a portion of the amount 608
authorized at an election that are issued within the applicable 609
limitation on net indebtedness are valid and in no manner 610

affected by the fact that the balance of the securities 611
authorized cannot be issued by reason of the net indebtedness 612
limitation or lapse of time. 613

(4) Nothing in this division (I) shall be interpreted or 614
applied to prevent the issuance of securities in an amount to 615
fund or refund anticipatory securities lawfully issued. 616

(5) The limitations of divisions (I) (1) and (2) of this 617
section do not apply to any securities authorized at an election 618
under this section if at least ten per cent of the principal 619
amount of the securities, including anticipatory securities, 620
authorized has theretofore been issued, or if the securities are 621
to be issued for the purpose of participating in any federally 622
or state-assisted program. 623

(6) The certificate of the fiscal officer of the 624
subdivision is conclusive proof of the facts referred to in this 625
division. 626

Sec. 306.32. Any county, or any two or more counties, 627
municipal corporations, or townships, or any combination of 628
these, may create a regional transit authority by the adoption 629
of a resolution or ordinance by the board of county 630
commissioners of each county, the legislative authority of each 631
municipal corporation, and the board of township trustees of 632
each township which is to create or to join in the creation of 633
the regional transit authority. The resolution or ordinance 634
shall state: 635

(A) The necessity for the creation of a regional transit 636
authority; 637

(B) The counties, municipal corporations, or townships 638
which are to create or to join in the creation of the regional 639

transit authority; 640

(C) The official name by which the regional transit 641
authority shall be known; 642

(D) The place in which the principal office of the 643
regional transit authority will be located or the manner in 644
which it may be selected; 645

(E) The number, term, and compensation, or method for 646
establishing compensation, of the members of the board of 647
trustees of the regional transit authority. Compensation shall 648
not exceed fifty dollars for each board and committee meeting 649
attended by a member, except that if compensation is provided 650
annually it shall not exceed six thousand dollars for the 651
president of the board or four thousand eight hundred dollars 652
for each other board member. 653

(F) The manner in which vacancies on the board of trustees 654
of the regional transit authority shall be filled; 655

(G) The manner and to what extent the expenses of the 656
regional transit authority shall be apportioned among the 657
counties, municipal corporations, and townships creating it; 658

(H) The purposes, including the kinds of transit 659
facilities, for which the regional transit authority is 660
organized. 661

The regional transit authority provided for in the 662
resolution or ordinance shall be deemed to be created upon the 663
adoption of the resolution or ordinance by the board of county 664
commissioners of each county, the legislative authority of each 665
municipal corporation, and the board of township trustees of 666
each township enumerated in the resolution or ordinance. 667

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

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

secretary of the board of trustees of the regional transit 699
authority. The person presenting the petition shall be given a 700
receipt containing on it the time of the day, the date, and the 701
purpose of the petition. The secretary of the board of trustees 702
of the regional transit authority shall cause the appropriate 703
board or boards of elections to check the sufficiency of 704
signatures on any petition of referendum filed under this 705
section and, if found to be sufficient, shall present the 706
petition to the board of trustees at a meeting of said board 707
which occurs not later than thirty days following the filing of 708
said petition. Upon presentation to the board of trustees of a 709
petition of referendum against the proposed inclusion, the board 710
of trustees shall promptly certify the proposal to the board or 711
boards of elections for the purpose of having the proposal 712
placed on the ballot at the next general election or the next 713
special election held on a day on which a primary election which 714
occurs may be held, occurring not less than ninety days after 715
the date of the meeting of said board, ~~or at a special election,~~ 716
~~the date of which shall be specified in the certification, which~~ 717
~~date shall be not less than ninety days after the date of such~~ 718
~~meeting of the board.~~ Signatures on a petition of referendum may 719
be withdrawn up to and including the meeting of the board of 720
trustees certifying the proposal to the appropriate board or 721
boards of elections. If territory of more than one county, 722
municipal corporation, or township is to be added to the 723
regional transit authority, the electors of the territories of 724
the counties, municipal corporations, or townships which are to 725
be added shall vote as a district, and the majority affirmative 726
vote shall be determined by the vote cast in the district as a 727
whole. Upon certification of a proposal to the appropriate board 728
or boards of elections pursuant to this section, the board or 729
boards of election shall make the necessary arrangements for the 730

submission of the question to the electors of the territory to 731
be added to the regional transit authority qualified to vote on 732
the question, and the election shall be held, canvassed, and 733
certified in the manner provided for the submission of tax 734
levies under section 5705.191 of the Revised Code, except that 735
the question appearing on the ballot shall read: 736

"Shall the territory within the 737
(Name or names of political subdivisions to be joined) be added 738
to (Name) regional transit 739
authority?" and shall a(n) (here insert type of tax 740
or taxes) at a rate of taxation not to exceed (here insert 741
maximum tax rate or rates) be levied for all transit purposes?" 742

If the question is approved by at least a majority of the 743
electors voting on the question, the joinder is immediately 744
effective, and the regional transit authority may extend the 745
levy of the tax against all the taxable property within the 746
territory which has been added. If the question is approved at a 747
~~general election or at a special election occurring prior to the~~ 748
~~general election but after the fifteenth day of July,~~ the 749
regional transit authority may amend its budget and resolution 750
adopted pursuant to section 5705.34 of the Revised Code, and the 751
levy shall be placed on the current tax list and duplicate and 752
collected as other taxes are collected from all taxable property 753
within the territorial boundaries of the regional transit 754
authority, including the territory within each political 755
subdivision added as a result of the election. 756

The territorial boundaries of a regional transit authority 757
shall be coextensive with the territorial boundaries of the 758
counties, municipal corporations, and townships included within 759
the regional transit authority, provided that the same area may 760

be included in more than one regional transit authority so long 761
as the regional transit authorities are not organized for 762
purposes as provided for in the resolutions or ordinances 763
creating the same, and any amendments to them, relating to the 764
same kinds of transit facilities; and provided further, that if 765
a regional transit authority includes only a portion of an 766
entire county, a regional transit authority for the same 767
purposes may be created in the remaining portion of the same 768
county by resolution of the board of county commissioners acting 769
alone or in conjunction with municipal corporations and 770
townships as provided in this section. 771

No regional transit authority shall be organized after 772
January 1, 1975, to include any area already included in a 773
regional transit authority, except that any regional transit 774
authority organized after June 29, 1974, and having territorial 775
boundaries entirely within a single county shall, upon adoption 776
by the board of county commissioners of the county of a 777
resolution creating a regional transit authority including 778
within its territorial jurisdiction the existing regional 779
transit authority and for purposes including the purposes for 780
which the existing regional transit authority was created, be 781
dissolved and its territory included in such new regional 782
transit authority. Any resolution creating such a new regional 783
transit authority shall make adequate provision for satisfaction 784
of the obligations of the dissolved regional transit authority. 785

Sec. 306.321. The resolution or ordinance creating a 786
regional transit authority may be amended to include additional 787
counties, municipal corporations, or townships by the adoption 788
of an amendment by the board of county commissioners of each 789
county, the legislative authority of each municipal corporation, 790
and the board of township trustees of each township which has 791

created or, prior to the adoption of the amendment, joined or 792
proposes to join the regional transit authority. 793

After each county, municipal corporation, and township 794
which has created or, prior to the adoption of the amendment, 795
joined or proposes to join the regional transit authority has 796
adopted its resolution or ordinance approving inclusion of 797
additional counties, municipal corporations, or townships in the 798
regional transit authority, a copy of each resolution or 799
ordinance shall be filed with the clerk of the board of the 800
county commissioners of each county, the clerk of the 801
legislative authority of each municipal corporation, and the 802
fiscal officer of the board of trustees of each township 803
proposed to be included in the regional transit authority. 804

Any ordinances or resolutions adopted pursuant to this 805
section approving inclusion of additional counties, municipal 806
corporations, or townships in the regional transit authority 807
shall provide that the board of trustees of the regional transit 808
authority must, not later than the tenth day following the day 809
on which the filing of the ordinances or resolutions, as 810
required by the immediately preceding paragraph, is completed, 811
adopt its resolution providing for submission to the electors of 812
the regional transit authority as enlarged, of the question 813
pursuant to section 306.49 of the Revised Code, of the renewal, 814
the renewal and increase, or the increase of, or the imposition 815
of an additional, ad valorem tax, or of the question pursuant to 816
section 306.70 of the Revised Code, of the renewal, the renewal 817
and increase, or the increase of, or the imposition of an 818
additional, sales and use tax. The resolution submitting the 819
question of the tax shall specify the date of the election, 820
which shall be a general election or a special election held on 821
a day on which a primary election may be held, occurring not 822

less than ninety days after certification of the resolution to 823
the board of elections ~~and which shall be consistent with the~~ 824
~~requirements of section 3501.01 of the Revised Code.~~ The 825
inclusion of the territory of the additional counties, municipal 826
corporations, or townships in the regional transit authority 827
shall be effective as of the date on which the resolution of the 828
board of trustees of the regional transit authority is adopted 829
submitting the question to the electors, provided that until the 830
question is approved, existing contracts providing payment for 831
transit services within the added territory shall remain in 832
effect and transit services shall not be affected by the 833
inclusion of the additional territory. The resolution shall be 834
certified to the board of elections and the election shall be 835
held, canvassed, and certified as provided in section 306.49 of 836
the Revised Code in the case of an ad valorem tax or in section 837
306.70 of the Revised Code in the case of a sales and use tax. 838

If the question of the tax which is submitted is not 839
approved by a majority of the electors of the enlarged regional 840
transit authority voting on the question, as of the day 841
following the day on which the results of the election become 842
conclusive, the additional counties, municipal corporations, or 843
townships, which had been included in the regional transit 844
authority as of the date of the adoption of the resolution 845
submitting to the electors the question, shall be removed from 846
the territory of the regional transit authority and shall no 847
longer be a part of that authority without any further action by 848
either the political subdivisions which were included in the 849
authority prior to the adoption of the resolution submitting the 850
question to the electors or of the political subdivisions added 851
to the authority as a result of the adoption of the resolution. 852
The regional transit authority reduced to its territory as it 853

existed prior to the inclusion of the additional counties, 854
municipal corporations, or townships, shall be entitled to levy 855
and collect any ad valorem or sales and use taxes which it was 856
authorized to levy and collect prior to the enlargement of its 857
territory and for which authorization has not expired, as if the 858
enlargement had not occurred. 859

If the question of the tax which is submitted provides for 860
a sales and use tax to be imposed and the question is approved, 861
and the regional transit authority had previously been 862
authorized pursuant to section 306.49 of the Revised Code to 863
levy an ad valorem tax, the regional transit authority shall 864
appropriate from the first moneys received from the sales and 865
use tax in each year, the full amount required in order to pay 866
the principal of and interest on any notes of the regional 867
transit authority issued pursuant to section 306.49 of the 868
Revised Code, in anticipation of the collection of the ad 869
valorem tax; and shall not thereafter levy and collect the ad 870
valorem tax previously approved unless the levy and collection 871
is necessary to pay the principal of and interest on notes 872
issued in anticipation of the tax in order to avoid impairing 873
the obligation of the contract between the regional transit 874
authority and the note holders. 875

If the question of the additional or renewal tax levy is 876
approved, the tax may be levied and collected as is otherwise 877
provided for an ad valorem tax or a sales and use tax imposed by 878
a regional transit authority, provided that if a question 879
relating to an ad valorem tax is approved at the general 880
~~election or at a special election occurring prior to a general~~ 881
~~election, but after the fifteenth day of July,~~ the regional 882
transit authority may amend its budget for its next fiscal year 883
and its resolution adopted pursuant to section 5705.34 of the 884

Revised Code or adopt such resolution, and the levy shall be 885
placed on the current tax list and duplicate and collected as 886
all other taxes are collected from all taxable property within 887
the enlarged territory of the regional transit authority 888
including the territory within each political subdivision which 889
has been added to the regional transit authority pursuant to 890
this section, provided further that if a question relating to 891
sales and use tax is approved after the fifteenth day of July in 892
any calendar year, the regional transit authority may amend its 893
budget for the current and next fiscal year and any resolution 894
adopted pursuant to section 5705.34 of the Revised Code, to 895
reflect the imposition of the sales and use tax and shall amend 896
its budget for the next fiscal year and any resolution adopted 897
pursuant to section 5705.34 of the Revised Code to comply with 898
the immediately preceding paragraph. If the budget of the 899
regional transit authority is amended pursuant to this 900
paragraph, the county auditor shall prepare and deliver an 901
amended certificate of estimated resources to reflect the change 902
in anticipated revenues of the regional transit authority. 903

The procedures of this section are in addition to and an 904
alternative to those established in section 306.32 of the 905
Revised Code for joining to a regional transit authority 906
additional counties, municipal corporations, or townships. 907

Sec. 306.322. (A) For any regional transit authority that 908
levies a property tax and that includes in its membership 909
political subdivisions that are located in a county having a 910
population of at least four hundred thousand according to the 911
most recent federal census, the procedures of this section apply 912
until November 5, 2013, and are in addition to and an 913
alternative to those established in sections 306.32 and 306.321 914
of the Revised Code for joining to the regional transit 915

authority additional counties, municipal corporations, or 916
townships. 917

(B) Any municipal corporation or township may adopt a 918
resolution or ordinance proposing to join a regional transit 919
authority described in division (A) of this section. In its 920
resolution or ordinance, the political subdivision may propose 921
joining the regional transit authority for a limited period of 922
three years or without a time limit. 923

(C) The political subdivision proposing to join the 924
regional transit authority shall submit a copy of its resolution 925
or ordinance to the legislative authority of each municipal 926
corporation and the board of trustees of each township 927
comprising the regional transit authority. Within thirty days of 928
receiving the resolution or ordinance for inclusion in the 929
regional transit authority, the legislative authority of each 930
municipal corporation and the board of trustees of each township 931
shall consider the question of whether to include the additional 932
subdivision in the regional transit authority, shall adopt a 933
resolution or ordinance approving or rejecting the inclusion of 934
the additional subdivision, and shall present its resolution or 935
ordinance to the board of trustees of the regional transit 936
authority. 937

(D) If a majority of the political subdivisions comprising 938
the regional transit authority approve the inclusion of the 939
additional political subdivision, the board of trustees of the 940
regional transit authority, not later than the tenth day 941
following the day on which the last ordinance or resolution is 942
presented, shall notify the subdivision proposing to join the 943
regional transit authority that it may certify the proposal to 944
the board of elections for the purpose of having the proposal 945

placed on the ballot at the next general election or ~~at a the~~ 946
next special election conducted held on the a day of the next on 947
which a primary election that occurs may be held, occurring not 948
less than ninety days after the resolution or ordinance is 949
certified to the board of elections. 950

(E) Upon certification of a proposal to the board of 951
elections pursuant to this section, the board of elections shall 952
make the necessary arrangements for the submission of the 953
question to the electors of the territory to be included in the 954
regional transit authority qualified to vote on the question, 955
and the election shall be held, canvassed, and certified in the 956
same manner as regular elections for the election of officers of 957
the subdivision proposing to join the regional transit 958
authority, except that, if the resolution proposed the inclusion 959
without a time limitation the question appearing on the ballot 960
shall read: 961

"Shall the territory within the 962
(Name or names of political subdivisions to be joined) be added 963
to (Name) regional transit 964
authority?" and shall a(n) (here insert type of tax 965
or taxes) at a rate of taxation not to exceed (here insert 966
maximum tax rate or rates) be levied for all transit purposes?" 967

If the resolution proposed the inclusion with a three-year 968
time limitation, the question appearing on the ballot shall 969
read: 970

"Shall the territory within the 971
(Name or names of political subdivisions to be joined) be added 972
to (Name) regional transit 973
authority?" for three years and shall a(n) (here 974
insert type of tax or taxes) at a rate of taxation not to exceed 975

..... (here insert maximum tax rate or rates) be levied for all 976
transit purposes for three years?" 977

(F) If the question is approved by at least a majority of 978
the electors voting on the question, the addition of the new 979
territory is effective six months from the date of the 980
certification of its passage, and the regional transit authority 981
may extend the levy of the tax against all the taxable property 982
within the territory that was added. If the question is approved 983
at a general election ~~or at a special election occurring prior~~ 984
~~to the general election but after the fifteenth day of July,~~ the 985
regional transit authority may amend its budget and resolution 986
adopted pursuant to section 5705.34 of the Revised Code, and the 987
levy shall be placed on the current tax list and duplicate and 988
collected as other taxes are collected from all taxable property 989
within the territorial boundaries of the regional transit 990
authority, including the territory within the political 991
subdivision added as a result of the election. If the budget of 992
the regional transit authority is amended pursuant to this 993
paragraph, the county auditor shall prepare and deliver an 994
amended certificate of estimated resources to reflect the change 995
in anticipated revenues of the regional transit authority. 996

(G) If the question is approved by at least a majority of 997
the electors voting on the question, the board of trustees of 998
the regional transit authority immediately shall amend the 999
resolution or ordinance creating the regional transit authority 1000
to include the additional political subdivision. 1001

(H) If the question approved by a majority of the electors 1002
voting on the question added the subdivision for three years, 1003
the territory of the additional municipal corporation or 1004
township in the regional transit authority shall be removed from 1005

the territory of the regional transit authority three years 1006
after the date the territory was added, as determined in the 1007
effective date of the election, and shall no longer be a part of 1008
that authority without any further action by either the 1009
political subdivisions that were included in the authority prior 1010
to submitting the question to the electors or of the political 1011
subdivision added to the authority as a result of the election. 1012
The regional transit authority reduced to its territory as it 1013
existed prior to the inclusion of the additional municipal 1014
corporation or township shall be entitled to levy and collect 1015
any property taxes that it was authorized to levy and collect 1016
prior to the enlargement of its territory and for which 1017
authorization has not expired, as if the enlargement had not 1018
occurred. 1019

Sec. 306.70. A tax proposed to be levied by a board of 1020
county commissioners or by the board of trustees of a regional 1021
transit authority pursuant to sections 5739.023 and 5741.022 of 1022
the Revised Code shall not become effective until it is 1023
submitted to the electors residing within the county or within 1024
the territorial boundaries of the regional transit authority and 1025
approved by a majority of the electors voting on it. Such 1026
question shall be submitted at a general election or ~~at a~~ 1027
special election held on a day on which a primary election may 1028
be held, as specified in the resolution levying the tax and 1029
occurring not less than ninety days after such resolution is 1030
certified to the board of elections, in accordance with section 1031
3505.071 of the Revised Code. 1032

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

authority, and the election shall be held, canvassed, and 1037
certified in the same manner as regular elections for the 1038
election of county officers. Notice of the election shall be 1039
published in a newspaper of general circulation in the territory 1040
of the county or of the regional transit authority once a week 1041
for two consecutive weeks prior to the election or as provided 1042
in section 7.16 of the Revised Code. If the board of elections 1043
operates and maintains a web site, notice of the election also 1044
shall be posted on that web site for thirty days prior to the 1045
election. The notice shall state the type, rate, and purpose of 1046
the tax to be levied, the length of time during which the tax 1047
will be in effect, and the time and place of the election. 1048

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

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

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

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

commissioner of the state. 1067

Sec. 307.695. (A) As used in this section: 1068

(1) "Arena" means any structure designed and constructed 1069
for the purpose of providing a venue for public entertainment 1070
and recreation by the presentation of concerts, sporting and 1071
athletic events, and other events and exhibitions, including 1072
facilities intended to house or provide a site for one or more 1073
athletic or sports teams or activities, spectator facilities, 1074
parking facilities, walkways, and auxiliary facilities, real and 1075
personal property, property rights, easements, leasehold 1076
estates, and interests that may be appropriate for, or used in 1077
connection with, the operation of the arena. 1078

(2) "Convention center" means any structure expressly 1079
designed and constructed for the purposes of presenting 1080
conventions, public meetings, and exhibitions and includes 1081
parking facilities that serve the center and any personal 1082
property used in connection with any such structure or 1083
facilities. 1084

(3) "Eligible county" means a county having a population 1085
of at least four hundred thousand but not more than eight 1086
hundred thousand according to the 2000 federal decennial census 1087
and that directly borders the geographic boundaries of another 1088
state. 1089

(4) "Entity" means a nonprofit corporation, a municipal 1090
corporation, a port authority created under Chapter 4582. of the 1091
Revised Code, or a convention facilities authority created under 1092
Chapter 351. of the Revised Code. 1093

(5) "Lodging taxes" means excise taxes levied under 1094
division (A)(1), (A)(2), or (C) of section 5739.09 of the 1095

Revised Code and the revenues arising therefrom. 1096

(6) "Nonprofit corporation" means a nonprofit corporation 1097
that is organized under the laws of this state and that includes 1098
within the purposes for which it is incorporated the 1099
authorization to lease and operate facilities such as a 1100
convention center or an arena or a combination of an arena and 1101
convention center. 1102

(7) "Project" means acquiring, constructing, 1103
reconstructing, renovating, rehabilitating, expanding, adding 1104
to, equipping, furnishing or otherwise improving an arena, a 1105
convention center, or a combination of an arena and convention 1106
center. For purposes of this section, a project is a permanent 1107
improvement for one purpose under Chapter 133. of the Revised 1108
Code. 1109

(8) "Project revenues" means money received by a county 1110
with a population greater than four hundred thousand wherein the 1111
population of the largest city comprises more than one-third of 1112
that county's population, other than money from taxes or from 1113
the proceeds of securities secured by taxes, in connection with, 1114
derived from, related to, or resulting from a project, 1115
including, but not limited to, rentals and other payments 1116
received under a lease or agreement with respect to the project, 1117
ticket charges or surcharges for admission to events at a 1118
project, charges or surcharges for parking for events at a 1119
project, charges for the use of a project or any portion of a 1120
project, including suites and seating rights, the sale of naming 1121
rights for the project or a portion of the project, unexpended 1122
proceeds of any county revenue bonds issued for the project, and 1123
any income and profit from the investment of the proceeds of any 1124
such revenue bonds or any project revenues. 1125

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

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

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

(2) The board agrees to levy a tax under division (C) of section 5739.09 of the Revised Code and pledge and contribute the revenues therefrom for the purpose described in division (C) of this section.

(C) The purpose of the pledges and contributions described in divisions (B)(1) and (2) of this section is payment of principal, interest, and premium, if any, on bonds and notes issued by or for the benefit of the bureau to finance the construction and equipping of a convention center. The pledges and contributions provided for in the agreement shall be for the period stated in the agreement. Revenues determined from time to time by the board to be needed to cover the real and actual costs of administering the tax imposed by division (C) of section 5739.09 of the Revised Code may not be pledged or contributed. The agreement shall provide that any such bonds and notes shall be secured by a trust agreement between the bureau

or other issuer acting for the benefit of the bureau and a 1156
corporate trustee that is a trust company or bank having the 1157
powers of a trust company within or without the state, and the 1158
trust agreement shall pledge or assign to the retirement of the 1159
bonds or notes, all moneys paid by the county under this 1160
section. A tax the revenues from which are pledged under an 1161
agreement entered into by a board of county commissioners under 1162
this section shall not be subject to diminution by initiative or 1163
referendum, or diminution by statute, unless provision is made 1164
therein for an adequate substitute therefor reasonably 1165
satisfactory to the trustee under the trust agreement that 1166
secures the bonds and notes. 1167

(D) A pledge of money by a county under division (B) of 1168
this section shall not be indebtedness of the county for 1169
purposes of Chapter 133. of the Revised Code. 1170

(E) If the terms of the agreement so provide, the board of 1171
county commissioners may acquire and lease real property to the 1172
convention bureau as the site of the convention center. The 1173
lease shall be on such terms as are set forth in the agreement. 1174
The purchase and lease are not subject to the limitations of 1175
sections 307.02 and 307.09 of the Revised Code. 1176

(F) In addition to the authority granted to a board of 1177
county commissioners under divisions (B) to (E) of this section, 1178
a board of county commissioners in a county with a population of 1179
one million two hundred thousand or more, or a county with a 1180
population greater than four hundred thousand wherein the 1181
population of the largest city comprises more than one-third of 1182
that county's population, may purchase, for cash or by 1183
installment payments, enter into lease-purchase agreements for, 1184
lease with an option to purchase, lease, construct, enlarge, 1185

improve, rebuild, equip, or furnish a convention center. 1186

(G) The board of county commissioners of a county with a 1187
population greater than four hundred thousand wherein the 1188
population of the largest city comprises more than one-third of 1189
that county's population may undertake, finance, operate, and 1190
maintain a project. The board may lease a project to an entity 1191
on terms that the board determines to be in the best interest of 1192
the county and in furtherance of the public purpose of the 1193
project; the lease may be for a term of thirty-five years or 1194
less and may provide for an option of the entity to renew the 1195
lease for a term of thirty-five years or less. The board may 1196
enter into an agreement with an entity with respect to a project 1197
on terms that the board determines to be in the best interest of 1198
the county and in furtherance of the public purpose of the 1199
project. To the extent provided for in an agreement or a lease 1200
with an entity, the board may authorize the entity to administer 1201
on behalf of the board any contracts for the project. The board 1202
may enter into an agreement providing for the sale to a person 1203
of naming rights to a project or portion of a project, for a 1204
period, for consideration, and on other terms and conditions 1205
that the board determines to be in the best interest of the 1206
county and in furtherance of the public purpose of the project. 1207
The board may enter into an agreement with a person owning or 1208
operating a professional athletic or sports team providing for 1209
the use by that person of a project or portion of a project for 1210
that team's offices, training, practices, and home games for a 1211
period, for consideration, and on other terms and conditions 1212
that the board determines to be in the best interest of the 1213
county and in furtherance of the public purpose of the project. 1214
The board may establish ticket charges or surcharges for 1215
admission to events at a project, charges or surcharges for 1216

parking for events at a project, and charges for the use of a 1217
project or any portion of a project, including suites and 1218
seating rights, and may, as necessary, enter into agreements 1219
related thereto with persons for a period, for consideration, 1220
and on other terms and conditions that the board determines to 1221
be in the best interest of the county and in furtherance of the 1222
public purpose of the project. A lease or agreement authorized 1223
by this division is not subject to sections 307.02, 307.09, and 1224
307.12 of the Revised Code. 1225

(H) Notwithstanding any contrary provision in Chapter 1226
5739. of the Revised Code, after adopting a resolution declaring 1227
it to be in the best interest of the county to undertake a 1228
project as described in division (G) of this section, the board 1229
of county commissioners of an eligible county may adopt a 1230
resolution enacting or increasing any lodging taxes within the 1231
limits specified in Chapter 5739. of the Revised Code with 1232
respect to those lodging taxes and amending any prior resolution 1233
under which any of its lodging taxes have been imposed in order 1234
to provide that those taxes, after deducting the real and actual 1235
costs of administering the taxes and any portion of the taxes 1236
returned to any municipal corporation or township as provided in 1237
division (A)(1) of section 5739.09 of the Revised Code, shall be 1238
used by the board for the purposes of undertaking, financing, 1239
operating, and maintaining the project, including paying debt 1240
charges on any securities issued by the board under division (I) 1241
of this section, or to make contributions to the convention and 1242
visitors' bureau operating within the county, or to promote, 1243
advertise, and market the region in which the county is located, 1244
all as the board may determine and make appropriations for from 1245
time to time, subject to the terms of any pledge to the payment 1246
of debt charges on outstanding general obligation securities or 1247

special obligation securities authorized under division (I) of 1248
this section. A resolution adopted under division (H) of this 1249
section shall be adopted not earlier than January 15, 2007, and 1250
not later than January 15, 2008. 1251

A resolution adopted under division (H) of this section 1252
may direct the board of elections to submit the question of 1253
enacting or increasing lodging taxes, as the case may be, to the 1254
electors of the county at a general election or a special 1255
election held on ~~the date~~ a day on which a primary election may 1256
be held, as specified by the board in the resolution, provided 1257
that the election occurs not less than ninety days after a 1258
certified copy of the resolution is transmitted to the board of 1259
elections and no later than January 15, 2008. A resolution 1260
submitted to the electors under this division shall not go into 1261
effect unless it is approved by a majority of those voting upon 1262
it. A resolution adopted under division (H) of this section that 1263
is not submitted to the electors of the county for their 1264
approval or disapproval is subject to a referendum as provided 1265
in sections 305.31 to 305.41 of the Revised Code. 1266

A resolution adopted under division (H) of this section 1267
takes effect upon its adoption, unless the resolution is 1268
submitted to the electors of the county for their approval or 1269
disapproval, in which case the resolution takes effect on the 1270
date the board of county commissioners receives notification 1271
from the board of elections of the affirmative vote. Lodging 1272
taxes received after the effective date of the resolution may be 1273
used for the purposes described in division (H) of this section, 1274
except that lodging taxes that have been pledged to the payment 1275
of debt charges on any bonds or notes issued by or for the 1276
benefit of a convention and visitors' bureau under division (C) 1277
of this section shall be used exclusively for that purpose until 1278

such time as the bonds or notes are no longer outstanding under 1279
the trust agreement securing those bonds or notes. 1280

(I) (1) The board of county commissioners of a county with 1281
a population greater than four hundred thousand wherein the 1282
population of the largest city comprises more than one-third of 1283
that county's population may issue the following securities of 1284
the county for the purpose of paying costs of the project, 1285
refunding any outstanding county securities issued for that 1286
purpose, refunding any outstanding bonds or notes issued by or 1287
for the benefit of the bureau under division (C) of this 1288
section, or for any combination of those purposes: 1289

(a) General obligation securities issued under Chapter 1290
133. of the Revised Code. The resolution authorizing these 1291
securities may include covenants to appropriate annually from 1292
lawfully available lodging taxes, and to continue to levy and 1293
collect those lodging taxes in, amounts necessary to meet the 1294
debt charges on those securities. 1295

(b) Special obligation securities issued under Chapter 1296
133. of the Revised Code that are secured only by lawfully 1297
available lodging taxes and any other taxes and revenues pledged 1298
to pay the debt charges on those securities, except ad valorem 1299
property taxes. The resolution authorizing those securities 1300
shall include a pledge of and covenants to appropriate annually 1301
from lawfully available lodging taxes and any other taxes and 1302
revenues pledged for such purpose, and to continue to collect 1303
any of those revenues pledged for such purpose and to levy and 1304
collect those lodging taxes and any other taxes pledged for such 1305
purpose, in amounts necessary to meet the debt charges on those 1306
securities. The pledge is valid and binding from the time the 1307
pledge is made, and the lodging taxes so pledged and thereafter 1308

received by the county are immediately subject to the lien of 1309
the pledge without any physical delivery of the lodging taxes or 1310
further act. The lien of any pledge is valid and binding as 1311
against all parties having claims of any kind in tort, contract, 1312
or otherwise against the county, regardless of whether such 1313
parties have notice of the lien. Neither the resolution nor any 1314
trust agreement by which a pledge is created or further 1315
evidenced is required to be filed or recorded except in the 1316
records of the board. The special obligation securities shall 1317
contain a statement on their face to the effect that they are 1318
not general obligation securities, and, unless paid from other 1319
sources, are payable from the pledged lodging taxes. 1320

(c) Revenue securities authorized under section 133.08 of 1321
the Revised Code and issued under Chapter 133. of the Revised 1322
Code that are secured only by lawfully available project 1323
revenues pledged to pay the debt charges on those securities. 1324

(2) The securities described in division (I)(1) of this 1325
section are subject to Chapter 133. of the Revised Code. 1326

(3) Section 133.34 of the Revised Code, except for 1327
division (A) of that section, applies to the issuance of any 1328
refunding securities authorized under this division. In lieu of 1329
division (A) of section 133.34 of the Revised Code, the board of 1330
county commissioners shall establish the maturity date or dates, 1331
the interest payable on, and other terms of refunding securities 1332
as it considers necessary or appropriate for their issuance, 1333
provided that the final maturity of refunding securities shall 1334
not exceed by more than ten years the final maturity of any 1335
bonds refunded by refunding securities. 1336

(4) The board may not repeal, rescind, or reduce all or 1337
any portion of any lodging taxes pledged to the payment of debt 1338

charges on any outstanding special obligation securities 1339
authorized under this division, and no portion of any lodging 1340
taxes that is pledged, or that the board has covenanted to levy, 1341
collect, and appropriate annually to pay debt charges on any 1342
outstanding securities authorized under this division is subject 1343
to repeal, rescission, or reduction by the electorate of the 1344
county. 1345

Sec. 307.697. (A) For the purpose of section 307.696 of 1346
the Revised Code and to pay any or all of the charge the board 1347
of elections makes against the county to hold the election on 1348
the question of levying the tax, or for those purposes and to 1349
provide revenues to the county for permanent improvements, the 1350
board of county commissioners of a county may levy a tax not to 1351
exceed three dollars on each gallon of spirituous liquor sold to 1352
or purchased by liquor permit holders for resale, and sold at 1353
retail by the state or pursuant to a transfer agreement entered 1354
into under Chapter 4313. of the Revised Code, in the county. The 1355
tax shall be levied on the number of gallons so sold. The tax 1356
may be levied for any number of years not exceeding twenty. 1357

The tax shall be levied pursuant to a resolution of the 1358
board of county commissioners approved by a majority of the 1359
electors in the county voting on the question of levying the 1360
tax, which resolution shall specify the rate of the tax, the 1361
number of years the tax will be levied, and the purposes for 1362
which the tax is levied. The election may be held on the date of 1363
a general election or a special election held on a day on which 1364
a primary election may be held, occurring not sooner than ninety 1365
days after the date the board certifies its resolution to the 1366
board of elections. If approved by the electors, the tax takes 1367
effect on the first day of the month specified in the resolution 1368
but not sooner than the first day of the month that is at least 1369

sixty days after the certification of the election results by 1370
the board of elections. A copy of the resolution levying the tax 1371
shall be certified to the division of liquor control at least 1372
sixty days prior to the date on which the tax is to become 1373
effective. 1374

(B) A resolution under this section may be joined on the 1375
ballot as a single question with a resolution adopted under 1376
section 4301.421 or 5743.024 of the Revised Code to levy a tax 1377
for the same purposes, and for the purpose of paying the 1378
expenses of administering that tax. 1379

(C) The form of the ballot in an election held pursuant to 1380
this section or section 4301.421 or 5743.024 of the Revised Code 1381
shall be as follows or in any other form acceptable to the 1382
secretary of state: 1383

"For the purpose of paying not more than one-half of the 1384
costs of providing a public sports facility together with 1385
related redevelopment and economic development projects, shall 1386
(an) excise tax(es) be levied by county at the rate 1387
of (dollars on each gallon of spirituous liquor sold in 1388
the county, cents per gallon on the sale of beer at wholesale in 1389
the county, cents per gallon on the sale of wine and mixed 1390
beverages at wholesale in the county, cents per gallon on the 1391
sale of cider at wholesale in the county, or mills per cigarette 1392
on the sale of cigarettes at wholesale in the county), 1393
for years? 1394

Yes
No

"

1395

1396

1397

1398

For an election in which questions under this section or 1399
section 4301.421 or 5743.024 of the Revised Code are joined as a 1400
single question, the form of the ballot shall be as above, 1401
except each of the proposed taxes shall be listed. 1402

(D) The board of county commissioners of a county in which 1403
a tax is imposed under this section on September 29, 2013, the 1404
effective date of the amendment of this section by H.B. 59 of 1405
the 130th general assembly, may levy a tax for the purpose of 1406
section 307.673 of the Revised Code regardless of whether or not 1407
the cooperative agreement authorized under that section has been 1408
entered into prior to the day the resolution adopted under 1409
division (D)(1) or (2) of this section is adopted, for the 1410
purpose of reimbursing a county for costs incurred in the 1411
construction of a sports facility pursuant to an agreement 1412
entered into by the county under section 307.696 of the Revised 1413
Code, or for the purpose of paying the costs of capital repairs 1414
of and improvements to a sports facility, or both. The tax shall 1415
be levied and approved in one of the manners prescribed by 1416
division (D)(1) or (2) of this section. 1417

(1) The tax may be levied pursuant to a resolution adopted 1418
by a majority of the members of the board of county 1419
commissioners not later than forty-five days after July 19, 1420
1995. A board of county commissioners approving a tax under 1421
division (D)(1) of this section may approve a tax under division 1422
(B)(1) of section 4301.421 or division (C)(1) of section 1423
5743.024 of the Revised Code at the same time. Subject to the 1424
resolution being submitted to a referendum under sections 305.31 1425
to 305.41 of the Revised Code, the resolution shall take effect 1426
immediately, but the tax levied pursuant to the resolution shall 1427
not be levied prior to the day following the last day that any 1428
tax previously levied pursuant to this division may be levied. 1429

(2) The tax may be levied pursuant to a resolution adopted 1430
by a majority of the members of the board of county 1431
commissioners not later than September 1, 2015, and approved by 1432
a majority of the electors of the county voting on the question 1433
of levying the tax. The board of county commissioners shall 1434
certify a copy of the resolution to the board of elections 1435
immediately upon adopting a resolution under division (D)(2) of 1436
this section. The election may be held on the date of a general 1437
election or a special election held on a day on which a primary 1438
election may be held, occurring not sooner than ninety days 1439
after the date the board certifies its resolution to the board 1440
of elections. The form of the ballot shall be as prescribed by 1441
division (C) of this section, except that the phrase "paying not 1442
more than one-half of the costs of providing a sports facility 1443
together with related redevelopment and economic development 1444
projects" shall be replaced by the phrase "paying the costs of 1445
constructing, renovating, improving, or repairing a sports 1446
facility and reimbursing a county for costs incurred by the 1447
county in the construction of a sports facility," and the phrase 1448
", beginning (here insert the earliest date the tax 1449
would take effect)" shall be appended after "years." A board of 1450
county commissioners submitting the question of a tax under 1451
division (D)(2) of this section may submit the question of a tax 1452
under division (B)(2) of section 4301.421 or division (C)(2) of 1453
section 5743.024 of the Revised Code as a single question, and 1454
the form of the ballot shall include each of the proposed taxes. 1455

If approved by a majority of electors voting on the 1456
question, the tax shall take effect on the day specified on the 1457
ballot, which shall not be earlier than the day following the 1458
last day that any tax previously levied pursuant to this 1459
division may be levied. 1460

The rate of a tax levied pursuant to division (D) (1) or 1461
(2) of this section shall not exceed the rate specified in 1462
division (A) of this section. A tax levied pursuant to division 1463
(D) (1) or (2) of this section may be levied for any number of 1464
years not exceeding twenty. 1465

A board of county commissioners adopting a resolution 1466
under division (D) (1) or (2) of this section shall certify a 1467
copy of the resolution to the division of liquor control 1468
immediately upon adoption of the resolution. 1469

(E) No tax shall be levied under division (A) of this 1470
section on or after September 23, 2008. This division does not 1471
apply to a tax levied under division (D) of this section, and 1472
does not prevent the collection of any tax levied under this 1473
section before September 23, 2008, so long as that tax remains 1474
effective. 1475

Sec. 323.17. When any taxing authority in the county has 1476
certified to the board of elections a resolution that would 1477
serve to place upon the ballot at a general election ~~or at any~~ 1478
~~special election held prior to the general election but~~ 1479
~~subsequent to the first Tuesday after the first Monday in August~~ 1480
the question of a tax to be levied on the current tax list and 1481
duplicate for any purpose, or if the auditor has not received 1482
the certified reduction factors as required by division (D) (2) 1483
of section 319.301 of the Revised Code, the time for delivery of 1484
the tax duplicate of the county treasurer by the county auditor 1485
as provided in section 319.28 of the Revised Code shall be 1486
extended to the first Monday in December. When delivery of the 1487
tax duplicate has been so delayed, the times for payment of 1488
taxes as fixed by section 323.12 of the Revised Code may be 1489
extended to the thirty-first day of January and the twentieth 1490

day of July. In case of emergency the tax commissioner may, by 1491
journal entry, extend the times for delivery of the duplicate in 1492
any county for an additional fifteen days upon receipt of a 1493
written application from the county auditor, in the case of a 1494
delay in the delivery of the tax duplicate, or from the 1495
treasurer regarding an extension of the time for the billing and 1496
collection of taxes. 1497

When a delay in the closing of a tax collection period 1498
becomes unavoidable, the tax commissioner, upon application of 1499
the county auditor and county treasurer, may extend the time for 1500
payment of taxes if ~~he~~ the commissioner determines that 1501
penalties have accrued or would otherwise accrue for reasons 1502
beyond the control of the taxpayers of the county. The order so 1503
issued by the commissioner shall prescribe the final extended 1504
date for the payment of taxes for that collection period. 1505

"Emergency," as used in this section, includes death or 1506
serious illness, any organized work stoppage, mechanical failure 1507
of office equipment or machinery, or a delay in complying with 1508
section 5715.24 or 5715.26 of the Revised Code which will cause 1509
an unavoidable delay in the delivery of duplicates or in the 1510
billing or collection of taxes. Such application shall contain a 1511
statement describing the emergency that will cause the 1512
unavoidable delay. Any application from the county auditor for 1513
an extension of time for delivery of the duplicate due to an 1514
emergency must be received by the tax commissioner on or before 1515
the last day of the month preceding the date required for such 1516
delivery. When an extension of time for delivery of the 1517
duplicate is so granted, the time for payment of taxes shall be 1518
extended for a like period of time. 1519

Whenever taxable real property has been destroyed or 1520

damaged by fire, flood, tornado, or otherwise, in an amount not 1521
less than twenty-five per cent of the value as listed and 1522
assessed for taxation but in no event less than two thousand 1523
dollars of taxable value, the county board of revision, by 1524
resolution, may extend the time for payment of taxes on such 1525
property not more than one year after the time fixed by section 1526
323.12 of the Revised Code. The board shall file a copy of such 1527
resolution with the county auditor and county treasurer, stating 1528
the name of the owner and description as it appears on the tax 1529
list, the taxing district, the type and kind of property 1530
destroyed or damaged, and the board's estimate of the amount of 1531
such destruction or damage. 1532

Sec. 349.14. Except as provided in section 349.03 of the 1533
Revised Code, or as otherwise provided in a resolution adopted 1534
by the organizational board of commissioners of a new community 1535
authority, a new community authority organized under this 1536
chapter may be dissolved only on the vote of a majority of the 1537
voters of the new community district voting on the question of 1538
dissolution at a general election or a special election held on 1539
a day on which a primary election called may be held, as 1540
designated by the board of trustees on the question of 1541
~~dissolution~~. Such an election may be called only after the board 1542
has determined that the new community development program has 1543
been completed, when no community authority bonds or notes are 1544
outstanding, and other legal indebtedness of the authority has 1545
been discharged or provided for, and only after there has been 1546
filed with the board of trustees a petition requesting such 1547
election, signed by a number of qualified electors residing in 1548
the new community district equal to not less than eight per cent 1549
of the total vote cast for all candidates for governor in the 1550
new community district at the most recent general election at 1551

which a governor was elected. If a majority of the votes cast 1552
favor dissolution, the board of trustees shall, by resolution, 1553
declare the authority dissolved and thereupon the community 1554
authority shall be dissolved. A certified copy of the resolution 1555
shall, within fifteen days after its adoption, be filed with the 1556
clerk of the organizational board of commissioners of the county 1557
with which the petition for the organization of the new 1558
community authority was filed. 1559

Upon dissolution of a new community authority, the powers 1560
thereof shall cease to exist. Any property of the new community 1561
authority shall vest with a municipal corporation, county, or 1562
township in which that property is located or with the developer 1563
of the new community authority or the developer's designee, all 1564
as provided in a resolution adopted by the organizational board 1565
of commissioners. Any vesting of property in a municipal 1566
corporation, township, or county shall be subject to acceptance 1567
of the property by resolution of the legislative authority of 1568
the municipal corporation, board of township trustees, or board 1569
of county commissioners, as applicable. If the legislative 1570
authority of a municipal corporation, board of township 1571
trustees, or board of county commissioners declines to accept 1572
the property, the property vests with the developer or the 1573
developer's designee. Any funds of the community authority at 1574
the time of dissolution shall be transferred to the municipal 1575
corporation and county or township, as provided in a resolution, 1576
in which the new community district is located in the proportion 1577
to the assessed valuation of taxable real property of the new 1578
community authority within such municipal corporation and 1579
township or county as said valuation appears on the current 1580
assessment rolls. 1581

Sec. 505.14. The board of township trustees of a township 1582

described in section 505.13 of the Revised Code, which, for any 1583
reason, is inaccessible from the mainland at some time of the 1584
year, may construct, acquire, purchase, lease, and maintain a 1585
house as the residence of a resident physician, when, in the 1586
opinion of a majority of the members of such board, it is 1587
necessary for the maintenance of the public health and welfare. 1588

For the maintenance, construction, acquisition, purchase, 1589
or lease of such a house the board may levy a tax upon all the 1590
taxable property in the township, in such amount as it 1591
determines. 1592

The question of levying such a tax shall be submitted to 1593
the qualified electors of the township at a general election or 1594
a special election held on a day on which a primary election may 1595
be held. The trustees shall certify such resolution to the board 1596
of elections not later than four p.m. of the ninetieth day 1597
before the day of the election. Twenty days' notice thereof 1598
shall be previously given by posting in at least three public 1599
places in the township. Such notice shall state specifically the 1600
amount to be raised and the purpose thereof. If a majority of 1601
all votes cast at such election upon the proposition is in favor 1602
thereof, the tax provided for is authorized. 1603

Upon the authorization of such tax levy the board may 1604
issue notes in anticipation of such revenues, to mature in not 1605
more than two years from the date of issue, and to bear interest 1606
at not more than four per cent per annum. 1607

Sec. 505.20. In addition to the tax already authorized by 1608
law, the board of township trustees may levy a tax, not to 1609
exceed five mills on the dollar for the purpose of drilling an 1610
oil or gas well in the township, when so authorized by a 1611
majority vote of the electors of such township at a ~~regular~~ 1612

general election or a special election held on a day on which a 1613
primary election may be held. Such election shall be conducted 1614
the same as elections for township officers, and the tax shall 1615
be collected as other taxes. 1616

Sec. 505.47. The board of township trustees may pay the 1617
cost of the construction, rebuilding, or repair of footbridges 1618
authorized by section 505.46 of the Revised Code out of any 1619
funds, unappropriated for any other purpose, in the township 1620
treasury. If there be no funds in the township treasury 1621
available for these purposes, the board may levy a tax for the 1622
purpose of procuring the necessary funds for the construction, 1623
rebuilding, or repair of the footbridges. The tax shall be 1624
levied upon all of the taxable property in the township and 1625
shall be certified, levied, and collected in the manner 1626
prescribed for other township taxes. The money so raised shall 1627
be paid over to the township fiscal officer, and the fiscal 1628
officer shall pay it out on the order of the board, certified by 1629
the fiscal officer. 1630

The tax shall not be levied until it has been approved by 1631
a majority of the qualified voters of the township, voting at 1632
~~any a general election or a special election held on a day on~~ 1633
~~which a primary election at which the question shall be~~ 1634
~~submitted may be held. The election shall be called at a regular~~ 1635
~~meeting of the board and shall be held within thirty days from~~ 1636
~~the date of the resolution of the board calling for it. Twenty~~ 1637
days' notice of the election shall be given by the posting of 1638
notices by the fiscal officer in ten public places of the 1639
township. Provisions for holding the election shall be made by 1640
the board of elections, upon receiving notice from the fiscal 1641
officer of the date and purpose of the election. 1642

Sec. 511.27. (A) To defray the expenses of the township 1643
park district and for purchasing, appropriating, operating, 1644
maintaining, and improving lands for parks or recreational 1645
purposes, the board of park commissioners may levy a sufficient 1646
tax within the ten-mill limitation, not to exceed one mill on 1647
each dollar of valuation on all real and personal property 1648
within the township, and on all real and personal property 1649
within any municipal corporation that is within the township, 1650
that was within the township at the time that the park district 1651
was established, or the boundaries of which are coterminous with 1652
or include the township. The levy shall be over and above all 1653
other taxes and limitations on such property authorized by law. 1654

(B) Except as otherwise provided in division (C) of this 1655
section, the board of park commissioners, not less than ninety 1656
days before the day of the election, may declare by resolution 1657
that the amount of taxes that may be raised within the ten-mill 1658
limitation will be insufficient to provide an adequate amount 1659
for the necessary requirements of the district and that it is 1660
necessary to levy a tax in excess of that limitation for the use 1661
of the district. The resolution shall specify the purpose for 1662
which the taxes shall be used, the annual rate proposed, and the 1663
number of consecutive years the levy will be in effect. Upon the 1664
adoption of the resolution, the question of levying the taxes 1665
shall be submitted to the electors of the township and the 1666
electors of any municipal corporation that is within the 1667
township, that was within the township at the time that the park 1668
district was established, or the boundaries of which are 1669
coterminous with or include the township, at a general election 1670
or a special election to be held on a day on which a primary 1671
election may be held on whichever of the following occurs first: 1672

~~(1) The day of the next ensuing general election;~~ 1673

~~(2) The first Tuesday after the first Monday in May of any~~ 1674
~~calendar year, except that, if a presidential primary election~~ 1675
~~is held in that calendar year, then the day of that election.~~ 1676

The rate submitted to the electors at any one election 1677
shall not exceed two mills annually upon each dollar of 1678
valuation. If a majority of the electors voting upon the 1679
question of the levy vote in favor of the levy, the tax shall be 1680
levied on all real and personal property within the township and 1681
on all real and personal property within any municipal 1682
corporation that is within the township, that was within the 1683
township at the time that the park district was established, or 1684
the boundaries of which are coterminous with or include the 1685
township, and the levy shall be over and above all other taxes 1686
and limitations on such property authorized by law. 1687

(C) In any township park district that contains only 1688
unincorporated territory, if the township board of park 1689
commissioners is appointed by the board of township trustees, 1690
before a tax can be levied and certified to the county auditor 1691
pursuant to section 5705.34 of the Revised Code or before a 1692
resolution for a tax levy can be certified to the board of 1693
elections pursuant to section 511.28 of the Revised Code, the 1694
board of park commissioners shall receive approval for its levy 1695
request from the board of township trustees. The board of park 1696
commissioners shall adopt a resolution requesting the board of 1697
township trustees to approve the levy request, stating the 1698
annual rate of the proposed levy and the reason for the levy 1699
request. On receiving this request, the board of township 1700
trustees shall vote on whether to approve the request and, if a 1701
majority votes to approve it, shall issue a resolution approving 1702
the levy at the requested rate. 1703

Sec. 511.28. A copy of any resolution for a tax levy 1704
adopted by the township board of park commissioners as provided 1705
in section 511.27 of the Revised Code shall be certified by the 1706
clerk of the board of park commissioners to the board of 1707
elections of the proper county, together with a certified copy 1708
of the resolution approving the levy, passed by the board of 1709
township trustees if such a resolution is required by division 1710
(C) of section 511.27 of the Revised Code, not less than ninety 1711
days before a general election or a special election held on a 1712
day on which a primary election—in any year—may be held. The 1713
board of elections shall submit the proposal to the electors as 1714
provided in section 511.27 of the Revised Code at ~~the succeeding~~ 1715
~~general or primary~~ that election. A resolution to renew an 1716
existing levy may not be placed on the ballot unless the 1717
question is submitted at the general election held during the 1718
last year the tax to be renewed may be extended on the real and 1719
public utility property tax list and duplicate, or at ~~any~~ the 1720
general election or a special election held on a day on which a 1721
primary election may be held occurring in the ensuing year. The 1722
board of park commissioners shall cause notice that the vote 1723
will be taken to be published once a week for two consecutive 1724
weeks prior to the election in a newspaper of general 1725
circulation, or as provided in section 7.16 of the Revised Code, 1726
in the county within which the park district is located. 1727
Additionally, if the board of elections operates and maintains a 1728
web site, the board of elections shall post that notice on its 1729
web site for thirty days prior to the election. The notice shall 1730
state the purpose of the proposed levy, the annual rate proposed 1731
expressed in dollars and cents for each one hundred dollars of 1732
valuation as well as in mills for each one dollar of valuation, 1733
the number of consecutive years during which the levy shall be 1734
in effect, and the time and place of the election. 1735

The form of the ballots cast at the election shall be: "An 1736
additional tax for the benefit of (name of township park 1737
district) for the purpose of (purpose stated in the 1738
order of the board) at a rate not 1739
exceeding mills for each one dollar of valuation, 1740
which amounts to (rate expressed in dollars and 1741
cents) for each one hundred dollars of valuation, for 1742
(number of years the levy is to run)

FOR THE TAX LEVY
AGAINST THE TAX LEVY

1744
1745
1746

" 1747

If the levy submitted is a proposal to renew, increase, or 1748
decrease an existing levy, the form of the ballot specified in 1749
this section may be changed by substituting for the words "An 1750
additional" at the beginning of the form, the words "A renewal 1751
of a" in the case of a proposal to renew an existing levy in the 1752
same amount; the words "A renewal of mills and an 1753
increase of mills to constitute a" in the case of an 1754
increase; or the words "A renewal of part of an existing levy, 1755
being a reduction of mills, to constitute a" in the 1756
case of a decrease in the rate of the existing levy. 1757

If the tax is to be placed on the current tax list, the 1758
form of the ballot shall be modified by adding, after the 1759
statement of the number of years the levy is to run, the phrase 1760
", commencing in (first year the tax is to be 1761
levied), first due in calendar year (first calendar 1762
year in which the tax shall be due)." 1763

The question covered by the order shall be submitted as a 1764

separate proposition, but may be printed on the same ballot with 1765
any other proposition submitted at the same election, other than 1766
the election of officers. More than one such question may be 1767
submitted at the same election. 1768

Sec. 511.34. In townships composed of islands, and on one 1769
of which islands lands have been conveyed in trust for the 1770
benefit of the inhabitants of the island for use as a park, and 1771
a board of park trustees has been provided for the control of 1772
the park, the board of township trustees may create a tax 1773
district of the island to raise funds by taxation as provided 1774
under divisions (A) and (B) of this section. 1775

(A) For the care and maintenance of parks on the island, 1776
the board of township trustees annually may levy a tax, not to 1777
exceed one mill, upon all the taxable property in the district. 1778
The tax shall be in addition to all other levies authorized by 1779
law, and subject to no limitation on tax rates except as 1780
provided in this division. 1781

The proceeds of the tax levy shall be expended by the 1782
board of township trustees for the purpose of the care and 1783
maintenance of the parks, and shall be paid out of the township 1784
treasury upon the orders of the board of park trustees. 1785

(B) For the purpose of acquiring additional land for use 1786
as a park, the board of township trustees may levy a tax in 1787
excess of the ten-mill limitation on all taxable property in the 1788
district. ~~The~~ 1789

The tax shall be proposed by resolution adopted by two- 1790
thirds of the members of the board of township trustees. The 1791
resolution shall specify the purpose and rate of the tax and the 1792
number of years the tax will be levied, which shall not exceed 1793

five years, and which may include a levy on the current tax list 1794
and duplicate. The resolution shall go into immediate effect 1795
upon its passage, and no publication of the resolution is 1796
necessary other than that provided for in the notice of 1797
election. The board of township trustees shall certify a copy of 1798
the resolution to the proper board of elections not later than 1799
ninety days before ~~the primary or a~~ general election ~~in the~~ 1800
~~township or a special election held on a day on which a primary~~ 1801
election may be held, and the board of elections shall submit 1802
the question of the tax to the voters of the district at ~~the~~ 1803
~~succeeding primary or general~~ that election. The board of 1804
elections shall make the necessary arrangements for the 1805
submission of the question to the electors of the district, and 1806
the election shall be conducted, canvassed, and certified in the 1807
same manner as regular elections in the township for the 1808
election of officers. Notice of the election shall be published 1809
in a newspaper of general circulation in the township once a 1810
week for two consecutive weeks, or as provided in section 7.16 1811
of the Revised Code prior to the election. If the board of 1812
elections operates and maintains a web site, notice of the 1813
election also shall be posted on that web site for thirty days 1814
prior to the election. The notice shall state the purpose of the 1815
tax, the proposed rate of the tax expressed in dollars and cents 1816
for each one hundred dollars of valuation and mills for each one 1817
dollar of valuation, the number of years the tax will be in 1818
effect, the first year the tax will be levied, and the time and 1819
place of the election. 1820

The form of the ballots cast at an election held under 1821
this division shall be as follows: 1822

"An additional tax for the benefit of (name of 1823
the township) for the purpose of acquiring additional park land 1824

at a rate of mills for each one dollar of valuation, 1825
which amounts to (rate expressed in dollars and cents) 1826
for each one hundred dollars of valuation, for (number 1827
of years the levy is to run) beginning in (first 1828
year the tax will be levied). 1829

FOR THE TAX LEVY
AGAINST THE TAX LEVY

1830

1831

1832

"

1833

The question shall be submitted as a separate proposition 1834
but may be printed on the same ballot with any other proposition 1835
submitted at the same election other than the election of 1836
officers. More than one such question may be submitted at the 1837
same election. 1838

If the levy is approved by a majority of electors voting 1839
on the question, the board of elections shall certify the result 1840
of the election to the tax commissioner. In the first year of 1841
the levy, the tax shall be extended on the tax lists after the 1842
February settlement following the election. If the tax is to be 1843
placed on the tax lists of the current year as specified in the 1844
resolution, the board of elections shall certify the result of 1845
the election immediately after the canvass to the board of 1846
township trustees, which shall forthwith make the necessary levy 1847
and certify the levy to the county auditor, who shall extend the 1848
levy on the tax lists for collection. After the first year of 1849
the levy, the levy shall be included in the annual tax budget 1850
that is certified to the county budget commission. 1851

Sec. 703.20. (A) Villages may surrender their corporate 1852
powers upon the petition to the legislative authority of the 1853

village, or, in the alternative, to the board of elections of 1854
the county in which the largest portion of the population of the 1855
village resides as provided in division (B) (1) of this section, 1856
of at least thirty per cent of the electors thereof, to be 1857
determined by the number voting at the last regular municipal 1858
election and by an affirmative vote of a majority of the 1859
electors at a general election or a special election held on a 1860
day on which a primary election may be held, which shall be 1861
provided for by the legislative authority or, in the 1862
alternative, at a general or such a special election as provided 1863
for by the board of elections under division (B) (1) of this 1864
section. The election shall be conducted, canvassed, and the 1865
result certified and made known as at regular municipal 1866
elections. If the result of the election is in favor of the 1867
surrender, the village clerk or, in the alternative, the board 1868
of elections shall certify the result to the secretary of state, 1869
the auditor of state, and the county recorder, who shall record 1870
it in their respective offices. The corporate powers of the 1871
village shall cease upon the recording of the certified election 1872
results in the county recorder's office. 1873

(B) (1) If the legislative authority of a village fails to 1874
act upon the petition within thirty days after receipt of the 1875
petition, the electors may present the petition to the board of 1876
elections to determine the validity and sufficiency of the 1877
signatures. The petition shall be governed by the rules of 1878
section 3501.38 of the Revised Code. The petition shall be filed 1879
with the board of elections of the county in which the largest 1880
portion of the population of the village resides. If the 1881
petition is sufficient, the board of elections shall submit the 1882
question "Shall the village of surrender its 1883
corporate powers?" for the approval or rejection of the electors 1884

of the village at the next general election, or the next special 1885
election held on a day on which a primary election, in any year 1886
may be held, occurring after the period ending ninety days after 1887
the filing of the petition with the board. If the result of the 1888
election is in favor of the surrender, the board of elections 1889
shall certify the results to the secretary of state, the auditor 1890
of state, and the county recorder, who shall record it in their 1891
respective offices. The corporate powers of the village shall 1892
cease upon the recording of the certified election results in 1893
the county recorder's office. 1894

(2) In addition to filing the petition with the board of 1895
elections as provided in division (B) (1) of this section, a copy 1896
of the petition shall be filed with the board of township 1897
trustees of each township affected by the surrender. 1898

(C) The auditor of state shall assist in facilitating a 1899
timely and systematic manner for complying with the requirements 1900
of section 703.21 of the Revised Code. 1901

Sec. 707.30. (A) The petition required by section 707.29 1902
of the Revised Code shall be signed by twenty per cent of the 1903
electors in the territory, as determined by the total number of 1904
votes cast within that territory for the office of governor at 1905
the preceding general election for that office, and filed with 1906
the board of county commissioners requesting that the question 1907
of incorporating territory as a city be placed on the ballot at 1908
a general election or a special election held on a day on which 1909
a primary election may be held. The petition shall contain or 1910
have attached to it all of the following: 1911

(1) A full description and an accurate map of the 1912
territory within the proposed municipal corporation; 1913

(2) A statement signed by the county auditor as to the total assessed valuation of the area proposed for incorporation; 1914
1915

(3) A statement showing that the territory meets all the criteria for incorporation of a city listed in division (A) of section 707.29 of the Revised Code; 1916
1917
1918

(4) A statement by the secretary of state that the name proposed in the petition is not being used by any other municipal corporation in the state; 1919
1920
1921

(5) The name of a person to act as agent for the petitioners. 1922
1923

(B) Upon filing the petition, the agent for the petitioners shall cause notice of the filing for incorporation, containing the substance of the petition and the date of filing, to be published in a newspaper of general circulation in the county, for a period of three consecutive weeks. Any interested person or any municipal corporation through a representative may appear in support of or against the information contained in the incorporation petition at any session of the board before the board makes its determination and informs the board of elections of its determination under division (D) of this section. 1924
1925
1926
1927
1928
1929
1930
1931
1932
1933

(C) The petition required by section 707.29 of the Revised Code may be presented to the board of county commissioners at any session of the board, after which the board shall make it available for inspection by any interested person. 1934
1935
1936
1937

Upon the filing of the petition with the board of county commissioners, the board shall inform the board of elections and transfer to it a copy of the petition and any other relevant information available so that the board of elections may determine the sufficiency of the signatures on the petition. The 1938
1939
1940
1941
1942

petition shall be in conformity with the requirements of section 1943
3501.38 of the Revised Code. The board of elections shall make 1944
its determination and report its conclusions regarding the 1945
sufficiency of the signatures to the board of county 1946
commissioners within sixty days after the date the petition was 1947
filed with the board of county commissioners. 1948

The board of county commissioners may refer the 1949
description and the map or plat of the territory sought to be 1950
incorporated to the county engineer for a report upon their 1951
accuracy. When these items are so referred to ~~him~~ the engineer, 1952
the engineer shall, during the ninety-day period following the 1953
filing of the petition, report in writing to the board upon ~~his~~ 1954
the engineer's findings. ~~His~~ The engineer's report is not 1955
conclusive upon the board. Failure of the engineer to make a 1956
report does not affect the jurisdiction or duty of the board to 1957
proceed. 1958

(D) The board of county commissioners shall, within ninety 1959
days after the petition is filed, determine whether the 1960
territory named in the petition fulfills all of the requirements 1961
listed in divisions (A) (1) to (5) of this section and whether 1962
notice has been published as required by division (B) of this 1963
section, and shall so inform the board of elections. If the 1964
board of county commissioners determines that the territory 1965
meets all of these requirements, and if the board of elections 1966
determines that the signatures on the petitions are sufficient, 1967
the board of elections shall ~~schedule a special election. Every~~ 1968
make the necessary arrangements for the submission of such 1969
question to every elector residing in the territory sought to be 1970
incorporated under the petition. The form of the ballots cast at 1971
such an election shall be ~~permitted to vote on the following~~ 1972
~~question, which shall be placed on the ballot as follows:~~ 1973

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

For incorporation
Against incorporation

"

If a majority of the voters voting in the ~~special~~ election votes in favor of incorporation, the board of elections shall certify this result to the board of county commissioners. The incorporation of the territory as a city shall proceed as provided for municipal corporations in sections 707.08, 707.09, 707.21 to 707.24, 707.27, and 707.28 of the Revised Code.

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

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

incorporation. 2003

(F) If the territory sought to be incorporated does 2004
incorporate and if the territory includes any real property 2005
owned by an existing municipal corporation, such real property 2006
shall be exempt from zoning regulations of the new municipal 2007
corporation so long as it is used for public purposes by the 2008
municipal corporation that owns it. 2009

Public service contracts entered into by the township 2010
prior to the incorporation shall be renegotiated within six 2011
months after the effective date of incorporation. 2012

Sec. 715.38. The legislative authority of a municipal 2013
corporation which, for any reason, is inaccessible from the 2014
mainland at some time of the year, may provide for the 2015
maintenance of a physician when, in the opinion of a majority of 2016
the members of the legislative authority, it is necessary for 2017
the preservation of the public health and welfare. 2018

An additional tax may be levied upon all the taxable 2019
property in the municipal corporation, in such amount as the 2020
legislative authority determines, to provide for such 2021
maintenance. The question of levying such tax, and the amount 2022
thereof, shall be separately submitted to the qualified electors 2023
of the municipal corporation at a general election or a special 2024
election held on a day on which a primary election may be held. 2025
Twenty days' notice thereof shall be previously given by posting 2026
in at least three public places in the municipal corporation. 2027
Such notice shall state specifically the amount to be raised and 2028
the purpose thereof. If a majority of all votes cast at such 2029
election upon the proposition are in favor thereof, the tax 2030
provided for shall be authorized. 2031

Upon authorization of the tax levy as provided by this 2032
section, the legislative authority may issue notes in 2033
anticipation of such revenues, to mature in not more than two 2034
years from the date of issue, and to bear interest at not more 2035
than four per cent per annum. 2036

Sec. 715.691. (A) As used in this section: 2037

(1) "Contracting party" means a municipal corporation that 2038
has entered into a joint economic development zone contract or 2039
any party succeeding to the municipal corporation, or a township 2040
that entered into a joint economic development zone contract 2041
with a municipal corporation. 2042

(2) "Zone" means a joint economic development zone 2043
designated under this section. 2044

(3) "Substantial amendment" means an amendment to a joint 2045
economic development zone contract that increases the rate of 2046
municipal income tax that may be imposed within the zone, 2047
changes the purposes for which municipal income tax revenue 2048
derived from the zone may be used, or adds new territory to the 2049
zone. 2050

(B) This section provides procedures and requirements for 2051
creating and operating a joint economic development zone. This 2052
section applies only if one of the contracting parties to the 2053
zone does not levy a municipal income tax under Chapter 718. of 2054
the Revised Code. 2055

At any time before January 1, 2015, two or more municipal 2056
corporations or one or more townships and one or more municipal 2057
corporations may enter into a contract whereby they agree to 2058
share in the costs of improvements for an area or areas located 2059
in one or more of the contracting parties that they designate as 2060

a joint economic development zone for the purpose of 2061
facilitating new or expanded growth for commercial or economic 2062
development in the state. The contract and zone shall meet the 2063
requirements of divisions (B) to (J) of this section. 2064

(C) The contract shall set forth each contracting party's 2065
contribution to the joint economic development zone. The 2066
contributions may be in any form that the contracting parties 2067
agree to, and may include, but are not limited to, the provision 2068
of services, money, or equipment. The contract may be amended, 2069
renewed, or terminated with the consent of the contracting 2070
parties, subject to division (K) of this section. The contract 2071
shall continue in existence throughout the term it specifies and 2072
shall be binding on the contracting parties and on any entities 2073
succeeding to the contracting parties. If the contract is 2074
approved by the electors of any contracting party under division 2075
(F) of this section or substantially amended after the effective 2076
date of H.B. 289 of the 130th general assembly, June 5, 2014, 2077
the contracting parties shall include within the contract or the 2078
amendment to the contract an economic development plan for the 2079
zone, a schedule for the implementation or provision of any new, 2080
expanded, or additional services, facilities, or improvements 2081
within the zone or in the area surrounding the zone, and any 2082
provisions necessary for the contracting parties to create a 2083
joint economic development review council in compliance with 2084
section 715.692 of the Revised Code. 2085

(D) Before the legislative authority of any of the 2086
contracting parties enacts an ordinance or resolution approving 2087
a contract to designate a joint economic development zone, the 2088
legislative authority of each of the contracting parties shall 2089
hold a public hearing concerning the contract and zone. Each 2090
legislative authority shall provide at least thirty days' public 2091

notice of the time and place of the public hearing in a 2092
newspaper of general circulation in the municipal corporation or 2093
township. During the thirty-day period prior to the public 2094
hearing, all of the following documents shall be available for 2095
public inspection in the office of the clerk of the legislative 2096
authority of a municipal corporation that is a contracting party 2097
and in the office of the fiscal officer of a township that is a 2098
contracting party: 2099

(1) A copy of the contract designating the zone; 2100

(2) A description of the area or areas to be included in 2101
the zone, including a map in sufficient detail to denote the 2102
specific boundaries of the area or areas; 2103

(3) An economic development plan for the zone that 2104
includes a schedule for the provision of any new, expanded, or 2105
additional services, facilities, or improvements. 2106

A public hearing held under division (D) of this section 2107
shall allow for public comment and recommendations on the 2108
contract and zone. The contracting parties may include in the 2109
contract any of those recommendations prior to approval of the 2110
contract. 2111

(E) After the public hearings required under division (D) 2112
of this section have been held and the economic development plan 2113
has been approved under division (D) of section 715.692 of the 2114
Revised Code, and before January 1, 2015, each contracting party 2115
may enact an ordinance or resolution approving the contract to 2116
designate a joint economic development zone. After each 2117
contracting party has enacted an ordinance or resolution, the 2118
clerk of the legislative authority of a municipal corporation 2119
that is a contracting party and the fiscal officer of a township 2120

that is a contracting party shall file with the board of 2121
elections of each county within which a contracting party is 2122
located a copy of the ordinance or resolution approving the 2123
contract and shall direct the board of elections to submit the 2124
ordinance or resolution to the electors of the contracting party 2125
on the day of the next general, primary, or special election 2126
occurring at least ninety days after the ordinance or resolution 2127
is filed with the board of elections. If any of the contracting 2128
parties is a township, however, then only the township or 2129
townships shall submit the resolution to the electors. The board 2130
of elections shall not submit an ordinance or resolution filed 2131
under this division to the electors at any election occurring on 2132
or after January 1, 2015. 2133

(F) (1) If a vote is required to approve a municipal 2134
corporation as a contracting party to a joint economic 2135
development zone under this section, the ballot shall be in the 2136
following form: 2137

"Shall the ordinance of the legislative authority of the 2138
(city or village) of (name of contracting party) approving the 2139
contract with (name of each other contracting party) for the 2140
designation of a joint economic development zone be approved? 2141

FOR THE ORDINANCE AND CONTRACT
AGAINST THE ORDINANCE AND CONTRACT

2142
2143
2144
"

(2) If a vote is required to approve a township as a 2146
contracting party to a joint economic development zone under 2147
this section, the ballot shall be in the following form: 2148

"Shall the resolution of the board of township trustees of 2149

the township of (name of contracting party) approving the 2150
contract with (name of each other contracting party) for the 2151
designation of a joint economic development zone be approved? 2152

FOR THE RESOLUTION AND CONTRACT
AGAINST THE RESOLUTION AND CONTRACT

2153
2154
2155

" 2156

If a majority of the electors of each contracting party 2157
voting on the issue vote for the ordinance or resolution and 2158
contract, the ordinance or resolution shall become effective 2159
immediately and the contract shall go into effect immediately or 2160
in accordance with its terms. 2161

(G) (1) A board of directors shall govern each joint 2162
economic development zone created under this section. The 2163
members of the board shall be appointed as provided in the 2164
contract. Each of the contracting parties shall appoint three 2165
members to the board. Terms for each member shall be for two 2166
years, each term ending on the same day of the month of the year 2167
as did the term that it succeeds. A member may be reappointed to 2168
the board. 2169

(2) Membership on the board is not the holding of a public 2170
office or employment within the meaning of any section of the 2171
Revised Code or any charter provision prohibiting the holding of 2172
other public office or employment. Membership on the board is 2173
not a direct or indirect interest in a contract or expenditure 2174
of money by a municipal corporation, township, county, or other 2175
political subdivision with which a member may be affiliated. 2176
Notwithstanding any provision of law or a charter to the 2177
contrary, no member of the board shall forfeit or be 2178

disqualified from holding any public office or employment by 2179
reason of membership on the board. 2180

(3) The board is a public body for the purposes of section 2181
121.22 of the Revised Code. Chapter 2744. of the Revised Code 2182
applies to the board and the zone. 2183

(H) The contract may grant to the board of directors 2184
appointed under division (G) of this section the power to adopt 2185
a resolution to levy an income tax within the zone. The income 2186
tax shall be used for the purposes of the zone and for the 2187
purposes of the contracting parties pursuant to the contract. 2188
Not less than fifty per cent of the revenue from the tax shall 2189
be used solely to provide the new, expanded, or additional 2190
services, facilities, or improvements specified in the economic 2191
development plan until all such services, facilities, or 2192
improvements have been completed as specified in that plan. The 2193
income tax may be levied in the zone based on income earned by 2194
persons working within the zone and on the net profits of 2195
businesses located in the zone. The income tax is subject to 2196
Chapter 718. of the Revised Code, except that a vote shall be 2197
required by the electors residing in the zone to approve the 2198
rate of income tax unless a majority of the electors residing 2199
within the zone, as determined by the total number of votes cast 2200
in the zone for the office of governor at the most recent 2201
general election for that office, submit a petition to the board 2202
requesting that the election provided for in division (H) (1) of 2203
this section not be held. If no electors reside within the zone, 2204
then division (H) (3) of this section applies. The rate of the 2205
income tax shall be no higher than the highest rate being levied 2206
by a municipal corporation that is a party to the contract. 2207

(1) The board of directors may levy an income tax at a 2208

rate that is not higher than the highest rate being levied by a 2209
municipal corporation that is a party to the contract, provided 2210
that the rate of the income tax is first submitted to and 2211
approved by the electors of the zone at the ~~succeeding regular~~ 2212
next general election or special election held on a day on which 2213
a primary election, or a special election called by the board 2214
may be held, occurring subsequent to ninety days after a 2215
certified copy of the resolution levying the income tax and 2216
calling for the election is filed with the board of elections. 2217
If the voters approve the levy of the income tax, the income tax 2218
shall be in force for the full period of the contract 2219
establishing the zone. No election shall be held under this 2220
section if a majority of the electors residing within the zone, 2221
determined as specified in division (H) of this section, submit 2222
a petition to that effect to the board of directors. Any 2223
increase in the rate of an income tax by the board of directors 2224
shall be approved by a vote of the electors of the zone and 2225
shall be in force for the remaining period of the contract 2226
establishing the zone. 2227

(2) Whenever a zone is located in the territory of more 2228
than one contracting party, a majority vote of the electors in 2229
each of the several portions of the territory of the contracting 2230
parties constituting the zone approving the levy of the tax is 2231
required before it may be imposed under division (H) of this 2232
section. 2233

(3) If no electors reside in the zone, no election for the 2234
approval or rejection of an income tax shall be held under this 2235
section, provided that where no electors reside in the zone, the 2236
rate of the income tax shall be no higher than the highest rate 2237
being levied by a municipal corporation that is a party to the 2238
contract. 2239

(4) The board of directors of a zone levying an income tax 2240
shall enter into an agreement with one of the municipal 2241
corporations that is a party to the contract to administer, 2242
collect, and enforce the income tax on behalf of the zone. 2243

(5) The board of directors of a zone shall publish or post 2244
public notice within the zone of any resolution adopted levying 2245
an income tax in the same manner required of municipal 2246
corporations under sections 731.21 and 731.25 of the Revised 2247
Code. 2248

(I) (1) If for any reason a contracting party reverts to or 2249
has its boundaries changed so that it is classified as a 2250
township that is the entity succeeding to that contracting 2251
party, the township is considered to be a municipal corporation 2252
for the purposes of the contract for the full period of the 2253
contract establishing the joint economic development zone, 2254
except that if that contracting party is administering, 2255
collecting, and enforcing the income tax on behalf of the 2256
district as provided in division (H) (4) of this section, the 2257
contract shall be amended to allow one of the other contracting 2258
parties to administer, collect, and enforce that tax. 2259

(2) Notwithstanding any other section of the Revised Code, 2260
if there is any change in the boundaries of a township so that a 2261
municipal corporation once located within the township is no 2262
longer so located, the township shall remain in existence even 2263
though its remaining unincorporated area contains less than 2264
twenty-two square miles, if the township has been or becomes a 2265
party to a contract creating a joint economic development zone 2266
under this section or the contract creating that joint economic 2267
development zone under this section is terminated or repudiated 2268
for any reason by any party or person. The township shall 2269

continue its existing status in all respects, including having 2270
the same form of government and the same elected board of 2271
trustees as its governing body. The township shall continue to 2272
receive all of its tax levies and sources of income as a 2273
township in accordance with any section of the Revised Code, 2274
whether the levies and sources of income generate millage within 2275
the ten-mill limitation or in excess of the ten-mill limitation. 2276
The name of the township may be changed to the name of the 2277
contracting party appearing in the contract creating a joint 2278
economic development zone under this section, so long as the 2279
name does not conflict with any other name in the state that has 2280
been certified by the secretary of state. The township shall 2281
have all of the powers set out in sections 715.79, 715.80, and 2282
715.81 of the Revised Code. 2283

(J) If, after creating and operating a joint economic 2284
development zone under this section, a contracting party that 2285
did not levy a municipal income tax under Chapter 718. of the 2286
Revised Code levies such a tax, the tax shall not apply to the 2287
zone for the full period of the contract establishing the zone 2288
if the board of directors of the zone has levied an income tax 2289
as provided in division (H) of this section. 2290

(K) No substantial amendment may be made to any joint 2291
economic development zone contract after December 31, 2014. 2292

Sec. 715.70. (A) This section and section 715.71 of the 2293
Revised Code apply only to: 2294

(1) Municipal corporations and townships within a county 2295
that has adopted a charter under Sections 3 and 4 of Article X, 2296
Ohio Constitution; 2297

(2) Municipal corporations and townships that have created 2298

a joint economic development district comprised entirely of real property owned by a municipal corporation at the time the district was created under this section. The real property owned by the municipal corporation shall include an airport owned by the municipal corporation and located entirely beyond the municipal corporation's corporate boundary.

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

(4) Municipal corporations that have previously entered into a contract creating a joint economic development district pursuant to division (A) (2) of this section, even if the territory to be included in the district does not meet the requirements of that division.

(B) (1) One or more municipal corporations and one or more townships may enter into a contract approved by the legislative authority of each contracting party pursuant to which they create as a joint economic development district an area or areas for the purpose of facilitating economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people in the state and in the area of the contracting parties. A municipal corporation described in division (A) (4) of this section may enter into a contract with other municipal corporations and townships to create a new joint economic development district. In a district that includes a municipal corporation described in division (A) (4) of this section, the territory of each of the contracting parties shall be contiguous to the territory of at least one other contracting

party, or contiguous to the territory of a township or municipal 2329
corporation that is contiguous to another contracting party, 2330
even if the intervening township or municipal corporation is not 2331
a contracting party. The area or areas of land to be included in 2332
the district shall not include any parcel of land owned in fee 2333
by a municipal corporation or a township or parcel of land that 2334
is leased to a municipal corporation or a township, unless the 2335
municipal corporation or township is a party to the contract or 2336
unless the municipal corporation or township has given its 2337
consent to have its parcel of land included in the district by 2338
the adoption of a resolution. As used in this division, "parcel 2339
of land" means any parcel of land owned by a municipal 2340
corporation or a township for at least a six-month period within 2341
a five-year period prior to the creation of a district, but 2342
"parcel of land" does not include streets or public ways and 2343
sewer, water, and other utility lines whether owned in fee or 2344
otherwise. 2345

The district created shall be located within the territory 2346
of one or more of the participating parties and may consist of 2347
all or a portion of such territory. The boundaries of the 2348
district shall be described in the contract or in an addendum to 2349
the contract. 2350

(2) Prior to the public hearing to be held pursuant to 2351
division (D)(2) of this section, the participating parties shall 2352
give a copy of the proposed contract to each municipal 2353
corporation located within one-quarter mile of the proposed 2354
joint economic development district and not otherwise a party to 2355
the contract, and afford the municipal corporation the 2356
reasonable opportunity, for a period of thirty days following 2357
receipt of the proposed contract, to make comments and 2358
suggestions to the participating parties regarding elements 2359

contained in the proposed contract. 2360

(3) The district shall not exceed two thousand acres in 2361
area. The territory of the district shall not completely 2362
surround territory that is not included within the boundaries of 2363
the district. 2364

(4) Sections 503.07 to 503.12 of the Revised Code do not 2365
apply to territory included within a district created pursuant 2366
to this section as long as the contract creating the district is 2367
in effect, unless the legislative authority of each municipal 2368
corporation and the board of township trustees of each township 2369
included in the district consent, by ordinance or resolution, to 2370
the application of those sections of the Revised Code. 2371

(5) Upon the execution of the contract creating the 2372
district by the parties to the contract, a participating 2373
municipal corporation or township included within the district 2374
shall file a copy of the fully executed contract with the county 2375
recorder of each county within which a party to the contract is 2376
located, in the miscellaneous records of the county. No 2377
annexation proceeding pursuant to Chapter 709. of the Revised 2378
Code that proposes the annexation to, merger, or consolidation 2379
with a municipal corporation of any unincorporated territory 2380
within the district shall be commenced for a period of three 2381
years after the contract is filed with the county recorder of 2382
each county within which a party to the contract is located 2383
unless each board of township trustees whose territory is 2384
included, in whole or part, within the district and the 2385
territory proposed to be annexed, merged, or consolidated adopts 2386
a resolution consenting to the commencement of the proceeding 2387
and a copy of the resolution is filed with the legislative 2388
authority of each county within which a party to the contract is 2389

located or unless the contract is terminated during this period. 2390

The contract entered into between the municipal 2391
corporations and townships pursuant to this section may provide 2392
for the prohibition of any annexation by the participating 2393
municipal corporations of any unincorporated territory within 2394
the district beyond the three-year mandatory prohibition of any 2395
annexation provided for in division (B) (5) of this section. 2396

(C) (1) After the legislative authority of a municipal 2397
corporation and the board of township trustees have adopted an 2398
ordinance and resolution approving a contract to create a joint 2399
economic development district pursuant to this section, and 2400
after a contract has been signed, the municipal corporations and 2401
townships shall jointly file a petition with the legislative 2402
authority of each county within which a party to the contract is 2403
located. 2404

(a) The petition shall contain all of the following: 2405

(i) A statement that the area or areas of the district ~~is-~~ 2406
are not greater than two thousand acres and is located within 2407
the territory of one or more of the contracting parties; 2408

(ii) A brief summary of the services to be provided by 2409
each party to the contract or a reference to the portion of the 2410
contract describing those services; 2411

(iii) A description of the area or areas to be designated 2412
as the district; 2413

(iv) The signature of a representative of each of the 2414
contracting parties. 2415

(b) The following documents shall be filed with the 2416
petition: 2417

(i) A signed copy of the contract, together with copies of district maps and plans related to or part of the contract;	2418 2419
(ii) A certified copy of the ordinances and resolutions of the contracting parties approving the contract;	2420 2421
(iii) A certificate from each of the contracting parties indicating that the public hearings required by division (D) (2) of this section have been held, the date of the hearings, and evidence of publication of the notice of the hearings;	2422 2423 2424 2425
(iv) One or more signed statements of persons who are owners of property located in whole or in part within the area to be designated as the district, requesting that the property be included within the district, provided that those statements shall represent a majority of the persons owning property located in whole or in part within the district and persons owning a majority of the acreage located within the district. A signature may be withdrawn by the signer up to but not after the time of the public hearing required by division (D) (2) of this section.	2426 2427 2428 2429 2430 2431 2432 2433 2434 2435
(2) The legislative authority of each county within which a party to the contract is located shall adopt a resolution approving the petition for the creation of the district if the petition and other documents have been filed in accordance with the requirements of division (C) (1) of this section. If the petition and other documents do not substantially meet the requirements of that division, the legislative authority of any county within which a party to the contract is located may adopt a resolution disapproving the petition for the creation of the district. The legislative authority of each county within which a party to the contract is located shall adopt a resolution approving or disapproving the petition within thirty days after	2436 2437 2438 2439 2440 2441 2442 2443 2444 2445 2446 2447

the petition was filed. If the legislative authority of each 2448
such county does not adopt the resolution within the thirty-day 2449
period, the petition shall be deemed approved and the contract 2450
shall go into effect immediately after that approval or at such 2451
other time as the contract specifies. 2452

(D) (1) The contract creating the district shall set forth 2453
or provide for the amount or nature of the contribution of each 2454
municipal corporation and township to the development and 2455
operation of the district and may provide for the sharing of the 2456
costs of the operation of and improvements for the district. The 2457
contributions may be in any form to which the contracting 2458
municipal corporations and townships agree and may include but 2459
are not limited to the provision of services, money, real or 2460
personal property, facilities, or equipment. The contract may 2461
provide for the contracting parties to share revenue from taxes 2462
levied on property by one or more of the contracting parties if 2463
those revenues may lawfully be applied to that purpose under the 2464
legislation by which those taxes are levied. The contract shall 2465
provide for new, expanded, or additional services, facilities, 2466
or improvements, including expanded or additional capacity for 2467
or other enhancement of existing services, facilities, or 2468
improvements, provided that those services, facilities, or 2469
improvements, or expanded or additional capacity for or 2470
enhancement of existing services, facilities, or improvements, 2471
required herein have been provided within the two-year period 2472
prior to the execution of the contract. 2473

(2) Before the legislative authority of a municipal 2474
corporation or a board of township trustees passes any ordinance 2475
or resolution approving a contract to create a joint economic 2476
development district pursuant to this section, the legislative 2477
authority of the municipal corporation and the board of township 2478

trustees shall each hold a public hearing concerning the joint 2479
economic development district contract and shall provide thirty 2480
days' public notice of the time and place of the public hearing 2481
in a newspaper of general circulation in the municipal 2482
corporation and the township. The board of township trustees may 2483
provide additional notice to township residents in accordance 2484
with section 9.03 of the Revised Code, and any additional notice 2485
shall include the public hearing announcement; a summary of the 2486
terms of the contract; a statement that the entire text of the 2487
contract and district maps and plans are on file for public 2488
examination in the office of the township fiscal officer; and 2489
information pertaining to any tax changes that will or may occur 2490
as a result of the contract. 2491

During the thirty-day period prior to the public hearing, 2492
a copy of the text of the contract together with copies of 2493
district maps and plans related to or part of the contract shall 2494
be on file, for public examination, in the offices of the clerk 2495
of the legislative authority of the municipal corporation and of 2496
the township fiscal officer. The public hearing provided for in 2497
division (D)(2) of this section shall allow for public comment 2498
and recommendations from the public on the proposed contract. 2499
The contracting parties may include in the contract any of those 2500
recommendations prior to the approval of the contract. 2501

(3) Any resolution of the board of township trustees that 2502
approves a contract that creates a joint economic development 2503
district pursuant to this section shall be subject to a 2504
referendum of the electors of the township. When a referendum 2505
petition, signed by ten per cent of the number of electors in 2506
the township who voted for the office of governor at the most 2507
recent general election for the office of governor, is presented 2508
to the board of township trustees within thirty days after the 2509

board of township trustees adopted the resolution, ordering that 2510
the resolution be submitted to the electors of the township for 2511
their approval or rejection, the board of township trustees 2512
shall, after ten days and not later than four p.m. of the 2513
ninetieth day before the election, certify the text of the 2514
resolution to the board of elections. The board of elections 2515
shall submit the resolution to the electors of the township for 2516
their approval or rejection at the next general, election or 2517
special election held on a day on which a primary, or special- 2518
election may be held, occurring subsequent to ninety days after 2519
the certifying of the petition to the board of elections. 2520

(4) Upon the creation of a district under this section or 2521
section 715.71 of the Revised Code, one of the contracting 2522
parties shall file a copy of the following with the director of 2523
development: 2524

(a) The petition and other documents described in division 2525
(C)(1) of this section, if the district is created under this 2526
section; 2527

(b) The documents described in division (D) of section 2528
715.71 of the Revised Code, if the district is created under 2529
this section. 2530

(E) The district created by the contract shall be governed 2531
by a board of directors that shall be established by or pursuant 2532
to the contract. The board is a public body for the purposes of 2533
section 121.22 of the Revised Code. The provisions of Chapter 2534
2744. of the Revised Code apply to the board and the district. 2535
The members of the board shall be appointed as provided in the 2536
contract from among the elected members of the legislative 2537
authorities and the elected chief executive officers of the 2538
contracting parties, provided that there shall be at least two 2539

members appointed from each of the contracting parties. 2540

(F) The contract shall enumerate the specific powers, 2541
duties, and functions of the board of directors of a district, 2542
and the contract shall provide for the determination of 2543
procedures that are to govern the board of directors. The 2544
contract may grant to the board the power to adopt a resolution 2545
to levy an income tax within the district. The income tax shall 2546
be used for the purposes of the district and for the purposes of 2547
the contracting municipal corporations and townships pursuant to 2548
the contract. The income tax may be levied in the district based 2549
on income earned by persons working or residing within the 2550
district and based on the net profits of businesses located in 2551
the district. The income tax shall follow the provisions of 2552
Chapter 718. of the Revised Code, except that a vote shall be 2553
required by the electors residing in the district to approve the 2554
rate of income tax. If no electors reside within the district, 2555
then division (F) (4) of this section applies. The rate of the 2556
income tax shall be no higher than the highest rate being levied 2557
by a municipal corporation that is a party to the contract. 2558

(1) Within one hundred eighty days after the first meeting 2559
of the board of directors, the board may levy an income tax, 2560
provided that the rate of the income tax is first submitted to 2561
and approved by the electors of the district at the ~~succeeding~~ 2562
~~regular next general election or special election held on a day~~ 2563
~~on which a primary election, or a special election called by the~~ 2564
~~board may be held~~, occurring subsequent to ninety days after a 2565
certified copy of the resolution levying the income tax and 2566
calling for the election is filed with the board of elections. 2567
If the voters approve the levy of the income tax, the income tax 2568
shall be in force for the full period of the contract 2569
establishing the district. Any increase in the rate of an income 2570

tax that was first levied within one hundred eighty days after 2571
the first meeting of the board of directors shall be approved by 2572
a vote of the electors of the district, shall be in force for 2573
the remaining period of the contract establishing the district, 2574
and shall not be subject to division (F) (2) of this section. 2575

(2) Any resolution of the board of directors levying an 2576
income tax that is adopted subsequent to one hundred eighty days 2577
after the first meeting of the board of directors shall be 2578
subject to a referendum as provided in division (F) (2) of this 2579
section. Any resolution of the board of directors levying an 2580
income tax that is adopted subsequent to one hundred eighty days 2581
after the first meeting of the board of directors shall be 2582
subject to an initiative proceeding to amend or repeal the 2583
resolution levying the income tax as provided in division (F) (2) 2584
of this section. When a referendum petition, signed by ten per 2585
cent of the number of electors in the district who voted for the 2586
office of governor at the most recent general election for the 2587
office of governor, is filed with the county auditor of each 2588
county within which a party to the contract is located within 2589
thirty days after the resolution is adopted by the board or when 2590
an initiative petition, signed by ten per cent of the number of 2591
electors in the district who voted for the office of governor at 2592
the most recent general election for the office of governor, is 2593
filed with the county auditor of each such county ordering that 2594
a resolution to amend or repeal a prior resolution levying an 2595
income tax be submitted to the electors within the district for 2596
their approval or rejection, the county auditor of each such 2597
county, after ten days and not later than four p.m. of the 2598
ninetieth day before the election, shall certify the text of the 2599
resolution to the board of elections of that county. The county 2600
auditor of each such county shall retain the petition. The board 2601

of elections shall submit the resolution to such electors, for 2602
their approval or rejection, at the next general, election or 2603
special election held on a day on which a primary, or special- 2604
election may be held, occurring subsequent to ninety days after 2605
the certifying of such petition to the board of elections. 2606

(3) Whenever a district is located in the territory of 2607
more than one contracting party, a majority vote of the 2608
electors, if any, in each of the several portions of the 2609
territory of the contracting parties constituting the district 2610
approving the levy of the tax is required before it may be 2611
imposed pursuant to this division. 2612

(4) If there are no electors residing in the district, no 2613
election for the approval or rejection of an income tax shall be 2614
held pursuant to this section, provided that where no electors 2615
reside in the district, the maximum rate of the income tax that 2616
may be levied shall not exceed one per cent. 2617

(5) The board of directors of a district levying an income 2618
tax shall enter into an agreement with one of the municipal 2619
corporations that is a party to the contract to administer, 2620
collect, and enforce the income tax on behalf of the district. 2621
The resolution levying the income tax shall provide the same 2622
credits, if any, to residents of the district for income taxes 2623
paid to other such districts or municipal corporations where the 2624
residents work, as credits provided to residents of the 2625
municipal corporation administering the income tax. 2626

(6) (a) The board shall publish or post public notice 2627
within the district of any resolution adopted levying an income 2628
tax in the same manner required of municipal corporations under 2629
sections 731.21 and 731.25 of the Revised Code. 2630

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

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

(H) The powers and authorizations granted pursuant to this section or section 715.71 of the Revised Code are in addition to and not in derogation of all other powers granted to municipal corporations and townships pursuant to law. When exercising a power or performing a function or duty under a contract authorized pursuant to this section or section 715.71 of the Revised Code, a municipal corporation may exercise all of the powers of a municipal corporation, and may perform all the functions and duties of a municipal corporation, within the district, pursuant to and to the extent consistent with the contract. When exercising a power or performing a function or duty under a contract authorized pursuant to this section or section 715.71 of the Revised Code, a township may exercise all

of the powers of a township, and may perform all the functions 2662
and duties of a township, within the district, pursuant to and 2663
to the extent consistent with the contract. The district board 2664
of directors has no powers except those specifically set forth 2665
in the contract as agreed to by the participating parties. No 2666
political subdivision shall authorize or grant any tax exemption 2667
pursuant to Chapter 1728. or section 3735.67, 5709.62, 5709.63, 2668
or 5709.632 of the Revised Code on any property located within 2669
the district without the consent of the contracting parties. The 2670
prohibition for any tax exemption pursuant to this division 2671
shall not apply to any exemption filed, pending, or approved, or 2672
for which an agreement has been entered into, before the 2673
effective date of the contract entered into by the parties. 2674

(I) Municipal corporations and townships may enter into 2675
binding agreements pursuant to a contract authorized under this 2676
section or section 715.71 of the Revised Code with respect to 2677
the substance and administration of zoning and other land use 2678
regulations, building codes, public permanent improvements, and 2679
other regulatory and proprietary matters that are determined, 2680
pursuant to the contract, to be for a public purpose and to be 2681
desirable with respect to the operation of the district or to 2682
facilitate new or expanded economic development in the state or 2683
the district, provided that no contract shall exempt the 2684
territory within the district from the procedures and processes 2685
of land use regulation applicable pursuant to municipal 2686
corporation, township, and county regulations, including but not 2687
limited to procedures and processes concerning zoning. 2688

(J) A contract creating a joint economic development 2689
district under this section or section 715.71 of the Revised 2690
Code may designate property as a community entertainment 2691
district or may be amended to designate property as a community 2692

entertainment district as prescribed in division (D) of section 2693
4301.80 of the Revised Code. A joint economic development 2694
district contract or amendment designating a community 2695
entertainment district shall include all information and 2696
documentation described in divisions (B) (1) through (6) of 2697
section 4301.80 of the Revised Code. The public notice required 2698
under division (D) (2) of this section and division (C) of 2699
section 715.71 of the Revised Code shall specify that the 2700
contract designates a community entertainment district and 2701
describe the location of that district. Except as provided in 2702
division (F) of section 4301.80 of the Revised Code, an area 2703
designated as a community entertainment district under a joint 2704
economic development district contract shall not lose its 2705
designation even if the contract is canceled or terminated. 2706

(K) A contract entered into pursuant to this section or 2707
section 715.71 of the Revised Code may be amended and it may be 2708
renewed, canceled, or terminated as provided in or pursuant to 2709
the contract. The contract may be amended to add property owned 2710
by one of the contracting parties to the district, or may be 2711
amended to delete property from the district whether or not one 2712
of the contracting parties owns the deleted property. The 2713
contract shall continue in existence throughout its term and 2714
shall be binding on the contracting parties and on any entities 2715
succeeding to such parties, whether by annexation, merger, or 2716
otherwise. The income tax levied by the board pursuant to this 2717
section or section 715.71 of the Revised Code shall apply in the 2718
entire district throughout the term of the contract, 2719
notwithstanding that all or a portion of the district becomes 2720
subject to annexation, merger, or incorporation. No township or 2721
municipal corporation is divested of its rights or obligations 2722
under the contract because of annexation, merger, or succession 2723

of interests. 2724

(L) After the creation of a joint economic development 2725
district described in division (A)(2) of this section, a 2726
municipal corporation that is a contracting party may cease to 2727
own property included in the district, but such property shall 2728
continue to be included in the district and subject to the terms 2729
of the contract. 2730

Sec. 715.71. (A) This section provides alternative 2731
procedures and requirements to those set forth in section 715.70 2732
of the Revised Code for creating and operating a joint economic 2733
development district. Divisions (B), (C), (D)(1) to (3), and (F) 2734
of section 715.70 of the Revised Code do not apply to a joint 2735
economic development district established under this section. 2736
However, divisions (A), (D)(4), (E), (G), (H), (I), (J), (K), 2737
and (L) of section 715.70 of the Revised Code do apply to a 2738
district established under this section. 2739

(B) One or more municipal corporations and one or more 2740
townships may enter into a contract approved by the legislative 2741
authority of each contracting party pursuant to which they 2742
create as a joint economic development district one or more 2743
areas for the purpose of facilitating economic development to 2744
create or preserve jobs and employment opportunities and to 2745
improve the economic welfare of the people in this state and in 2746
the area of the contracting parties. The district created shall 2747
be located within the territory of one or more of the 2748
contracting parties and may consist of all or a portion of that 2749
territory. The boundaries of the district shall be described in 2750
the contract or in an addendum to the contract. The area or 2751
areas of land to be included in the district shall not include 2752
any parcel of land owned in fee by or leased to a municipal 2753

corporation or township, unless the municipal corporation or 2754
township is a party to the contract or has given its consent to 2755
have its parcel of land included in the district by the adoption 2756
of a resolution. As used in this division, "parcel of land" has 2757
the same meaning as in division (B) of section 715.70 of the 2758
Revised Code. 2759

(C) Before the legislative authority of a municipal 2760
corporation or a board of township trustees adopts an ordinance 2761
or resolution approving a contract to create a joint economic 2762
development district under this section, it shall hold a public 2763
hearing concerning the joint economic development district 2764
contract and shall provide thirty days' public notice of the 2765
time and place of the public hearing in a newspaper of general 2766
circulation in the municipal corporation and the township. Each 2767
municipal corporation and township that is a party to the 2768
contract shall hold a public hearing. During the thirty-day 2769
period prior to a public hearing, a copy of the text of the 2770
contract together with copies of district maps and plans related 2771
to or part of the contract shall be on file, for public 2772
examination, in the offices of the clerk of the legislative 2773
authority of the municipal corporation and of the township 2774
fiscal officer. The public hearings provided for in this 2775
division shall allow for public comment and recommendations on 2776
the proposed contract. The participating parties may include in 2777
the contract any of those recommendations prior to approval of 2778
the contract. 2779

(D) After the legislative authority of a municipal 2780
corporation and the board of township trustees have adopted an 2781
ordinance and resolution approving a contract to create a joint 2782
economic development district, the municipal corporation and the 2783
township jointly shall file with the legislative authority of 2784

each county within which a party to the contract is located all 2785
of the following: 2786

(1) A signed copy of the contract, together with copies of 2787
district maps and plans related to or part of the contract; 2788

(2) Certified copies of the ordinances and resolutions of 2789
the contracting parties relating to the district and the 2790
contract; 2791

(3) A certificate of each of the contracting parties that 2792
the public hearings provided for in division (C) of this section 2793
have been held, the date of the hearings, and evidence of 2794
publication of the notice of the hearings. 2795

(E) Within thirty days after the filing under division (D) 2796
of this section, the legislative authority of each county within 2797
which a party to the contract is located shall adopt a 2798
resolution acknowledging the receipt of the required documents, 2799
approving the creation of the joint economic development 2800
district, and directing that the resolution of the board of 2801
township trustees approving the contract be submitted to the 2802
electors of the township for approval at the next succeeding 2803
general, election or special election held on a day on which a 2804
primary, or special election may be held. The legislative 2805
authority of the county shall file with the board of elections 2806
at least ninety days before the day of the election a copy of 2807
the resolution of the board of township trustees approving the 2808
contract. The resolution of the legislative authority of the 2809
county also shall specify the date the election is to be held 2810
and shall direct the board of elections to conduct the election 2811
in the township. If the resolution of the legislative authority 2812
of the county is not adopted within the thirty-day period after 2813
the filing under division (D) of this section, the joint 2814

economic development district shall be deemed approved by the 2815
county legislative authority, and the board of township trustees 2816
shall file its resolution with the board of elections for 2817
submission to the electors of the township for approval at the 2818
next succeeding general, ~~primary,~~ election or special election 2819
held on the day on which a primary election may be held. The 2820
filing shall occur at least ninety days before the specified 2821
date the election is to be held and shall direct the board of 2822
elections to conduct the election in the township. 2823

The ballot shall be in the following form: 2824

"Shall the resolution of the board of township trustees 2825
approving the contract with (here insert name of 2826
each municipal corporation and other township that is a party to 2827
the contract) for the creation of a joint economic development 2828
district be approved? 2829

FOR THE RESOLUTION AND CONTRACT
AGAINST THE RESOLUTION AND CONTRACT

" 2833

If a majority of the electors of the township voting on 2834
the issue vote for the resolution and contract, the resolution 2835
shall become effective immediately and the contract shall go 2836
into effect immediately or in accordance with its terms. 2837

(F) The contract creating the district shall set forth or 2838
provide for the amount or nature of the contribution of each 2839
municipal corporation and township to the development and 2840
operation of the district and may provide for the sharing of the 2841
costs of the operation of and improvements for the district. The 2842
contributions may be in any form to which the contracting 2843

municipal corporations and townships agree and may include but 2844
are not limited to the provision of services, money, real or 2845
personal property, facilities, or equipment. The contract may 2846
provide for the contracting parties to share revenue from taxes 2847
levied on property by one or more of the contracting parties if 2848
those revenues may lawfully be applied to that purpose under the 2849
legislation by which those taxes are levied. The contract shall 2850
provide for new, expanded, or additional services, facilities, 2851
or improvements, including expanded or additional capacity for 2852
or other enhancement of existing services, facilities, or 2853
improvements, provided that the existing services, facilities, 2854
or improvements, or the expanded or additional capacity for or 2855
enhancement of the existing services, facilities, or 2856
improvements, have been provided within the two-year period 2857
prior to the execution of the contract. 2858

(G) The contract shall enumerate the specific powers, 2859
duties, and functions of the board of directors of the district 2860
and shall provide for the determination of procedures that are 2861
to govern the board of directors. The contract may grant to the 2862
board the power to adopt a resolution to levy an income tax 2863
within the district. The income tax shall be used for the 2864
purposes of the district and for the purposes of the contracting 2865
municipal corporations and townships pursuant to the contract. 2866
The income tax may be levied in the district based on income 2867
earned by persons working or residing within the district and 2868
based on the net profits of businesses located in the district. 2869
The income tax of the district shall follow the provisions of 2870
Chapter 718. of the Revised Code, except that no vote shall be 2871
required by the electors residing in the district. The rate of 2872
the income tax shall be no higher than the highest rate being 2873
levied by a municipal corporation that is a party to the 2874

contract. 2875

The board of directors of a district levying an income tax 2876
shall enter into an agreement with one of the municipal 2877
corporations that is a party to the contract to administer, 2878
collect, and enforce the income tax on behalf of the district. 2879
The resolution levying the income tax shall provide the same 2880
credits, if any, to residents of the district for income taxes 2881
paid to other districts or municipal corporations where the 2882
residents work, as credits provided to residents of the 2883
municipal corporation administering the income tax. 2884

(H) No annexation proceeding pursuant to Chapter 709. of 2885
the Revised Code that proposes the annexation to or merger or 2886
consolidation with a municipal corporation, except a municipal 2887
corporation that is a party to the contract, of any 2888
unincorporated territory within the district shall be commenced 2889
for a period of three years after the contract is filed with the 2890
legislative authority of each county within which a party to the 2891
contract is located in accordance with division (D) of this 2892
section unless each board of township trustees whose territory 2893
is included, in whole or part, within the district and the 2894
territory proposed to be annexed, merged, or consolidated adopts 2895
a resolution consenting to the commencement of the proceeding 2896
and a copy of the resolution is filed with the legislative 2897
authority of each such county or unless the contract is 2898
terminated during this three-year period. The contract entered 2899
into between the municipal corporations and townships pursuant 2900
to this section may provide for the prohibition of any 2901
annexation by the participating municipal corporations of any 2902
unincorporated territory within the district. 2903

Sec. 715.72. (A) As used in this section: 2904

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

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

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

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

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

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

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

district. 2934

(8) An employee is "employed within" a district if any 2935
portion of the employee's income would be subject to an income 2936
tax levied within the district. 2937

(9) "Mixed-use development" means a real estate project 2938
that tends to mitigate traffic and sprawl by integrating some 2939
combination of retail, office, residential, hotel, recreation, 2940
and other functions in a pedestrian-oriented environment that 2941
maximizes the use of available space by allowing members of the 2942
community to live, work, and play in one architecturally 2943
expressive area with multiple amenities. 2944

(B) This section provides alternative procedures and 2945
requirements to those set forth in sections 715.70 and 715.71 of 2946
the Revised Code for creating and operating a joint economic 2947
development district. This section applies to municipal 2948
corporations and townships that are located in the same county 2949
or in adjacent counties. 2950

(C) One or more municipal corporations, one or more 2951
townships, and, under division (D) of this section, one or more 2952
counties may enter into a contract pursuant to which they 2953
designate one or more areas as a joint economic development 2954
district for the purpose of facilitating economic development 2955
and redevelopment, to create or preserve jobs and employment 2956
opportunities, and to improve the economic welfare of the people 2957
in this state and in the area of the contracting parties. 2958

(1) Except as otherwise provided in division (C) (2) of 2959
this section, the territory of each of the contracting parties 2960
shall be contiguous to the territory of at least one other 2961
contracting party, or contiguous to the territory of a township, 2962

municipal corporation, or county that is contiguous to another 2963
contracting party, even if the intervening township or municipal 2964
corporation is not a contracting party. 2965

(2) Contracting parties that have entered into a contract 2966
under section 715.70 or 715.71 of the Revised Code creating a 2967
joint economic development district prior to November 15, 1995, 2968
may enter into a contract under this section even if the 2969
territory of each of the contracting parties is not contiguous 2970
to the territory of at least one other contracting party, or 2971
contiguous to the territory of a township or municipal 2972
corporation that is contiguous to another contracting party as 2973
otherwise required under division (C) (1) of this section. The 2974
contract and district shall meet the requirements of this 2975
section. 2976

(D) If, on or after December 30, 2008, but on or before 2977
June 30, 2009, one or more municipal corporations and one or 2978
more townships enter into a contract or amend an existing 2979
contract under this section, one or more counties in which all 2980
of those municipal corporations or townships are located also 2981
may enter into the contract as a contracting party or parties. 2982

(E) (1) The area or areas to be included in a joint 2983
economic development district shall meet all of the following 2984
criteria: 2985

(a) The area or areas shall be located within the 2986
territory of one or more of the contracting parties and may 2987
consist of all of the territory of any or all of the contracting 2988
parties. 2989

(b) No electors, except those residing in a mixed-use 2990
development, shall reside within the area or areas on the 2991

effective date of the contract creating the district. 2992

(c) The area or areas shall not include any parcel of land 2993
owned in fee by or leased to a municipal corporation or 2994
township, unless the municipal corporation or township is a 2995
contracting party or has given its consent to have the parcel of 2996
land included in the district by the adoption of an ordinance or 2997
resolution. 2998

(2) The contracting parties may designate excluded parcels 2999
within the boundaries of the joint economic development 3000
district. Excluded parcels are not part of the district and 3001
persons employed or residing on such parcels shall not be 3002
subject to any income tax imposed within the district under 3003
division (F) (5) of this section. 3004

(F) (1) The contract creating a joint economic development 3005
district shall provide for the amount or nature of the 3006
contribution of each contracting party to the development and 3007
operation of the district and may provide for the sharing of the 3008
costs of the operation of and improvements for the district. The 3009
contributions may be in any form to which the contracting 3010
parties agree and may include, but are not limited to, the 3011
provision of services, money, real or personal property, 3012
facilities, or equipment. 3013

(2) The contract may provide for the contracting parties 3014
to share revenue from taxes levied by one or more of the 3015
contracting parties if those revenues may lawfully be applied to 3016
that purpose under the legislation by which those taxes are 3017
levied. 3018

(3) The contract shall include an economic development 3019
plan for the district that consists of a schedule for the 3020

provision of new, expanded, or additional services, facilities, 3021
or improvements. The contract may provide for expanded or 3022
additional capacity for or other enhancement of existing 3023
services, facilities, or improvements. 3024

(4) The contract shall enumerate the specific powers, 3025
duties, and functions of the board of directors of the district 3026
described under division (P) of this section and shall designate 3027
procedures consistent with that division for appointing members 3028
to the board. The contract shall enumerate rules to govern the 3029
board in carrying out its business under this section. 3030

(5) (a) The contract may grant to the board the power to 3031
adopt a resolution to levy an income tax within the entire 3032
district or within portions of the district designated by the 3033
contract. The income tax shall be used to carry out the economic 3034
development plan for the district or the portion of the district 3035
in which the tax is levied and for any other lawful purpose of 3036
the contracting parties pursuant to the contract, including the 3037
provision of utility services by one or more of the contracting 3038
parties. 3039

(b) An income tax levied under this section shall be based 3040
on both the income earned by persons employed or residing within 3041
the district and the net profit of businesses operating within 3042
the district. 3043

Except as provided in this section, the income tax levied 3044
within the district is subject to Chapter 718. of the Revised 3045
Code, except that no vote shall be required. The rate of the 3046
income tax shall be no higher than the highest rate being levied 3047
by a municipal corporation that is a contracting party. 3048

(c) If the board adopts a resolution to levy an income 3049

tax, it shall enter into an agreement with a municipal 3050
corporation that is a contracting party to administer, collect, 3051
and enforce the income tax on behalf of the district. 3052

(d) A resolution levying an income tax under this section 3053
shall require the contracting parties to annually set aside a 3054
percentage, to be stated in the resolution, of the amount of the 3055
income tax collected for the long-term maintenance of the 3056
district. 3057

(e) An income tax levied under this section shall apply in 3058
the district or the portion of the district in which the 3059
contract authorizes an income tax throughout the term of the 3060
contract creating the district. The tax shall not apply to any 3061
persons employed or residing on a parcel excluded from the 3062
district under division (E) (2) of this section. 3063

(6) If there is unincorporated territory in the district, 3064
the contract shall specify that restrictions on annexation 3065
proceedings under division (R) of this section apply to such 3066
unincorporated territory. The contract may prohibit proceedings 3067
under Chapter 709. of the Revised Code proposing the annexation 3068
to, merger of, or consolidation with a municipal corporation 3069
that is a contracting party of any unincorporated territory 3070
within a township that is a contracting party during the term of 3071
the contract regardless of whether that territory is located 3072
within the district. 3073

(7) The contract may designate property as a community 3074
entertainment district, or may be amended to designate property 3075
as a community entertainment district, as prescribed in division 3076
(D) of section 4301.80 of the Revised Code. A contract or 3077
amendment designating a community entertainment district shall 3078
include all information and documentation described in divisions 3079

(B) (1) to (6) of section 4301.80 of the Revised Code. The public notice required under division (I) of this section shall specify that the contract designates a community entertainment district and describe the location of that district. Except as provided in division (F) of section 4301.80 of the Revised Code, an area designated as a community entertainment district under a joint economic development district contract shall not lose its designation even if the contract is canceled or terminated.

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

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

convincing evidence of both of the following: 3111

(1) That other substantial consideration existed to 3112
support the contract creating a joint economic development 3113
district; 3114

(2) That the contracting parties entered into the contract 3115
creating a joint economic development district freely and 3116
without duress or coercion related to the amendment, renewal, or 3117
termination of the separate contract for utility services. 3118

A contract creating a joint economic development district 3119
that violates this division is void and unenforceable. 3120

(I) (1) Before the legislative authority of any of the 3121
contracting parties adopts an ordinance or resolution approving 3122
a contract to create a district, the legislative authority of 3123
each of the contracting parties shall hold a public hearing 3124
concerning the contract and district. Each legislative authority 3125
shall provide at least thirty days' public notice of the time 3126
and place of the public hearing in a newspaper of general 3127
circulation in the municipal corporation, township, or county, 3128
as applicable. During the thirty-day period prior to the public 3129
hearing and until the date that an ordinance or resolution is 3130
adopted under division (K) of this section to approve the joint 3131
economic development district contract, all of the following 3132
documents shall be available for public inspection in the office 3133
of the clerk of the legislative authority of a municipal 3134
corporation and county that is a contracting party and in the 3135
office of the fiscal officer of a township that is a contracting 3136
party: 3137

(a) A copy of the contract creating the district, 3138
including the economic development plan for the district and the 3139

schedule for the provision of new, expanded, or additional 3140
services, facilities, or improvements described in division (F) 3141
(3) of this section; 3142

(b) A description of the area or areas to be included in 3143
the district, including a map in sufficient detail to denote the 3144
specific boundaries of the area or areas and to indicate any 3145
zoning restrictions applicable to the area or areas, and the 3146
parcel number, provided for under section 319.28 of the Revised 3147
Code, of any parcel located within the boundaries of the joint 3148
economic development district and excluded from the district 3149
under division (E) (2) of this section; 3150

(c) If the contract authorizes the board of directors of 3151
the district to adopt a resolution to levy an income tax within 3152
the district or within portions of the district, a schedule for 3153
the collection of the tax. 3154

(2) A public hearing held under this division shall allow 3155
for public comment and recommendations on the contract and 3156
district. The contracting parties may include in the contract 3157
any of those recommendations prior to approval of the contract. 3158

(J) Before any of the contracting parties approves a 3159
contract under division (K) of this section, the contracting 3160
parties shall circulate one or more petitions to record owners 3161
of real property located within the proposed joint economic 3162
development district and owners of businesses operating within 3163
the proposed district. The petitions shall state that all of the 3164
documents described in divisions (I) (1) (a) to (c) of this 3165
section are available for public inspection in the office of the 3166
clerk of the legislative authority of each municipal corporation 3167
and county that is a contracting party or the office of the 3168
fiscal officer of each township that is a contracting party. The 3169

petitions shall clearly indicate that, by signing the petition, 3170
the record owner or owner consents to the proposed joint 3171
economic development district. 3172

A contracting party may send written notice of the 3173
petitions by certified mail with return receipt requested to the 3174
last known mailing addresses of any or all of the record owners 3175
of real property located within the proposed district or the 3176
owners of businesses operating within the proposed district. The 3177
contracting parties shall equally share the costs of complying 3178
with this division. 3179

(K) (1) After the public hearings required under division 3180
(I) of this section have been held and the petitions described 3181
in division (J) of this section have been signed by the majority 3182
of the record owners of real property located within the 3183
proposed joint economic development district and by a majority 3184
of the owners of businesses, if any, operating within the 3185
proposed district, each contracting party may adopt an ordinance 3186
or resolution approving the contract to create a joint economic 3187
development district. Not later than ten days after all of the 3188
contracting parties have adopted ordinances or resolutions 3189
approving the district contract, each contracting party shall 3190
give notice of the proposed district to all of the following: 3191

(a) Each record owner of real property to be included in 3192
the district and in the territory of that contracting party who 3193
did not sign the petitions described in division (J) of this 3194
section; 3195

(b) An owner of each business operating within the 3196
district and in the territory of that contracting party no owner 3197
of which signed the petitions described in division (J) of this 3198
section. 3199

(2) Such notices shall be given by certified mail and 3200
shall specify that the property or business is located within an 3201
area to be included in the district and that all of the 3202
documents described in divisions (I) (1) (a) to (c) of this 3203
section are available for public inspection in the office of the 3204
clerk of the legislative authority of each municipal corporation 3205
and county that is a contracting party or the office of the 3206
fiscal officer of each township that is a contracting party. The 3207
contracting parties shall equally share the costs of complying 3208
with division (K) of this section. 3209

(L) (1) The contracting parties may amend the joint 3210
economic development district contract to add any area that was 3211
not originally included in the district if the area satisfies 3212
the criteria prescribed under division (E) of this section. The 3213
contracting parties may also amend the district contract to 3214
remove any area originally included in the district or exclude 3215
one or more parcels located within the district pursuant to 3216
division (E) (2) of this section. 3217

(2) An amendment adding an area to a district, removing an 3218
area from the district, or excluding one or more parcels from 3219
the district may be approved only by a resolution or ordinance 3220
adopted by each of the contracting parties. The contracting 3221
parties shall conduct public hearings on the amendment and 3222
provide notice in the manner required under division (I) of this 3223
section for original contracts. The contracting parties shall 3224
make available for public inspection a copy of the amendment, a 3225
description of the area to be added, removed, or excluded to or 3226
from the district, and a map of that area in sufficient detail 3227
to denote the specific boundaries of the area and to indicate 3228
any zoning restrictions applicable to the area. 3229

(3) Before adopting a resolution or ordinance approving 3230
the addition of an area to the district, the contracting parties 3231
shall circulate petitions to the record owners of real property 3232
located within the proposed addition to the district and owners 3233
of businesses operating within the proposed addition to the 3234
district in the same manner required under division (J) of this 3235
section for original contracts. The contracting parties may 3236
notify such record owners of real property and owners of 3237
businesses that the petitions are available for signing in the 3238
same manner provided by that division. The contracting parties 3239
shall equally share the costs of complying with this division. 3240

(4) The contracting parties to a joint economic 3241
development district may vote to approve an amendment to the 3242
district contract under this division after the public hearings 3243
required under division (L) (2) of this section are completed 3244
and, if the amendment adds an area or areas to the district, the 3245
petitions required under division (L) (3) of this section have 3246
been signed by the majority of record owners of real property 3247
located within the area or areas added to the district and by a 3248
majority of the owners of businesses, if any, operating within 3249
the proposed addition to the district. 3250

(5) Not later than ten days after all of the contracting 3251
parties have adopted ordinances or resolutions approving an 3252
amendment adding one or more areas to the district, each 3253
contracting party shall give notice of the addition to all of 3254
the following: 3255

(a) Each record owner of real property to be included in 3256
the addition to the district and in the territory of that 3257
contracting party who did not sign the petitions described in 3258
division (L) (3) of this section; 3259

(b) An owner of each business operating within the 3260
addition to the district and in the territory of that 3261
contracting party no owner of which signed the petitions 3262
described in division (L) (3) of this section. 3263

The contracting parties shall equally share the costs of 3264
complying with division (L) (5) of this section. 3265

(M) (1) A board of township trustees that is a party to a 3266
contract creating a joint economic development district may 3267
choose not to submit its resolution approving the contract to 3268
the electors of the township if all of the following conditions 3269
are satisfied: 3270

(a) The resolution has been approved by a unanimous vote 3271
of the members of the board of township trustees or, if a county 3272
is one of the contracting parties under division (D) of this 3273
section, the resolution has been approved by a majority vote of 3274
the members of the board of township trustees; 3275

(b) The contracting parties have circulated petitions as 3276
required under division (J) of this section and obtained the 3277
signatures required under division (L) of this section; 3278

(c) The territory to be included in the proposed district 3279
is zoned in a manner appropriate to the function of the 3280
district. 3281

(2) If the board of township trustees has not invoked its 3282
authority under division (M) (1) of this section, the board, at 3283
least ninety days before the date of the election, shall file 3284
its resolution approving the district contract with the board of 3285
elections for submission to the electors of the township for 3286
approval at the next succeeding general, election or special 3287
election held on a day on which a primary, ~~or special~~ election 3288

may be held. 3289

(3) Any contract creating a district in which a board of 3290
township trustees is a party shall provide that the contract is 3291
not effective before the thirty-first day after its approval, 3292
including approval by the electors of the township if required 3293
by this section. 3294

(4) If the board of township trustees invokes its 3295
authority under division (M) (1) of this section and does not 3296
submit the district contract to the electors for approval, the 3297
resolution of the board of township trustees approving the 3298
contract is subject to a referendum of the electors of the 3299
township when requested through a petition. When signed by ten 3300
per cent of the number of electors in the township who voted for 3301
the office of governor at the most recent general election, a 3302
referendum petition asking that the resolution be submitted to 3303
the electors of the township may be presented to the board of 3304
township trustees. Such a petition shall be presented within 3305
thirty days after the board of township trustees adopts the 3306
resolution approving the district contract. The board of 3307
township trustees shall, not later than four p.m. of the tenth 3308
day after receipt of the petition, certify the text of the 3309
resolution to the board of elections. The board of elections 3310
shall submit the resolution to the electors of the township for 3311
their approval or rejection at the next general, election or 3312
special election held on a day on which a primary, or special 3313
election may be held, occurring at least ninety days after 3314
certification of the resolution. 3315

(N) The ballot respecting a resolution to create a 3316
district or a referendum of such a resolution shall be in the 3317
following form: 3318

"Shall the resolution of the board of township trustees 3319
approving the contract with (here insert name of 3320
every other contracting party) for the creation of a joint 3321
economic development district be approved? 3322

FOR THE RESOLUTION AND CONTRACT 3323

AGAINST THE RESOLUTION AND CONTRACT" 3324

If a majority of the electors of the township voting on 3325
the issue vote for the resolution and contract, the resolution 3326
shall become effective immediately and the contract shall go 3327
into effect on the thirty-first day after the election or 3328
thereafter in accordance with terms of the contract. 3329

(O) Upon the creation of a district under this section, 3330
one of the contracting parties shall file a copy of each of the 3331
following documents with the director of development services: 3332

(1) All of the documents described in divisions (I) (1) (a) 3333
to (c) of this section; 3334

(2) Certified copies of the ordinances and resolutions of 3335
the contracting parties relating to the contract and district; 3336

(3) Documentation from each contracting party that the 3337
public hearings required by division (I) of this section have 3338
been held, the date of the hearings, and evidence that notice of 3339
the hearings was published as required by that division; 3340

(4) A copy of the signed petitions required under 3341
divisions (J) and (K) of this section. 3342

(P) A board of directors shall govern each district 3343
created under this section. 3344

(1) If there are businesses operating and persons employed 3345

within the district, the board shall be composed of the 3346
following members: 3347

(a) One member representing the municipal corporations 3348
that are contracting parties; 3349

(b) One member representing the townships that are 3350
contracting parties; 3351

(c) One member representing the owners of businesses 3352
operating within the district; 3353

(d) One member representing the persons employed within 3354
the district; 3355

(e) One member representing the counties that are 3356
contracting parties, or, if no contracting party is a county, 3357
one member selected by the members described in divisions (P) (1) 3358
(a) to (d) of this section. 3359

The members of the board shall be appointed as provided in 3360
the district contract. Of the members initially appointed to the 3361
board, the member described in division (P) (1) (a) of this 3362
section shall serve a term of one year; the member described in 3363
division (P) (1) (b) of this section shall serve a term of two 3364
years; the member described in division (P) (1) (c) of this 3365
section shall serve a term of three years; and the members 3366
described in divisions (P) (1) (d) and (e) of this section shall 3367
serve terms of four years. Thereafter, terms for each member 3368
shall be for four years, each term ending on the same day of the 3369
same month of the year as did the term that it succeeds. A 3370
member may be reappointed to the board, but no member shall 3371
serve more than two consecutive terms on the board. 3372

The member described in division (P) (1) (e) of this section 3373
shall serve as chairperson of the board described under division 3374

(P) (1) of this section. 3375

(2) If there are no businesses operating or persons 3376
employed within the district, the board shall be composed of the 3377
following members: 3378

(a) One member representing the municipal corporations 3379
that are contracting parties; 3380

(b) One member representing the townships that are 3381
contracting parties; 3382

(c) One member representing the counties that are 3383
contracting parties, or if no contracting party is a county, one 3384
member selected by the members described in divisions (P) (2) (a) 3385
and (b) of this section. 3386

The members of the board shall be appointed as provided in 3387
the district contract. Of the members initially appointed to the 3388
board, the member described in division (P) (2) (a) of this 3389
section shall serve a term of one year; the member described in 3390
division (P) (2) (b) of this section shall serve a term of two 3391
years; and the member described in division (P) (2) (c) of this 3392
section shall serve a term of three years. Thereafter, terms for 3393
each member shall be for four years, each term ending on the 3394
same day of the same month of the year as did the term that it 3395
succeeds. A member may be reappointed to the board, but no 3396
member shall serve more than two consecutive terms on the board. 3397

The member described in division (P) (2) (c) of this section 3398
shall serve as chairperson of a board described under division 3399
(P) (2) of this section. 3400

(3) A board described under division (P) (1) or (2) of this 3401
section has no powers except as described in this section and in 3402
the contract creating the district. 3403

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

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

(Q) (1) On or before the date occurring six months after the effective date of the district contract, an owner of a business operating within the district may, on behalf of the business and its employees, file a complaint with the court of common pleas of the county in which the majority of the territory of the district is located requesting exemption from any income tax imposed by the board of directors of the district under division (F) (5) of this section if all of the following apply:

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

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

(c) Neither the business nor its employees has derived or 3433
will derive any material benefit from the new, expanded, or 3434
additional services, facilities, or improvements described in 3435
the economic development plan for the district, or the material 3436
benefit that has, or will be, derived is negligible in 3437
comparison to the income tax revenue generated from the net 3438
profits of the business and the income of employees of the 3439
business. 3440

The legislative authority of each contracting party shall 3441
be made a party to the proceedings and the business owner filing 3442
the complaint shall serve notice of the complaint by certified 3443
mail to each such contracting party. The court shall not accept 3444
any complaint filed more than six months after the effective 3445
date of the district contract. 3446

(2) Any or all of the contracting parties may submit a 3447
written answer to the complaint submitted under division (Q) (1) 3448
of this section to the court within thirty days after notice of 3449
the complaint was served upon them. Such a contracting party 3450
shall submit to the court, along with the answer, documentation 3451
sufficient to prove that the contracting party sent copies of 3452
the answer to the owner of the business who filed the complaint. 3453

(3) The court shall review each complaint submitted by a 3454
business owner under division (Q) (1) of this section and each 3455
answer submitted by a contracting party under division (Q) (2) of 3456
this section. The court may make a determination on the record 3457
and the evidence thus submitted, or it may conduct a hearing and 3458
request the presence of the business owner and the contracting 3459
parties to present evidence relevant to the complaint. The court 3460
shall make a determination on the complaint not sooner than 3461
thirty days but not later than sixty days after the complaint is 3462

filed by the business owner. The court may make a determination 3463
more than sixty days after the complaint is filed if the 3464
business owner and all contracting parties to the district 3465
consent. 3466

(4) The court shall grant the exemption requested in the 3467
complaint if all of the criteria described in divisions (Q) (1) 3468
(a) to (c) of this section are met. 3469

(5) If all the criteria described in divisions (Q) (1) (a) 3470
to (c) of this section are not met, the court shall deny the 3471
complaint and the exemption. 3472

(6) The court shall send notice of the determination with 3473
respect to the complaint to the owner of the business and each 3474
contracting party. If the court grants the exemption, the net 3475
profits of the business from operations within the district and 3476
the income of its employees from employment within the district 3477
are exempt from any income tax imposed by the board of directors 3478
of the district. If the court denies the exemption, the net 3479
profits of the business and the income of its employees shall be 3480
taxed according to the terms of the district contract and any 3481
taxes, penalties, and interest accrued before the date of the 3482
court's determination shall be paid in full. In addition, no 3483
owner of the business may submit another complaint under 3484
division (Q) (1) of this section for the same district contract. 3485
The court's determination on a complaint filed under division 3486
(Q) of this section is final. 3487

(7) Chapter 2506. of the Revised Code does not apply to 3488
the proceedings described in division (Q) of this section. 3489

(R) (1) No proceeding pursuant to Chapter 709. of the 3490
Revised Code that proposes the annexation to, merger of, or 3491

consolidation with a municipal corporation of any unincorporated territory within a joint economic development district may be commenced at any time between the effective date of the contract creating the district and the date the contract expires, terminates, or is otherwise rendered unenforceable. This division does not apply if each board of township trustees whose territory is included within the district and whose territory is proposed to be annexed, merged, or consolidated adopts a resolution consenting to the commencement of the proceeding. Each such board of township trustees shall file a copy of the resolution with the clerk of the legislative authority of each county within which a contracting party is located.

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

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

(S) Contracting parties may enter into agreements pursuant to the contract creating a joint economic development district with respect to the substance and administration of zoning and other land use regulations, building codes, permanent public improvements, and other regulatory and proprietary matters determined to be for a public purpose. No contract, however, shall exempt the territory within the district from the procedures of land use regulation applicable pursuant to municipal corporation, township, and county regulations,

including, but not limited to, zoning procedures. 3522

(T) The powers granted under this section are in addition 3523
to and not in the derogation of all other powers possessed by or 3524
granted to municipal corporations, townships, and counties 3525
pursuant to law. 3526

(1) When exercising a power or performing a function or 3527
duty under a contract entered into under this section, a 3528
municipal corporation may exercise all the powers of a municipal 3529
corporation, and may perform all the functions and duties of a 3530
municipal corporation, within the district, pursuant to and to 3531
the extent consistent with the contract. 3532

(2) When exercising a power or performing a function or 3533
duty under a contract entered into under division (D) of this 3534
section, a county may exercise all of the powers of a county, 3535
and may perform all the functions and duties of a county, within 3536
the district pursuant to and to the extent consistent with the 3537
contract. 3538

(3) When exercising a power or performing a function or 3539
duty under a contract entered into under this section, a 3540
township may exercise all the powers of a township, and may 3541
perform all the functions and duties of a township, within the 3542
district, pursuant to and to the extent consistent with the 3543
contract. 3544

(U) No political subdivision shall grant any tax exemption 3545
under Chapter 1728. or section 3735.67, 5709.62, 5709.63, or 3546
5709.632 of the Revised Code on any property located within the 3547
district without the consent of all the contracting parties. The 3548
prohibition against granting a tax exemption under this section 3549
does not apply to any exemption filed, pending, or approved 3550

before the effective date of the contract entered into under 3551
this section. 3552

Sec. 718.04. (A) Notwithstanding division (A) of section 3553
715.013 of the Revised Code, a municipal corporation may levy a 3554
tax on income and a withholding tax if such taxes are levied in 3555
accordance with the provisions and limitations specified in this 3556
chapter. On or after January 1, 2016, the ordinance or 3557
resolution levying such taxes, as adopted or amended by the 3558
legislative authority of the municipal corporation, shall 3559
include all of the following: 3560

(1) A statement that the tax is an annual tax levied on 3561
the income of every person residing in or earning or receiving 3562
income in the municipal corporation and that the tax shall be 3563
measured by municipal taxable income; 3564

(2) A statement that the municipal corporation is levying 3565
the tax in accordance with the limitations specified in this 3566
chapter and that the resolution or ordinance thereby 3567
incorporates the provisions of this chapter; 3568

(3) The rate of the tax; 3569

(4) Whether, and the extent to which, a credit, as 3570
described in division (D) of this section, will be allowed 3571
against the tax; 3572

(5) The purpose or purposes of the tax; 3573

(6) Any other provision necessary for the administration 3574
of the tax, provided that the provision does not conflict with 3575
any provision of this chapter. 3576

(B) Any municipal corporation that, on or before March 23, 3577
2015, levies an income tax at a rate in excess of one per cent 3578

may continue to levy the tax at the rate specified in the 3579
original ordinance or resolution, provided that such rate 3580
continues in effect as specified in the original ordinance or 3581
resolution. 3582

(C) (1) No municipal corporation shall tax income at other 3583
than a uniform rate. 3584

(2) Except as provided in division (B) of this section, no 3585
municipal corporation shall levy a tax on income at a rate in 3586
excess of one per cent without having obtained the approval of 3587
the excess by a majority of the electors of the municipality 3588
voting on the question at a general, ~~primary~~, election or a 3589
special election held on a day on which a primary election may 3590
be held. The legislative authority of the municipal corporation 3591
shall file with the board of elections at least ninety days 3592
before the day of the election a copy of the ordinance together 3593
with a resolution specifying the date the election is to be held 3594
and directing the board of elections to conduct the election. 3595
The ballot shall be in the following form: "Shall the Ordinance 3596
providing for a... per cent levy on income for (Brief 3597
description of the purpose of the proposed levy) be passed? 3598

FOR THE INCOME TAX
AGAINST THE INCOME TAX

"

In the event of an affirmative vote, the proceeds of the 3603
levy may be used only for the specified purpose. 3604

(D) A municipal corporation may, by ordinance or 3605
resolution, grant a credit to residents of the municipal 3606
corporation for all or a portion of the taxes paid to any 3607

municipal corporation, in this state or elsewhere, by the 3608
resident or by a pass-through entity owned, directly or 3609
indirectly, by a resident, on the resident's distributive or 3610
proportionate share of the income of the pass-through entity. A 3611
municipal corporation is not required to refund taxes not paid 3612
to the municipal corporation. 3613

(E) Except as otherwise provided in this chapter, a 3614
municipal corporation that levies an income tax in effect for 3615
taxable years beginning before January 1, 2016, may continue to 3616
administer and enforce the provisions of such tax for all 3617
taxable years beginning before January 1, 2016, provided that 3618
the provisions of such tax are consistent with this chapter as 3619
it existed prior to March 23, 2015. 3620

(F) Nothing in this chapter authorizes a municipal 3621
corporation to levy a tax on income, or to administer or collect 3622
such a tax or penalties or interest related to such a tax, 3623
contrary to the provisions and limitations specified in this 3624
chapter. No municipal corporation shall enforce an ordinance or 3625
resolution that conflicts with the provisions of this chapter. 3626

(G) (1) Division (G) of this section applies to a municipal 3627
corporation that, at the time of entering into a written 3628
agreement under division (G) (2) of this section, shares the same 3629
territory as a city, local, or exempted village school district, 3630
to the extent that not more than thirty per cent of the 3631
territory of the municipal corporation is located outside the 3632
school district and a portion of the territory of the school 3633
district that is not located within the municipal corporation is 3634
located within another municipal corporation having a population 3635
of four hundred thousand or more according to the federal 3636
decennial census most recently completed before the agreement is 3637

entered into under division (G) (2) of this section. 3638

(2) The legislative authority of a municipal corporation 3639
to which division (G) of this section applies may propose to the 3640
electors an income tax, one of the purposes of which shall be to 3641
provide financial assistance to the school district described in 3642
division (G) (1) of this section. Prior to proposing the tax, the 3643
legislative authority shall negotiate and enter into a written 3644
agreement with the board of education of that school district 3645
specifying the tax rate; the percentage or amount of tax revenue 3646
to be paid to the school district or the method of establishing 3647
or determining that percentage or amount, which may be subject 3648
to change periodically; the purpose for which the school 3649
district will use the money; the first year the tax will be 3650
levied; the date of the election on the question of the tax; and 3651
the method and schedule by which, and the conditions under 3652
which, the municipal corporation will make payments to the 3653
school district. The tax shall otherwise comply with the 3654
provisions and limitations specified in this chapter. 3655

Sec. 718.09. (A) This section applies to either of the 3656
following: 3657

(1) A municipal corporation that shares the same territory 3658
as a city, local, or exempted village school district, to the 3659
extent that not more than five per cent of the territory of the 3660
municipal corporation is located outside the school district and 3661
not more than five per cent of the territory of the school 3662
district is located outside the municipal corporation; 3663

(2) A municipal corporation that shares the same territory 3664
as a city, local, or exempted village school district, to the 3665
extent that not more than five per cent of the territory of the 3666
municipal corporation is located outside the school district, 3667

more than five per cent but not more than ten per cent of the 3668
territory of the school district is located outside the 3669
municipal corporation, and that portion of the territory of the 3670
school district that is located outside the municipal 3671
corporation is located entirely within another municipal 3672
corporation having a population of four hundred thousand or more 3673
according to the federal decennial census most recently 3674
completed before the agreement is entered into under division 3675
(B) of this section. 3676

(B) The legislative authority of a municipal corporation 3677
to which this section applies may propose to the electors an 3678
income tax, one of the purposes of which shall be to provide 3679
financial assistance to the school district through payment to 3680
the district of not less than twenty-five per cent of the 3681
revenue generated by the tax, except that the legislative 3682
authority may not propose to levy the income tax on the incomes 3683
of nonresident individuals. Prior to proposing the tax, the 3684
legislative authority shall negotiate and enter into a written 3685
agreement with the board of education of the school district 3686
specifying the tax rate, the percentage of tax revenue to be 3687
paid to the school district, the purpose for which the school 3688
district will use the money, the first year the tax will be 3689
levied, which shall be the first year after the year in which 3690
the levy is approved or any later year, the date of the ~~special~~ 3691
election ~~on~~ at which the question of the tax will appear on the 3692
ballot, which shall be a general election or a special election 3693
held on a day on which a primary election may be held, and the 3694
method and schedule by which the municipal corporation will make 3695
payments to the school district. ~~The special election shall be~~ 3696
~~held on a day specified in division (D) of section 3501.01 of~~ 3697
~~the Revised Code, except that the special election may not be~~ 3698

~~held on the day for holding a primary election as authorized by~~ 3699
~~the municipal corporation's charter unless the municipal~~ 3700
~~corporation is to have a primary election on that day.~~ 3701

After the legislative authority and board of education 3702
have entered into the agreement, the legislative authority shall 3703
provide for levying the tax by ordinance. The ordinance shall 3704
include the provisions described in division (A) of section 3705
718.04 of the Revised Code and shall state the tax rate, the 3706
percentage of tax revenue to be paid to the school district, the 3707
purpose for which the municipal corporation will use its share 3708
of the tax revenue, the first year the tax will be levied, and 3709
that the question of the income tax will be submitted to the 3710
electors of the municipal corporation. The legislative authority 3711
also shall adopt a resolution specifying the ~~regular or special~~ 3712
~~election~~ date the election will be held, as provided in the 3713
written agreement, and directing the board of elections to 3714
conduct the election. At least ninety days before the date of 3715
the election, the legislative authority shall file certified 3716
copies of the ordinance and resolution with the board of 3717
elections. 3718

(C) The board of elections shall make the necessary 3719
arrangements for the submission of the question to the electors 3720
of the municipal corporation, and shall conduct the election in 3721
the same manner as any other municipal income tax election. 3722
Notice of the election shall be published in a newspaper of 3723
general circulation in the municipal corporation once a week for 3724
four consecutive weeks, or as provided in section 7.16 of the 3725
Revised Code, prior to the election, and shall include 3726
statements of the rate and municipal corporation and school 3727
district purposes of the income tax, the percentage of tax 3728
revenue that will be paid to the school district, and the first 3729

year the tax will be levied. The ballot shall be in the 3730
following form: 3731

"Shall the ordinance providing for a per cent levy 3732
on income for (brief description of the municipal corporation 3733
and school district purposes of the levy, including a statement 3734
of the percentage of tax revenue that will be paid to the school 3735
district) be passed? The income tax, if approved, will not be 3736
levied on the incomes of individuals who do not reside in (the 3737
name of the municipal corporation). 3738

For the income tax
Against the income tax

3739

3740

3741

"

3742

(D) If the question is approved by a majority of the 3743
electors, the municipal corporation shall impose the income tax 3744
beginning on the first day of January of the year specified in 3745
the ordinance. The proceeds of the levy may be used only for the 3746
specified purposes, including payment of the specified 3747
percentage to the school district. 3748

Sec. 718.10. (A) This section applies to a group of two or 3749
more municipal corporations that, taken together, share the same 3750
territory as a single city, local, or exempted village school 3751
district, to the extent that not more than five per cent of the 3752
territory of the municipal corporations as a group is located 3753
outside the school district and not more than five per cent of 3754
the territory of the school district is located outside the 3755
municipal corporations as a group. 3756

(B) The legislative authorities of the municipal 3757
corporations in a group of municipal corporations to which this 3758

section applies each may propose to the electors an income tax, 3759
to be levied in concert with income taxes in the other municipal 3760
corporations of the group, except that a legislative authority 3761
may not propose to levy the income tax on the incomes of 3762
individuals who do not reside in the municipal corporation. One 3763
of the purposes of such a tax shall be to provide financial 3764
assistance to the school district through payment to the 3765
district of not less than twenty-five per cent of the revenue 3766
generated by the tax. Prior to proposing the taxes, the 3767
legislative authorities shall negotiate and enter into a written 3768
agreement with each other and with the board of education of the 3769
school district specifying the tax rate, the percentage of the 3770
tax revenue to be paid to the school district, the first year 3771
the tax will be levied, which shall be the first year after the 3772
year in which the levy is approved or any later year, and the 3773
date of the election on the question of the tax, which shall be 3774
a general election or a special election held on a day on which 3775
a primary election may be held, and all of which shall be the 3776
same for each municipal corporation. The agreement also shall 3777
state the purpose for which the school district will use the 3778
money, and specify the method and schedule by which each 3779
municipal corporation will make payments to the school district. 3780
~~The special election shall be held on a day specified in~~ 3781
~~division (D) of section 3501.01 of the Revised Code, including a~~ 3782
~~day on which all of the municipal corporations are to have a~~ 3783
~~primary election.~~ 3784

After the legislative authorities and board of education 3785
have entered into the agreement, each legislative authority 3786
shall provide for levying its tax by ordinance. Each ordinance 3787
shall include the provisions described in division (A) of 3788
section 718.04 of the Revised Code and shall state the rate of 3789

the tax, the percentage of tax revenue to be paid to the school 3790
district, the purpose for which the municipal corporation will 3791
use its share of the tax revenue, and the first year the tax 3792
will be levied. Each ordinance also shall state that the 3793
question of the income tax will be submitted to the electors of 3794
the municipal corporation on the same date as the submission of 3795
questions of an identical tax to the electors of each of the 3796
other municipal corporations in the group, and that unless the 3797
electors of all of the municipal corporations in the group 3798
approve the tax in their respective municipal corporations, none 3799
of the municipal corporations in the group shall levy the tax. 3800
Each legislative authority also shall adopt a resolution 3801
specifying the ~~regular or special election~~ date the election 3802
will be held, as provided in the written agreement, and 3803
directing the board of elections to conduct the election. At 3804
least ninety days before the date of the election, each 3805
legislative authority shall file certified copies of the 3806
ordinance and resolution with the board of elections. 3807

(C) For each of the municipal corporations, the board of 3808
elections shall make the necessary arrangements for the 3809
submission of the question to the electors, and shall conduct 3810
the election in the same manner as any other municipal income 3811
tax election. For each of the municipal corporations, notice of 3812
the election shall be published in a newspaper of general 3813
circulation in the municipal corporation once a week for four 3814
consecutive weeks, or as provided in section 7.16 of the Revised 3815
Code, prior to the election. The notice shall include a 3816
statement of the rate and municipal corporation and school 3817
district purposes of the income tax, the percentage of tax 3818
revenue that will be paid to the school district, and the first 3819
year the tax will be levied, and an explanation that the tax 3820

will not be levied unless an identical tax is approved by the 3821
electors of each of the other municipal corporations in the 3822
group. The ballot shall be in the following form: 3823

"Shall the ordinance providing for a ... per cent levy on 3824
income for (brief description of the municipal corporation and 3825
school district purposes of the levy, including a statement of 3826
the percentage of income tax revenue that will be paid to the 3827
school district) be passed? The income tax, if approved, will 3828
not be levied on the incomes of individuals who do not reside in 3829
(the name of the municipal corporation). In order for the income 3830
tax to be levied, the voters of (the other municipal 3831
corporations in the group), which are also in the (name of the 3832
school district) school district, must approve an identical 3833
income tax and agree to pay the same percentage of the tax 3834
revenue to the school district. 3835

For the income tax
Against the income tax

3836

3837

3838

"

3839

(D) If the question is approved by a majority of the 3840
electors and identical taxes are approved by a majority of the 3841
electors in each of the other municipal corporations in the 3842
group, the municipal corporation shall impose the tax beginning 3843
on the first day of January of the year specified in the 3844
ordinance. The proceeds of the levy may be used only for the 3845
specified purposes, including payment of the specified 3846
percentage to the school district. 3847

Sec. 1545.041. (A) Any township park district created 3848
pursuant to section 511.18 of the Revised Code that includes 3849

park land located outside the township in which the park 3850
district was established may be converted under the procedures 3851
provided in this section into a park district to be operated and 3852
maintained as provided for in this chapter, provided that there 3853
is no existing park district created under section 1545.04 of 3854
the Revised Code in the county in which the township park 3855
district is located. The proposed park district shall include 3856
within its boundary all townships and municipal corporations in 3857
which lands owned by the township park district seeking 3858
conversion are located, and may include any other townships and 3859
municipal corporations in the county in which the township park 3860
district is located. 3861

(B) Conversion of a township park district into a park 3862
district operated and maintained under this chapter shall be 3863
initiated by a resolution adopted by the board of park 3864
commissioners of the park district. Any resolution initiating a 3865
conversion shall include the following: 3866

(1) The name of the township park district seeking 3867
conversion; 3868

(2) The name of the proposed park district; 3869

(3) An accurate description of the territory to be 3870
included in the proposed district; 3871

(4) An accurate map or plat of the proposed park district. 3872
The resolution may also include a proposed tax levy for the 3873
operation and maintenance of the proposed park district. If such 3874
a tax levy is proposed, the resolution shall specify the annual 3875
rate of the tax, expressed in dollars and cents for each one 3876
hundred dollars of valuation and in mills for each dollar of 3877
valuation, and shall specify the number of consecutive years the 3878

levy will be in effect. The annual rate of such a tax may not be 3879
higher than the total combined millage of all levies then in 3880
effect for the benefit of the township park district named in 3881
the resolution. 3882

(C) Upon adoption of the resolution provided for in 3883
division (B) of this section, the board of park commissioners of 3884
the township park district seeking conversion under this section 3885
shall certify the resolution to the board of elections of the 3886
county in which the park district is located no later than four 3887
p.m. of the seventy-fifth day before the day of the election at 3888
which the question will be voted upon. Upon certification of the 3889
resolution to the board, the board of elections shall make the 3890
necessary arrangements to submit the question of conversion of 3891
the township park into a park district operated and maintained 3892
under Chapter 1545. of the Revised Code, to the electors who 3893
reside in the territory of the proposed park district and are 3894
qualified to vote at the next ~~primary or~~ general election ~~who~~ 3895
~~reside in the territory of the proposed park district~~ or special 3896
election held on a day on which a primary election may be held. 3897
The question shall provide for a tax levy if such a levy is 3898
specified in the resolution. 3899

(D) The ballot submitted to the electors as provided in 3900
division (C) of this section shall contain the following 3901
language: 3902

"Shall the (name of the township park 3903
district seeking conversion) be converted into a park district 3904
to be operated and maintained under Chapter 1545. of the Revised 3905
Code under the name of (name of proposed park 3906
district), which park district shall include the following 3907
townships and municipal corporations: 3908

(Name townships and municipal corporations) 3909

Approval of the proposed conversion will result in the 3910
termination of all existing tax levies voted for the benefit 3911
of (name of the township park district sought to 3912
be converted) and in the levy of a new tax for the operation and 3913
maintenance of (name of proposed park district) 3914
at a rate not exceeding (number of mills) mills for 3915
each one dollar of valuation, which is (rate expressed 3916
in dollars and cents) for each one hundred dollars of valuation, 3917
for (number of years the millage is to be imposed) years, 3918
commencing on the (year) tax duplicate. 3919

For the proposed conversion
Against the proposed conversion

3920
3921
3922

"

3923

(E) If the proposed conversion is approved by at least a 3924
majority of the electors voting on the proposal, the township 3925
park district that seeks conversion shall become a park district 3926
subject to Chapter 1545. of the Revised Code effective the first 3927
day of January following approval by the voters. The park 3928
district shall have the name specified in the resolution, and 3929
effective the first day of January following approval by the 3930
voters, the following shall occur: 3931

(1) The indebtedness of the former township park district 3932
shall be assumed by the new park district; 3933

(2) All rights, assets, properties, and other interests of 3934
the former township park district shall become vested in the new 3935
park district, including the rights to any tax revenues 3936
previously vested in the former township park district; 3937

provided, that all tax levies in excess of the ten mill 3938
limitation approved for the benefit of the former township park 3939
district shall be removed from the tax lists after the February 3940
settlement next succeeding the conversion. Any tax levy approved 3941
in connection with the conversion shall be certified as provided 3942
in section 5705.25 of the Revised Code. 3943

(3) The members of the board of park commissioners of the 3944
former township park district shall be the members ~~of the~~ 3945
~~members~~ of the board of park commissioners of the new park 3946
district, with all the same powers and duties as if appointed 3947
under section 1545.05 of the Revised Code. The term of each such 3948
commissioner shall expire on the first day of January of the 3949
year following the year in which his term would have expired 3950
under section 511.19 of the Revised Code. Thereafter, 3951
commissioners shall be appointed pursuant to section 1545.05 of 3952
the Revised Code. 3953

Sec. 1545.21. The board of park commissioners, by 3954
resolution, may submit to the electors of the park district the 3955
question of levying taxes for the use of the district. The 3956
resolution shall declare the necessity of levying such taxes, 3957
shall specify the purpose for which such taxes shall be used, 3958
the annual rate proposed, and the number of consecutive years 3959
the rate shall be levied. Such resolution shall be forthwith 3960
certified to the board of elections in each county in which any 3961
part of such district is located, not later than the ninetieth 3962
day before the day of the election, and the question of the levy 3963
of taxes as provided in such resolution shall be submitted to 3964
the electors of the district at a general election or a special 3965
election held on a day on which a primary election to be held on 3966
whichever of the following occurs first: 3967

~~(A) The day of the next general election;~~ 3968

~~(B) The first Tuesday after the first Monday in May in any~~ 3969
~~calendar year, except that if a presidential primary election is~~ 3970
~~held in that calendar year, then the day of that election may be~~ 3971
~~held. The~~ 3972

The ballot shall set forth the purpose for which the taxes 3973
shall be levied, the annual rate of levy, and the number of 3974
years of such levy. If the tax is to be placed on the current 3975
tax list, the form of the ballot shall state that the tax will 3976
be levied in the current tax year and shall indicate the first 3977
calendar year the tax will be due. If the resolution of the 3978
board of park commissioners provides that an existing levy will 3979
be canceled upon the passage of the new levy, the ballot may 3980
include a statement that: "an existing levy of ... mills 3981
(stating the original levy millage), having ... years remaining, 3982
will be canceled and replaced upon the passage of this levy." In 3983
such case, the ballot may refer to the new levy as a 3984
"replacement levy" if the new millage does not exceed the 3985
original millage of the levy being canceled or as a "replacement 3986
and additional levy" if the new millage exceeds the original 3987
millage of the levy being canceled. If a majority of the 3988
electors voting upon the question of such levy vote in favor 3989
thereof, such taxes shall be levied and shall be in addition to 3990
the taxes authorized by section 1545.20 of the Revised Code, and 3991
all other taxes authorized by law. The rate submitted to the 3992
electors at any one time shall not exceed two mills annually 3993
upon each dollar of valuation unless the purpose of the levy 3994
includes providing operating revenues for one of Ohio's major 3995
metropolitan zoos, as defined in section 4503.74 of the Revised 3996
Code, in which case the rate shall not exceed three mills 3997
annually upon each dollar of valuation. When a tax levy has been 3998

authorized as provided in this section or in section 1545.041 of 3999
the Revised Code, the board of park commissioners may issue 4000
bonds pursuant to section 133.24 of the Revised Code in 4001
anticipation of the collection of such levy, provided that such 4002
bonds shall be issued only for the purpose of acquiring and 4003
improving lands. Such levy, when collected, shall be applied in 4004
payment of the bonds so issued and the interest thereon. The 4005
amount of bonds so issued and outstanding at any time shall not 4006
exceed one per cent of the total tax valuation in such district. 4007
Such bonds shall bear interest at a rate not to exceed the rate 4008
determined as provided in section 9.95 of the Revised Code. 4009

Sec. 3311.21. (A) In addition to the resolutions 4010
authorized by sections 5705.194, 5705.199, 5705.21, 5705.212, 4011
and 5705.213 of the Revised Code, the board of education of a 4012
joint vocational or cooperative education school district by a 4013
vote of two-thirds of its full membership may at any time adopt 4014
a resolution declaring the necessity to levy a tax in excess of 4015
the ten-mill limitation for a period not to exceed ten years to 4016
provide funds for any one or more of the following purposes, 4017
which may be stated in the following manner in such resolution, 4018
the ballot, and the notice of election: purchasing a site or 4019
enlargement thereof and for the erection and equipment of 4020
buildings; for the purpose of enlarging, improving, or 4021
rebuilding thereof; for the purpose of providing for the current 4022
expenses of the joint vocational or cooperative school district; 4023
or for a continuing period for the purpose of providing for the 4024
current expenses of the joint vocational or cooperative 4025
education school district. The resolution shall specify the 4026
amount of the proposed rate and, if a renewal, whether the levy 4027
is to renew all, or a portion of, the existing levy, and shall 4028
specify the first year in which the levy will be imposed. If the 4029

levy provides for but is not limited to current expenses, the 4030
resolution shall apportion the annual rate of the levy between 4031
current expenses and the other purpose or purposes. Such 4032
apportionment may but need not be the same for each year of the 4033
levy, but the respective portions of the rate actually levied 4034
each year for current expenses and the other purpose or purposes 4035
shall be limited by such apportionment. The portion of any such 4036
rate actually levied for current expenses of a joint vocational 4037
or cooperative education school district shall be used in 4038
applying division (A) of section 3317.01 of the Revised Code. 4039
The portion of any such rate not apportioned to the current 4040
expenses of a joint vocational or cooperative education school 4041
district shall be used in applying division (B) of this section. 4042
On the adoption of such resolution, the joint vocational or 4043
cooperative education school district board of education shall 4044
certify the resolution to the board of elections of the county 4045
containing the most populous portion of the district, which 4046
board shall receive resolutions for filing and send them to the 4047
boards of elections of each county in which territory of the 4048
district is located, furnish all ballots for the election as 4049
provided in section 3505.071 of the Revised Code, and prepare 4050
the election notice; and the board of elections of each county 4051
in which the territory of such district is located shall make 4052
the other necessary arrangements for the submission of the 4053
question to the electors of the joint vocational or cooperative 4054
education school district at the next ~~primary or general~~ 4055
election or special election held on a day on which a primary 4056
election may be held, occurring not less than ninety days after 4057
the resolution was received from the joint vocational or 4058
cooperative education school district board of education, ~~or at~~ 4059
~~a special election to be held at a time designated by the~~ 4060
~~district board of education consistent with the requirements of~~ 4061

~~section 3501.01 of the Revised Code, which date shall not be~~ 4062
~~earlier than ninety days after the adoption and certification of~~ 4063
~~the resolution.~~ 4064

The board of elections of the county or counties in which 4065
territory of the joint vocational or cooperative education 4066
school district is located shall cause to be published in a 4067
newspaper of general circulation in that district an 4068
advertisement of the proposed tax levy question, together with a 4069
statement of the amount of the proposed levy once a week for two 4070
consecutive weeks or as provided in section 7.16 of the Revised 4071
Code, prior to the election at which the question is to appear 4072
on the ballot. If the board of elections operates and maintains 4073
a web site, the board also shall post the advertisement on its 4074
web site for thirty days prior to that election. 4075

If a majority of the electors voting on the question of 4076
levying such tax vote in favor of the levy, the joint vocational 4077
or cooperative education school district board of education 4078
shall annually make the levy within the district at the rate 4079
specified in the resolution and ballot or at any lesser rate, 4080
and the county auditor of each affected county shall annually 4081
place the levy on the tax list and duplicate of each school 4082
district in the county having territory in the joint vocational 4083
or cooperative education school district. The taxes realized 4084
from the levy shall be collected at the same time and in the 4085
same manner as other taxes on the duplicate, and the taxes, when 4086
collected, shall be paid to the treasurer of the joint 4087
vocational or cooperative education school district and 4088
deposited to a special fund, which shall be established by the 4089
joint vocational or cooperative education school district board 4090
of education for all revenue derived from any tax levied 4091
pursuant to this section and for the proceeds of anticipation 4092

notes which shall be deposited in such fund. After the approval 4093
of the levy, the joint vocational or cooperative education 4094
school district board of education may anticipate a fraction of 4095
the proceeds of the levy and from time to time, during the life 4096
of the levy, but in any year prior to the time when the tax 4097
collection from the levy so anticipated can be made for that 4098
year, issue anticipation notes in an amount not exceeding fifty 4099
per cent of the estimated proceeds of the levy to be collected 4100
in each year up to a period of five years after the date of the 4101
issuance of the notes, less an amount equal to the proceeds of 4102
the levy obligated for each year by the issuance of anticipation 4103
notes, provided that the total amount maturing in any one year 4104
shall not exceed fifty per cent of the anticipated proceeds of 4105
the levy for that year. Each issue of notes shall be sold as 4106
provided in Chapter 133. of the Revised Code, and shall, except 4107
for such limitation that the total amount of such notes maturing 4108
in any one year shall not exceed fifty per cent of the 4109
anticipated proceeds of the levy for that year, mature serially 4110
in substantially equal installments, during each year over a 4111
period not to exceed five years after their issuance. 4112

(B) Prior to the application of section 319.301 of the 4113
Revised Code, the rate of a levy that is limited to, or to the 4114
extent that it is apportioned to, purposes other than current 4115
expenses shall be reduced in the same proportion in which the 4116
district's total valuation increases during the life of the levy 4117
because of additions to such valuation that have resulted from 4118
improvements added to the tax list and duplicate. 4119

(C) The form of ballot cast at an election under division 4120
(A) of this section shall be as prescribed by section 5705.25 of 4121
the Revised Code. 4122

Sec. 3311.213. (A) With the approval of the board of 4123
education of a joint vocational school district that is in 4124
existence, any school district in the county or counties 4125
comprising the joint vocational school district or any school 4126
district in a county adjacent to a county comprising part of a 4127
joint vocational school district may become a part of the joint 4128
vocational school district. On the adoption of a resolution of 4129
approval by the board of education of the joint vocational 4130
school district, it shall advertise a copy of such resolution in 4131
a newspaper of general circulation in the school district 4132
proposing to become a part of such joint vocational school 4133
district once each week for two weeks, or as provided in section 4134
7.16 of the Revised Code, immediately following the date of the 4135
adoption of such resolution. Such resolution shall not become 4136
effective until the later of the sixty-first day after its 4137
adoption or until the board of elections certifies the results 4138
of an election in favor of joining of the school district to the 4139
joint vocational school district if such an election is held 4140
under division (B) of this section. 4141

(B) During the sixty-day period following the date of the 4142
adoption of a resolution to join a school district to a joint 4143
vocational school district under division (A) of this section, 4144
the electors of the school district that proposes joining the 4145
joint vocational school district may petition for a referendum 4146
vote on the resolution. The question whether to approve or 4147
disapprove the resolution shall be submitted to the electors of 4148
such school district if a number of qualified electors equal to 4149
twenty per cent of the number of electors in the school district 4150
who voted for the office of governor at the most recent general 4151
election for that office sign a petition asking that the 4152
question of whether the resolution shall be disapproved be 4153

submitted to the electors. The petition shall be filed with the 4154
board of elections of the county in which the school district is 4155
located. If the school district is located in more than one 4156
county, the petition shall be filed with the board of elections 4157
of the county in which the majority of the territory of the 4158
school district is located. The board shall certify the validity 4159
and sufficiency of the signatures on the petition. 4160

The board of elections shall immediately notify the board 4161
of education of the joint vocational school district and the 4162
board of education of the school district that proposes joining 4163
the joint vocational school district that the petition has been 4164
filed. 4165

The effect of the resolution shall be stayed until the 4166
board of elections certifies the validity and sufficiency of the 4167
signatures on the petition. If the board of elections determines 4168
that the petition does not contain a sufficient number of valid 4169
signatures and sixty days have passed since the adoption of the 4170
resolution, the resolution shall become effective. 4171

If the board of elections certifies that the petition 4172
contains a sufficient number of valid signatures, the board 4173
shall submit the question to the qualified electors of the 4174
school district ~~on the day of~~ at the next general or special 4175
election held on a day on which a primary election may be held, 4176
occurring at least ninety days after but no later than six 4177
months after the board of elections certifies the validity and 4178
sufficiency of signatures on the petition. ~~If there is no~~ 4179
~~general or primary election held at least ninety days after but~~ 4180
~~no later than six months after the board of elections certifies~~ 4181
~~the validity and sufficiency of signatures on the petition, the~~ 4182
~~board shall submit the question to the electors at a special~~ 4183

~~election to be held on the next day specified for special~~ 4184
~~elections in division (D) of section 3501.01 of the Revised Code~~ 4185
~~that occurs at least ninety days after the board certifies the~~ 4186
~~validity and sufficiency of signatures on the petition. The~~ 4187
election shall be conducted and canvassed and the results shall 4188
be certified in the same manner as in regular elections for the 4189
election of members of a board of education. 4190

If a majority of the electors voting on the question 4191
disapprove the resolution, the resolution shall not become 4192
effective. 4193

(C) If the resolution becomes effective, the board of 4194
education of the joint vocational school district shall notify 4195
the county auditor of the county in which the school district 4196
becoming a part of the joint vocational school district is 4197
located, who shall thereupon have any outstanding levy for 4198
building purposes, bond retirement, or current expenses in force 4199
in the joint vocational school district spread over the 4200
territory of the school district becoming a part of the joint 4201
vocational school district. On the addition of a city or 4202
exempted village school district or an educational service 4203
center to the joint vocational school district, pursuant to this 4204
section, the board of education of such joint vocational school 4205
district shall submit to the state board of education a proposal 4206
to enlarge the membership of such board by the addition of one 4207
or more persons at least one of whom shall be a member of the 4208
board of education or governing board of such additional school 4209
district or educational service center, and the term of each 4210
such additional member. On the addition of a local school 4211
district to the joint vocational school district, pursuant to 4212
this section, the board of education of such joint vocational 4213
school district may submit to the state board of education a 4214

proposal to enlarge the membership of such board by the addition 4215
of one or more persons who are members of the educational 4216
service center governing board of such additional local school 4217
district. On approval by the state board of education additional 4218
members shall be added to such joint vocational school district 4219
board of education. 4220

Sec. 3311.22. A governing board of an educational service 4221
center may propose, by resolution adopted by majority vote of 4222
its full membership, or qualified electors of the area affected 4223
equal in number to at least fifty-five per cent of the qualified 4224
electors voting at the last general election residing within 4225
that portion of a school district, or districts proposed to be 4226
transferred may propose, by petition, the transfer of a part or 4227
all of one or more local school districts to another local 4228
school district or districts within the territory of the 4229
educational service center. Such transfers may be made only to 4230
local school districts adjoining the school district that is 4231
proposed to be transferred, unless the board of education of the 4232
district proposed to be transferred has entered into an 4233
agreement pursuant to section 3313.42 of the Revised Code, in 4234
which case such transfers may be made to any local school 4235
district within the territory of the educational service center. 4236

When a governing board of an educational service center 4237
adopts a resolution proposing a transfer of school territory it 4238
shall forthwith file a copy of such resolution, together with an 4239
accurate map of the territory described in the resolution, with 4240
the board of education of each school district whose boundaries 4241
would be altered by such proposal. A governing board of an 4242
educational service center proposing a transfer of territory 4243
under the provisions of this section shall at its next regular 4244
meeting that occurs not earlier than thirty days after the 4245

adoption by the governing board of a resolution proposing such 4246
transfer, adopt a resolution making the transfer effective at 4247
any time prior to the next succeeding first day of July, unless, 4248
prior to the expiration of such thirty-day period, qualified 4249
electors residing in the area proposed to be transferred, equal 4250
in number to a majority of the qualified electors voting at the 4251
last general election, file a petition of referendum against 4252
such transfer. 4253

Any petition of transfer or petition of referendum filed 4254
under the provisions of this section shall be filed at the 4255
office of the educational service center superintendent. The 4256
person presenting the petition shall be given a receipt 4257
containing thereon the time of day, the date, and the purpose of 4258
the petition. 4259

The educational service center superintendent shall cause 4260
the board of elections to check the sufficiency of signatures on 4261
any petition of transfer or petition of referendum filed under 4262
this section and, if found to be sufficient, the superintendent 4263
shall present the petition to the educational service center 4264
governing board at a meeting of the board which shall occur not 4265
later than thirty days following the filing of the petition. 4266

Upon presentation to the educational service center 4267
governing board of a proposal to transfer territory as requested 4268
by petition of fifty-five per cent of the qualified electors 4269
voting at the last general election or a petition of referendum 4270
against a proposal of the county board to transfer territory, 4271
the governing board shall promptly certify the proposal to the 4272
board of elections for the purpose of having the proposal placed 4273
on the ballot at the next general election or special election 4274
held on a day on which a primary election ~~which occurs~~ may be 4275

~~held, occurring not less than ninety days after the date of such certification, or at a special election, the date of which shall be specified in the certification, which date shall not be less than ninety days after the date of such certification.~~

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

If a petition is filed with the educational service center governing board which proposes the transfer of a part or all of the territory included in a resolution of transfer previously adopted by the educational service center governing board, no action shall be taken on such petition if within the thirty-day period after the adoption of the resolution of transfer a referendum petition is filed. After the election, if the proposed transfer fails to receive a majority vote, action on such petition shall then be processed under this section as though originally filed under the provisions hereof. If no referendum petition is filed within the thirty-day period after the adoption of the resolution of transfer, no action shall be taken on such petition.

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

Upon certification of a proposal to the board or boards of elections pursuant to this section, the board or boards of elections shall make the necessary arrangements for the

submission of such question to the electors of the county or 4306
counties qualified to vote thereon, and the election shall be 4307
conducted and canvassed and the results shall be certified in 4308
the same manner as in regular elections for the election of 4309
members of a board of education. 4310

The persons qualified to vote upon a proposal are the 4311
electors residing in the district or districts containing 4312
territory that is proposed to be transferred. If the proposed 4313
transfer be approved by at least a majority of the electors 4314
voting on the proposal, the educational service center governing 4315
board shall make such transfer at any time prior to the next 4316
succeeding first day of July. If the proposed transfer is not 4317
approved by at least a majority of the electors voting on the 4318
proposal, the question of transferring any property included in 4319
the territory covered by the proposal shall not be submitted to 4320
electors at any election prior to the first general election the 4321
date of which is at least two years after the date of the 4322
original election, or the first special election held on a day 4323
on which a primary election may be held in an even-numbered year 4324
the date of which is at least two years after the date of the 4325
original election. A transfer shall be subject to the approval 4326
of the receiving board or boards of education, unless the 4327
proposal was initiated by the educational service center 4328
governing board, in which case, if the transfer is opposed by 4329
the board of education offered the territory, the local board 4330
may, within thirty days, following the receipt of the notice of 4331
transfer, appeal to the state board of education which shall 4332
then either approve or disapprove the transfer. 4333

Following an election upon a proposed transfer initiated 4334
by a petition the board of education that is offered territory 4335
shall, within thirty days following receipt of the proposal, 4336

either accept or reject the transfer. 4337

When an entire school district is proposed to be 4338
transferred to two or more school districts and the offer is 4339
rejected by any one of the receiving boards of education, none 4340
of the territory included in the proposal shall be transferred. 4341

Upon the acceptance of territory by the receiving board or 4342
boards of education the educational service center governing 4343
board offering the territory shall file with the county auditor 4344
and with the state board of education an accurate map showing 4345
the boundaries of the territory transferred. 4346

Upon the making of such transfer, the net indebtedness of 4347
the former district from which territory was transferred shall 4348
be apportioned between the acquiring school district and that 4349
portion of the former school district remaining after the 4350
transfer in the ratio which the assessed valuation of the 4351
territory transferred to the acquiring school district bears to 4352
the assessed valuation of the original school district as of the 4353
effective date of the transfer. As used in this section "net 4354
indebtedness" means the difference between the par value of the 4355
outstanding and unpaid bonds and notes of the school district 4356
and the amount held in the sinking fund and other indebtedness 4357
retirement funds for their redemption. 4358

Upon the making of any transfer under this section, the 4359
funds of the district from which territory was transferred shall 4360
be divided equitably by the educational service center governing 4361
board between the acquiring district and any part of the 4362
original district remaining after the transfer. 4363

If an entire district is transferred the board of 4364
education of such district is thereby abolished or if a member 4365

of the board of education lives in that part of a school 4366
district transferred the member becomes a nonresident of the 4367
school district from which the territory was transferred and 4368
such member ceases to be a member of the board of education of 4369
such district. 4370

The legal title of all property of the board of education 4371
in the territory transferred shall become vested in the board of 4372
education of the school district to which such territory is 4373
transferred. 4374

Subsequent to June 30, 1959, if an entire district is 4375
transferred, foundation program moneys accruing to a district 4376
accepting school territory under the provisions of this section 4377
or former section 3311.22 of the Revised Code, shall not be 4378
less, in any year during the next succeeding three years 4379
following the transfer, than the sum of the amounts received by 4380
the districts separately in the year in which the transfer was 4381
consummated. 4382

Sec. 3311.231. A governing board of an educational service 4383
center may propose, by resolution adopted by majority vote of 4384
its full membership, or qualified electors of the area affected 4385
equal in number to not less than fifty-five per cent of the 4386
qualified electors voting at the last general election residing 4387
within that portion of a school district proposed to be 4388
transferred may propose, by petition, the transfer of a part or 4389
all of one or more local school districts within the territory 4390
of the center to an adjoining educational service center or to 4391
an adjoining city or exempted village school district. 4392

A governing board of an educational service center 4393
adopting a resolution proposing a transfer of school territory 4394
under this section shall file a copy of such resolution together 4395

with an accurate map of the territory described in the 4396
resolution, with the board of education of each school district 4397
whose boundaries would be altered by such proposal. Where a 4398
transfer of territory is proposed by a governing board of an 4399
educational service center under this section, the governing 4400
board shall, at its next regular meeting that occurs not earlier 4401
than the thirtieth day after the adoption by the governing board 4402
of the resolution proposing such transfer, adopt a resolution 4403
making the transfer as originally proposed, effective at any 4404
time prior to the next succeeding first day of July, unless, 4405
prior to the expiration of such thirty-day period, qualified 4406
electors residing in the area proposed to be transferred, equal 4407
in number to a majority of the qualified electors voting at the 4408
last general election, file a petition of referendum against 4409
such transfer. 4410

Any petition of transfer or petition of referendum under 4411
the provisions of this section shall be filed at the office of 4412
the educational service center superintendent. The person 4413
presenting the petition shall be given a receipt containing 4414
thereon the time of day, the date, and the purpose of the 4415
petition. 4416

The educational service center superintendent shall cause 4417
the board of elections to check the sufficiency of signatures on 4418
any such petition, and, if found to be sufficient, the 4419
superintendent shall present the petition to the educational 4420
service center governing board at a meeting of said governing 4421
board which shall occur not later than thirty days following the 4422
filing of said petition. 4423

The educational service center governing board shall 4424
promptly certify the proposal to the board of elections of such 4425

counties in which school districts whose boundaries would be 4426
altered by such proposal are located for the purpose of having 4427
the proposal placed on the ballot at the next general election 4428
or special election held on a day on which a primary election 4429
~~which occurs may be held, occurring~~ not less than ninety days 4430
after the date of such certification ~~or at a special election,~~ 4431
~~the date of which shall be specified in the certification, which~~ 4432
~~date shall not be less than ninety days after the date of such~~ 4433
~~certification.~~ 4434

Signatures on a petition of transfer or petition of 4435
referendum may be withdrawn up to and including the above 4436
mentioned meeting of the educational service center governing 4437
board only by order of the governing board upon testimony of the 4438
petitioner concerned under oath before the board that the 4439
petitioner's signature was obtained by fraud, duress, or 4440
misrepresentation. 4441

If a petition is filed with the educational service center 4442
governing board which proposes the transfer of a part or all of 4443
the territory included either in a petition previously filed by 4444
electors or in a resolution of transfer previously adopted by 4445
the educational service center governing board, no action shall 4446
be taken on such new petition as long as the previously 4447
initiated proposal is pending before the governing board or is 4448
subject to an election. 4449

Upon certification of a proposal to the board or boards of 4450
elections pursuant to this section, the board or boards of 4451
elections shall make the necessary arrangements for the 4452
submission of such question to the electors of the county or 4453
counties qualified to vote thereon, and the election shall be 4454
conducted and canvassed and the results shall be certified in 4455

the same manner as in regular elections for the election of 4456
members of a board of education. 4457

The persons qualified to vote upon a proposal are the 4458
electors residing in the district or districts containing 4459
territory that is proposed to be transferred. If the proposed 4460
transfer is approved by at least a majority of the electors 4461
voting on the proposal, the educational service center governing 4462
board shall make such transfer at any time prior to the next 4463
succeeding first day of July, subject to the approval of the 4464
receiving board of education in case of a transfer to a city or 4465
exempted village school district, and subject to the approval of 4466
the educational service center governing board of the receiving 4467
center, in case of a transfer to an educational service center. 4468
If the proposed transfer is not approved by at least a majority 4469
of the electors voting on the proposal, the question of 4470
transferring any property included in the territory covered by 4471
the proposal shall not be submitted to electors at any election 4472
prior to the first general election the date of which is at 4473
least two years after the date of the original election, or the 4474
first special election held on a day on which a primary election 4475
may be held in an even-numbered year the date of which is at 4476
least two years after the date of the original election. 4477

Where a territory is transferred under this section to a 4478
city or exempted village school district, the board of education 4479
of such district shall, and where territory is transferred to an 4480
educational service center the governing board of such 4481
educational service center shall, within thirty days following 4482
receipt of the proposal, either accept or reject the transfer. 4483

Where a governing board of an educational service center 4484
adopts a resolution accepting territory transferred to the 4485

educational service center under the provisions of sections 4486
3311.231 and 3311.24 of the Revised Code, the governing board 4487
shall, at the time of the adoption of the resolution accepting 4488
the territory, designate the school district to which the 4489
accepted territory shall be annexed. 4490

When an entire school district is proposed to be 4491
transferred to two or more adjoining school districts and the 4492
offer is rejected by any one of the receiving boards of 4493
education, none of the territory included in the proposal shall 4494
be transferred. 4495

Upon the acceptance of territory by the receiving board or 4496
boards of education the educational service center governing 4497
board offering the territory shall file with the county auditor 4498
of each county affected by the transfer and with the state board 4499
of education an accurate map showing the boundaries of the 4500
territory transferred. 4501

Upon the making of such transfer, the net indebtedness of 4502
the former district from which territory was transferred shall 4503
be apportioned between the acquiring school district and the 4504
portion of the former school district remaining after the 4505
transfer in the ratio which the assessed valuation of the 4506
territory transferred to the acquiring school district bears to 4507
the assessed valuation of the original school district as of the 4508
effective date of the transfer. As used in this section "net 4509
indebtedness" means the difference between the par value of the 4510
outstanding and unpaid bonds and notes of the school district 4511
and the amount held in the sinking fund and other indebtedness 4512
retirement funds for their redemption. 4513

Upon the making of any transfer under this section, the 4514
funds of the district from which territory was transferred shall 4515

be divided equitably by the educational service center governing 4516
board, between the acquiring district and any part of the 4517
original district remaining after the transfer. 4518

If an entire district is transferred the board of 4519
education of such district is thereby abolished or if a member 4520
of the board of education lives in that part of a school 4521
district transferred the member becomes a nonresident of the 4522
school district from which the territory was transferred and 4523
such member ceases to be a member of the board of education of 4524
such district. 4525

The legal title of all property of the board of education 4526
in the territory transferred shall become vested in the board of 4527
education of the school district to which such territory is 4528
transferred. 4529

If an entire district is transferred, foundation program 4530
moneys accruing to a district receiving school territory under 4531
the provisions of this section shall not be less, in any year 4532
during the next succeeding three years following the transfer, 4533
than the sum of the amounts received by the districts separately 4534
in the year in which the transfer was consummated. 4535

Sec. 3311.26. The state board of education may, by 4536
resolution adopted by majority vote of its full membership, 4537
propose the creation of a new local school district from one or 4538
more local school districts or parts thereof, including the 4539
creation of a local district with noncontiguous territory from 4540
one or more local school districts if one of those districts has 4541
entered into an agreement under section 3313.42 of the Revised 4542
Code. Such proposal shall include an accurate map showing the 4543
territory affected. After the adoption of the resolution, the 4544
state board shall file a copy of such proposal with the board of 4545

education of each school district whose boundaries would be 4546
altered by such proposal. 4547

Upon the creation of a new district under this section, 4548
the state board shall at its next regular meeting that occurs 4549
not earlier than thirty days after the adoption by the state 4550
board of the resolution proposing such creation, adopt a 4551
resolution making the creation effective prior to the next 4552
succeeding first day of July, unless, prior to the expiration of 4553
such thirty-day period, qualified electors residing in the area 4554
included in such proposed new district, equal in number to 4555
thirty-five per cent of the qualified electors voting at the 4556
last general election, file a petition of referendum against the 4557
creation of the proposed new district. 4558

A petition of referendum filed under this section shall be 4559
filed at the office of the state superintendent of public 4560
instruction. The person presenting the petition shall be given a 4561
receipt containing thereon the time of day, the date, and the 4562
purpose of the petition. 4563

If a petition of referendum is filed, the state board 4564
shall, at the next regular meeting of the state board, certify 4565
the proposal to the board of elections for the purpose of having 4566
the proposal placed on the ballot at the next general election 4567
or special election held on a day on which a primary election 4568
~~which occurs may be held, occurring~~ not less than ninety days 4569
after the date of such certification, ~~or at a special election,~~ 4570
~~the date of which shall be specified in the certification, which~~ 4571
~~date shall not be less than ninety days after the date of such~~ 4572
~~certification.~~ 4573

Upon certification of a proposal to the board or boards of 4574
elections pursuant to this section, the board or boards of 4575

elections shall make the necessary arrangements for the 4576
submission of such question to the electors of the county or 4577
counties qualified to vote thereon, and the election shall be 4578
conducted and canvassed and the results shall be certified in 4579
the same manner as in regular elections for the election of 4580
members of a board of education. 4581

The persons qualified to vote upon a proposal are the 4582
electors residing in the proposed new districts. 4583

If the proposed district be approved by at least a 4584
majority of the electors voting on the proposal, the state board 4585
shall then create such new district prior to the next succeeding 4586
first day of July. 4587

Upon the creation of such district, the indebtedness of 4588
each former district becoming in its entirety a part of the new 4589
district shall be assumed in full by the new district. Upon the 4590
creation of such district, that part of the net indebtedness of 4591
each former district becoming only in part a part of the new 4592
district shall be assumed by the new district which bears the 4593
same ratio to the entire net indebtedness of the former district 4594
as the assessed valuation of the part taken by the new district 4595
bears to the entire assessed valuation of the former district as 4596
fixed on the effective date of transfer. As used in this 4597
section, "net indebtedness" means the difference between the par 4598
value of the outstanding and unpaid bonds and notes of the 4599
school district and the amount held in the sinking fund and 4600
other indebtedness retirement funds for their redemption. Upon 4601
the creation of such district, the funds of each former district 4602
becoming in its entirety a part of the new district shall be 4603
paid over in full to the new district. Upon the creation of such 4604
district, the funds of each former district becoming only in 4605

part a part of the new district shall be divided equitably by 4606
the state board between the new district and that part of the 4607
former district not included in the new district as such funds 4608
existed on the effective date of the creation of the new 4609
district. 4610

The state board shall, following the election, file with 4611
the county auditor of each county affected by the creation of a 4612
new district an accurate map showing the boundaries of such 4613
newly created district. 4614

When a new local school district is so created, a board of 4615
education for such newly created district shall be appointed by 4616
the state board. The members of such appointed board of 4617
education shall hold their office until their successors are 4618
elected and qualified. A board of education shall be elected for 4619
such newly created district at the next general election held in 4620
an odd numbered year occurring more than ninety days after the 4621
appointment of the board of education of such newly created 4622
district. At such election two members shall be elected for a 4623
term of two years and three members shall be elected for a term 4624
of four years, and, thereafter, their successors shall be 4625
elected in the same manner and for the same terms as members of 4626
the board of education of a local school district. 4627

When the new district consists of territory lying in two 4628
or more counties, the state board shall determine to which 4629
educational service center the new district shall be assigned. 4630

The legal title of all property of the board of education 4631
in the territory taken shall become vested in the board of 4632
education of the newly created school district. 4633

Foundation program moneys accruing to a district created 4634

under the provisions of this section or previous section 3311.26 4635
of the Revised Code, shall not be less, in any year during the 4636
next succeeding three years following the creation, than the sum 4637
of the amounts received by the districts separately in the year 4638
in which the creation of the district became effective. 4639

If, prior to September 26, 2003, a local school district 4640
board of education or a group of individuals requests the 4641
governing board of an educational service center to consider 4642
proposing the creation of a new local school district, the 4643
governing board, at any time during the one-year period 4644
following the date that request is made, may adopt a resolution 4645
proposing the creation of a new local school district in 4646
response to that request and in accordance with the first 4647
paragraph of the version of this section in effect prior to 4648
September 26, 2003. If the governing board so proposes within 4649
that one-year period, the governing board may proceed to create 4650
the new local school district as it proposed, in accordance with 4651
the version of this section in effect prior to September 26, 4652
2003, subject to the provisions of that version authorizing a 4653
petition and referendum on the matter. 4654

Consolidations of school districts which include all of 4655
the schools of a county and which become effective on or after 4656
July 1, 1959, shall be governed and included under this section. 4657

Sec. 3311.50. (A) As used in this section, "county school 4658
financing district" means a taxing district consisting of the 4659
following territory: 4660

(1) The territory that constitutes the educational service 4661
center on the date that the governing board of that educational 4662
service center adopts a resolution under division (B) of this 4663
section declaring that the territory of the educational service 4664

center is a county school financing district, exclusive of any 4665
territory subsequently withdrawn from the district under 4666
division (D) of this section; 4667

(2) Any territory that has been added to the county school 4668
financing district under this section. 4669

A county school financing district may include the 4670
territory of a city, local, or exempted village school district 4671
whose territory also is included in the territory of one or more 4672
other county school financing districts. 4673

(B) The governing board of any educational service center 4674
may, by resolution, declare that the territory of the 4675
educational service center is a county school financing 4676
district. The resolution shall state the purpose for which the 4677
county school financing district is created, which may be for 4678
any one or more of the following purposes: 4679

(1) To levy taxes for the provision of special education 4680
by the school districts that are a part of the district, 4681
including taxes for permanent improvements for special 4682
education; 4683

(2) To levy taxes for the provision of specified 4684
educational programs and services by the school districts that 4685
are a part of the district, as identified in the resolution 4686
creating the district, including the levying of taxes for 4687
permanent improvements for those programs and services. Services 4688
financed by the levy may include school safety and security and 4689
mental health services, including training and employment of or 4690
contracting for the services of safety personnel, mental health 4691
personnel, social workers, and counselors. 4692

(3) To levy taxes for permanent improvements of school 4693

districts that are a part of the district. 4694

The governing board of the educational service center that 4695
creates a county school financing district shall serve as the 4696
taxing authority of the district and may use educational service 4697
center governing board employees to perform any of the functions 4698
necessary in the performance of its duties as a taxing 4699
authority. A county school financing district shall not employ 4700
any personnel. 4701

With the approval of a majority of the members of the 4702
board of education of each school district within the territory 4703
of the county school financing district, the taxing authority of 4704
the financing district may amend the resolution creating the 4705
district to broaden or narrow the purposes for which it was 4706
created. 4707

A governing board of an educational service center may 4708
create more than one county school financing district. If a 4709
governing board of an educational service center creates more 4710
than one such district, it shall clearly distinguish among the 4711
districts it creates by including a designation of each 4712
district's purpose in the district's name. 4713

(C) A majority of the members of a board of education of a 4714
city, local, or exempted village school district may adopt a 4715
resolution requesting that its territory be joined with the 4716
territory of any county school financing district. Copies of the 4717
resolution shall be filed with the state board of education and 4718
the taxing authority of the county school financing district. 4719
Within sixty days of its receipt of such a resolution, the 4720
county school financing district's taxing authority shall vote 4721
on the question of whether to accept the school district's 4722
territory as part of the county school financing district. If a 4723

majority of the members of the taxing authority vote to accept 4724
the territory, the school district's territory shall thereupon 4725
become a part of the county school financing district unless the 4726
county school financing district has in effect a tax imposed 4727
under section 5705.215 of the Revised Code. If the county school 4728
financing district has such a tax in effect, the taxing 4729
authority shall certify a copy of its resolution accepting the 4730
school district's territory to the school district's board of 4731
education, which may then adopt a resolution, with the 4732
affirmative vote of a majority of its members, proposing the 4733
submission to the electors of the question of whether the 4734
district's territory shall become a part of the county school 4735
financing district and subject to the taxes imposed by the 4736
financing district. The resolution shall set forth the date on 4737
which the question shall be submitted to the electors, which 4738
shall be at a general election or a special election held on a 4739
day on which a primary election may be held ~~on a date~~, as 4740
specified in the resolution, which shall not be earlier than 4741
ninety days after the adoption and certification of the 4742
resolution. A copy of the resolution shall immediately be 4743
certified to the board of elections of the proper county, which 4744
shall make arrangements for the submission of the proposal to 4745
the electors of the school district. The board of the joining 4746
district shall publish notice of the election in a newspaper of 4747
general circulation in the county once a week for two 4748
consecutive weeks, or as provided in section 7.16 of the Revised 4749
Code, prior to the election. Additionally, if the board of 4750
elections operates and maintains a web site, the board of 4751
elections shall post notice of the election on its web site for 4752
thirty days prior to the election. The question appearing on the 4753
ballot shall read: 4754

"Shall the territory within (name of the school district proposing to join the county school financing district) be added to (name) county school financing district, and a property tax for the purposes of (here insert purposes) at a rate of taxation not exceeding (here insert the outstanding tax rate) be in effect for (here insert the number of years the tax is to be in effect or "a continuing period of time," as applicable)?"

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

(D) The board of any city, local, or exempted village school district whose territory is part of a county school financing district may withdraw its territory from the county school financing district thirty days after submitting to the governing board that is the taxing authority of the district and the state board a resolution proclaiming such withdrawal, adopted by a majority vote of its members, but any county school financing district tax levied in such territory on the effective date of the withdrawal shall remain in effect in such territory until such tax expires or is renewed. No board may adopt a resolution withdrawing from a county school financing district that would take effect during the forty-five days preceding the date of an election at which a levy proposed under section 5705.215 of the Revised Code is to be voted upon.

(E) A city, local, or exempted village school district

does not lose its separate identity or legal existence by reason 4785
of joining its territory to a county school financing district 4786
under this section and an educational service center does not 4787
lose its separate identity or legal existence by reason of 4788
creating a county school financing district that accepts or 4789
loses territory under this section. 4790

Sec. 3313.38. The board of education of a school district 4791
that is inaccessible from the mainland at some time of the year 4792
for any reason may purchase, erect, or rent, and maintain a 4793
residence for a principal or teacher, when in the opinion of a 4794
majority of the members of the board it is necessary to insure 4795
adequate personnel for the schools of such district. To provide 4796
a sum sufficient for the purchase price, the cost of the 4797
erection, or the cost of renting such residence an additional 4798
tax may be levied upon all the taxable property in the school 4799
district, in such amount as the board determines. The question 4800
of levying such tax, and the amount thereof, shall be separately 4801
submitted to the qualified electors of the school district at a 4802
general election or a special election held on a day on which a 4803
primary election may be held. Twenty days' notice thereof shall 4804
be previously given by posting notice of such election in at 4805
least three public places in the school district. Such notice 4806
shall state specifically the amount to be raised and the 4807
purposes thereof. If a majority of all votes cast at such 4808
election upon the proposition are in favor thereof, the tax 4809
provided for shall be authorized. 4810

Upon authorization of the tax levy the members of the 4811
board may issue notes in anticipation of such revenues to mature 4812
in not more than two years from the date of issue and to bear 4813
interest at not more than four per cent per annum. 4814

Sec. 3313.911. The state board of education may adopt a 4815
resolution assigning a city, exempted village, or local school 4816
district that is not a part of a joint vocational school 4817
district to membership in a joint vocational school district. A 4818
copy of the resolution shall be certified to the board of 4819
education of the joint vocational school district and the board 4820
of education of the district proposed to be assigned. The board 4821
of education of the joint vocational school district shall 4822
advertise a copy of the resolution in a newspaper of general 4823
circulation in the district proposed to be assigned once each 4824
week for two weeks, or as provided in section 7.16 of the 4825
Revised Code, immediately following the certification of the 4826
resolution to the board. The assignment shall take effect on the 4827
ninety-first day after the state board adopts the resolution, 4828
unless prior to that date qualified electors residing in the 4829
school district proposed for assignment, equal in number to ten 4830
per cent of the qualified electors of that district voting at 4831
the last general election, file a petition against the 4832
assignment. 4833

The petition of referendum shall be filed with the 4834
treasurer of the board of education of the district proposed to 4835
be assigned to the joint vocational school district. The 4836
treasurer shall give the person presenting the petition a 4837
receipt showing the time of day, date, and purpose of the 4838
petition. The treasurer shall cause the board of elections to 4839
determine the sufficiency of signatures on the petition and if 4840
the signatures are found to be sufficient, shall present the 4841
petition to the board of education of the district. The board of 4842
education shall promptly certify the question to the board of 4843
elections for the purpose of having the question placed on the 4844
ballot at the next general, ~~primary,~~ election or special 4845

election held on a day on which a primary election may be held, 4846
occurring not earlier than sixty days after the date of the 4847
certification. 4848

Only those qualified electors residing in the district 4849
proposed for assignment to the joint vocational school district 4850
are qualified to vote on the question. If a majority of the 4851
electors voting on the question vote against the assignment, it 4852
shall not take place, and the state board of education shall 4853
require the district to contract with the joint vocational 4854
school district or another school district as authorized by 4855
section 3313.91 of the Revised Code. 4856

If a majority of the electors voting on the question do 4857
not vote against the assignment, the assignment shall take 4858
immediate effect, and the board of education of the joint 4859
vocational school district shall notify the county auditor of 4860
the county in which the school district becoming a part of the 4861
joint vocational school district is located to have any 4862
outstanding levy of the joint vocational school district spread 4863
over the territory of the school district that has become a part 4864
of the joint vocational school district. 4865

The assignment of a school district to a joint vocational 4866
school district pursuant to this section is subject to any 4867
agreements made between the board of education of the assigned 4868
school district and the board of education of the joint 4869
vocational school district. Such an agreement may include 4870
provisions for a payment by the assigned school district to the 4871
joint vocational school district of an amount to be contributed 4872
toward the cost of the existing facilities of the joint 4873
vocational school district. 4874

Sec. 3318.06. (A) After receipt of the conditional 4875

approval of the Ohio facilities construction commission, the 4876
school district board by a majority of all of its members shall, 4877
if it desires to proceed with the project, declare all of the 4878
following by resolution: 4879

(1) That by issuing bonds in an amount equal to the school 4880
district's portion of the basic project cost the district is 4881
unable to provide adequate classroom facilities without 4882
assistance from the state; 4883

(2) Unless the school district board has resolved to 4884
transfer money in accordance with section 3318.051 of the 4885
Revised Code or to apply the proceeds of a property tax or the 4886
proceeds of an income tax, or a combination of proceeds from 4887
such taxes, as authorized under section 3318.052 of the Revised 4888
Code, that to qualify for such state assistance it is necessary 4889
to do either of the following: 4890

(a) Levy a tax outside the ten-mill limitation the 4891
proceeds of which shall be used to pay the cost of maintaining 4892
the classroom facilities included in the project; 4893

(b) Earmark for maintenance of classroom facilities from 4894
the proceeds of an existing permanent improvement tax levied 4895
under section 5705.21 of the Revised Code, if such tax can be 4896
used for maintenance, an amount equivalent to the amount of the 4897
additional tax otherwise required under this section and 4898
sections 3318.05 and 3318.08 of the Revised Code. 4899

(3) That the question of any tax levy specified in a 4900
resolution described in division (A) (2) (a) of this section, if 4901
required, shall be submitted to the electors of the school 4902
district at the next general election or special election held 4903
on a day on which a primary election may be held, if there be a 4904

~~general or primary election occurring~~ not less than ninety and 4905
not more than one hundred ten days after the day of the adoption 4906
of such resolution ~~or, if not, at a special election to be held~~ 4907
~~at a time specified in the resolution which shall be not less~~ 4908
~~than ninety days after the day of the adoption of the resolution~~ 4909
~~and which shall be in accordance with the requirements of~~ 4910
~~section 3501.01 of the Revised Code.~~ 4911

Such resolution shall also state that the question of 4912
issuing bonds of the board shall be combined in a single 4913
proposal with the question of such tax levy. More than one 4914
election under this section may be held in any one calendar 4915
year. Such resolution shall specify both of the following: 4916

(a) That the rate which it is necessary to levy shall be 4917
at the rate of not less than one-half mill for each one dollar 4918
of valuation, and that such tax shall be levied for a period of 4919
twenty-three years; 4920

(b) That the proceeds of the tax shall be used to pay the 4921
cost of maintaining the classroom facilities included in the 4922
project. 4923

(B) A copy of a resolution adopted under division (A) of 4924
this section shall after its passage and not less than ninety 4925
days prior to the date set therein for the election be certified 4926
to the county board of elections. 4927

The resolution of the school district board, in addition 4928
to meeting other applicable requirements of section 133.18 of 4929
the Revised Code, shall state that the amount of bonds to be 4930
issued will be an amount equal to the school district's portion 4931
of the basic project cost, and state the maximum maturity of the 4932
bonds which may be any number of years not exceeding the term 4933

calculated under section 133.20 of the Revised Code as 4934
determined by the board. In estimating the amount of bonds to be 4935
issued, the board shall take into consideration the amount of 4936
moneys then in the bond retirement fund and the amount of moneys 4937
to be collected for and disbursed from the bond retirement fund 4938
during the remainder of the year in which the resolution of 4939
necessity is adopted. 4940

If the bonds are to be issued in more than one series, the 4941
resolution may state, in addition to the information required to 4942
be stated under division (B) (3) of section 133.18 of the Revised 4943
Code, the number of series, which shall not exceed five, the 4944
principal amount of each series, and the approximate date each 4945
series will be issued, and may provide that no series, or any 4946
portion thereof, may be issued before such date. Upon such a 4947
resolution being certified to the county auditor as required by 4948
division (C) of section 133.18 of the Revised Code, the county 4949
auditor, in calculating, advising, and confirming the estimated 4950
average annual property tax levy under that division, shall also 4951
calculate, advise, and confirm by certification the estimated 4952
average property tax levy for each series of bonds to be issued. 4953

Notice of the election shall include the fact that the tax 4954
levy shall be at the rate of not less than one-half mill for 4955
each one dollar of valuation for a period of twenty-three years, 4956
and that the proceeds of the tax shall be used to pay the cost 4957
of maintaining the classroom facilities included in the project. 4958

If the bonds are to be issued in more than one series, the 4959
board of education, when filing copies of the resolution with 4960
the board of elections as required by division (D) of section 4961
133.18 of the Revised Code, may direct the board of elections to 4962
include in the notice of election the principal amount and 4963

approximate date of each series, the maximum number of years 4964
over which the principal of each series may be paid, the 4965
estimated additional average property tax levy for each series, 4966
and the first calendar year in which the tax is expected to be 4967
due for each series, in addition to the information required to 4968
be stated in the notice under divisions (E) (3) (a) to (e) of 4969
section 133.18 of the Revised Code. 4970

(C) (1) Except as otherwise provided in division (C) (2) of 4971
this section, the form of the ballot to be used at such election 4972
shall be: 4973

"A majority affirmative vote is necessary for passage. 4974

Shall bonds be issued by the (here insert 4975
name of school district) school district to pay the local share 4976
of school construction under the State of Ohio Classroom 4977
Facilities Assistance Program in the principal amount 4978
of (here insert principal amount of the bond 4979
issue), to be repaid annually over a maximum period 4980
of (here insert the maximum number of years over 4981
which the principal of the bonds may be paid) years, and an 4982
annual levy of property taxes be made outside the ten-mill 4983
limitation, estimated by the county auditor to average over the 4984
repayment period of the bond issue (here insert the 4985
number of mills estimated) mills for each one dollar of tax 4986
valuation, which amounts to (rate expressed in 4987
cents or dollars and cents, such as "thirty-six cents" or 4988
"\$0.36") for each one hundred dollars of tax valuation to pay 4989
the annual debt charges on the bonds and to pay debt charges on 4990
any notes issued in anticipation of the bonds?" 4991

and, unless the additional levy 4992

of taxes is not required pursuant 4993
to division (C) of section 4994
3318.05 of the Revised Code, 4995

"Shall an additional levy of taxes be made for a period of 4996
twenty-three years to benefit the (here insert name 4997
of school district) school district, the proceeds of which shall 4998
be used to pay the cost of maintaining the classroom facilities 4999
included in the project at the rate of (here insert 5000
the number of mills, which shall not be less than one-half mill) 5001
mills for each one dollar of valuation? 5002

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

" 5006

(2) If authority is sought to issue bonds in more than one 5007
series and the board of education so elects, the form of the 5008
ballot shall be as prescribed in section 3318.062 of the Revised 5009
Code. If the board of education elects the form of the ballot 5010
prescribed in that section, it shall so state in the resolution 5011
adopted under this section. 5012

(D) If it is necessary for the school district to acquire 5013
a site for the classroom facilities to be acquired pursuant to 5014
sections 3318.01 to 3318.20 of the Revised Code, the district 5015
board may propose either to issue bonds of the board or to levy 5016
a tax to pay for the acquisition of such site, and may combine 5017
the question of doing so with the questions specified in 5018
division (B) of this section. Bonds issued under this division 5019
for the purpose of acquiring a site are a general obligation of 5020

the school district and are Chapter 133. securities. 5021

The form of that portion of the ballot to include the 5022
question of either issuing bonds or levying a tax for site 5023
acquisition purposes shall be one of the following: 5024

(1) "Shall bonds be issued by the (here 5025
insert name of the school district) school district to pay costs 5026
of acquiring a site for classroom facilities under the State of 5027
Ohio Classroom Facilities Assistance Program in the principal 5028
amount of (here insert principal amount of the bond 5029
issue), to be repaid annually over a maximum period 5030
of (here insert maximum number of years over which 5031
the principal of the bonds may be paid) years, and an annual 5032
levy of property taxes be made outside the ten-mill limitation, 5033
estimated by the county auditor to average over the repayment 5034
period of the bond issue (here insert number of 5035
mills) mills for each one dollar of tax valuation, which amount 5036
to (here insert rate expressed in cents or dollars 5037
and cents, such as "thirty-six cents" or "\$0.36") for each one 5038
hundred dollars of valuation to pay the annual debt charges on 5039
the bonds and to pay debt charges on any notes issued in 5040
anticipation of the bonds?" 5041

(2) "Shall an additional levy of taxes outside the ten- 5042
mill limitation be made for the benefit of the (here 5043
insert name of the school district) school district for the 5044
purpose of acquiring a site for classroom facilities in the sum 5045
of (here insert annual amount the levy is to produce) 5046
estimated by the county auditor to average (here insert 5047
number of mills) mills for each one hundred dollars of 5048
valuation, for a period of (here insert number of 5049
years the millage is to be imposed) years?" 5050

Where it is necessary to combine the question of issuing 5051
bonds of the school district and levying a tax as described in 5052
division (B) of this section with the question of issuing bonds 5053
of the school district for acquisition of a site, the question 5054
specified in that division to be voted on shall be "For the Bond 5055
Issues and the Tax Levy" and "Against the Bond Issues and the 5056
Tax Levy." 5057

Where it is necessary to combine the question of issuing 5058
bonds of the school district and levying a tax as described in 5059
division (B) of this section with the question of levying a tax 5060
for the acquisition of a site, the question specified in that 5061
division to be voted on shall be "For the Bond Issue and the Tax 5062
Levies" and "Against the Bond Issue and the Tax Levies." 5063

Where the school district board chooses to combine the 5064
question in division (B) of this section with any of the 5065
additional questions described in divisions (A) to (D) of 5066
section 3318.056 of the Revised Code, the question specified in 5067
division (B) of this section to be voted on shall be "For the 5068
Bond Issues and the Tax Levies" and "Against the Bond Issues and 5069
the Tax Levies." 5070

If a majority of those voting upon a proposition hereunder 5071
which includes the question of issuing bonds vote in favor 5072
thereof, and if the agreement provided for by section 3318.08 of 5073
the Revised Code has been entered into, the school district 5074
board may proceed under Chapter 133. of the Revised Code, with 5075
the issuance of bonds or bond anticipation notes in accordance 5076
with the terms of the agreement. 5077

Sec. 3318.061. This section applies only to school 5078
districts eligible to receive additional assistance under 5079
division (B) (2) of section 3318.04 of the Revised Code. 5080

The board of education of a school district in which a tax 5081
described by division (B) of section 3318.05 and levied under 5082
section 3318.06 of the Revised Code is in effect, may adopt a 5083
resolution by vote of a majority of its members to extend the 5084
term of that tax beyond the expiration of that tax as originally 5085
approved under that section. The school district board may 5086
include in the resolution a proposal to extend the term of that 5087
tax at the rate of not less than one-half mill for each dollar 5088
of valuation for a period of twenty-three years from the year in 5089
which the school district board and the Ohio facilities 5090
construction commission enter into an agreement under division 5091
(B) (2) of section 3318.04 of the Revised Code or in the 5092
following year, as specified in the resolution. Such a 5093
resolution may be adopted at any time before such an agreement 5094
is entered into and before the tax levied pursuant to section 5095
3318.06 of the Revised Code expires. If the resolution is 5096
combined with a resolution to issue bonds to pay the school 5097
district's portion of the basic project cost, it shall conform 5098
with the requirements of divisions (A) (1), (2), and (3) of 5099
section 3318.06 of the Revised Code, except that the resolution 5100
also shall state that the tax levy proposed in the resolution is 5101
an extension of an existing tax levied under that section. A 5102
resolution proposing an extension adopted under this section 5103
does not take effect until it is approved by a majority of 5104
electors voting in favor of the resolution at a general, ~~7~~ 5105
election or a special election held on a day on which a primary, 5106
~~or special~~ election may be held, as provided in this section. 5107

A tax levy extended under this section is subject to the 5108
same terms and limitations to which the original tax levied 5109
under section 3318.06 of the Revised Code is subject under that 5110
section, except the term of the extension shall be as specified 5111

in this section. 5112

The school district board shall certify a copy of the 5113
resolution adopted under this section to the proper county board 5114
of elections not later than ninety days before the date set in 5115
the resolution as the date of the election at which the question 5116
will be submitted to electors. The notice of the election shall 5117
conform with the requirements of division (A) (3) of section 5118
3318.06 of the Revised Code, except that the notice also shall 5119
state that the maintenance tax levy is an extension of an 5120
existing tax levy. 5121

The form of the ballot shall be as follows: 5122

"Shall the existing tax levied to pay the cost of 5123
maintaining classroom facilities constructed with the proceeds 5124
of the previously issued bonds at the rate of (here 5125
insert the number of mills, which shall not be less than one- 5126
half mill) mills per dollar of tax valuation, be extended 5127
until (here insert the year that is twenty-three years 5128
after the year in which the district and commission will enter 5129
into an agreement under division (B) (2) of section 3318.04 of 5130
the Revised Code or the following year)? 5131

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

" 5132

Section 3318.07 of the Revised Code applies to ballot 5133
questions under this section. 5134

Sec. 3318.063. If the board of education of a city, 5135
exempted village, or local school district that has entered into 5136

an agreement under section 3318.051 of the Revised Code to make 5140
transfers of money in lieu of levying the tax for maintenance of 5141
the classroom facilities included in the district's project 5142
determines that it no longer can continue making the transfers 5143
so agreed to and desires to rescind that agreement, the board 5144
shall adopt the resolution to submit the question of the tax 5145
levy prescribed in this section. 5146

The resolution shall declare that the question of a tax 5147
levy specified in division (F) of section 3318.051 of the 5148
Revised Code shall be submitted to the electors of the school 5149
district at the next general election or special election held 5150
on a day on which a primary election may be held, if there be a 5151
general or primary election occurring not less than seventy-five 5152
and not more than ninety-five days after the day of the adoption 5153
of such resolution ~~or, if not, at a special election to be held~~ 5154
~~at a time specified in the resolution which shall be not less~~ 5155
~~than seventy-five days after the day of the adoption of the~~ 5156
~~resolution and which shall be in accordance with the~~ 5157
~~requirements of section 3501.01 of the Revised Code.~~ Such 5158
resolution shall specify both of the following: 5159

(A) That the rate which it is necessary to levy shall be 5160
at the rate of not less than one-half mill for each one dollar 5161
of valuation, and that such tax shall be levied for the number 5162
of years required by division (F) of section 3318.051 of the 5163
Revised Code; 5164

(B) That the proceeds of the tax shall be used to pay the 5165
cost of maintaining the classroom facilities included in the 5166
project. 5167

A copy of such resolution shall after its passage and not 5168
less than seventy-five days prior to the date set therein for 5169

the election be certified to the county board of elections. 5170

Notice of the election shall include the fact that the tax 5171
levy shall be at the rate of not less than one-half mill for 5172
each one dollar of valuation for the number of years required by 5173
division (F) of section 3318.051 of the Revised Code, and that 5174
the proceeds of the tax shall be used to pay the cost of 5175
maintaining the classroom facilities included in the project. 5176

The form of the ballot to be used at such election shall 5177
be: 5178

"Shall a levy of taxes be made for a period 5179
of (here insert the number of years, which shall 5180
not be less than the number required by division (F) of section 5181
3318.051 of the Revised Code) years to benefit the 5182
(here insert name of school district) school district, the 5183
proceeds of which shall be used to pay the cost of maintaining 5184
the classroom facilities included in the project at the rate 5185
of (here insert the number of mills, which shall not 5186
be less than one-half mill) mills for each one dollar of 5187
valuation? 5188

FOR THE TAX LEVY
AGAINST THE TAX LEVY

" 5189
5190
5191
5192

Sec. 3318.361. A school district board opting to qualify 5193
for state assistance pursuant to section 3318.36 of the Revised 5194
Code through levying the tax specified in division (D) (2) (a) or 5195
(D) (4) of that section shall declare by resolution that the 5196
question of a tax levy specified in division (D) (2) (a) or (4), 5197
as applicable, of section 3318.36 of the Revised Code shall be 5198

submitted to the electors of the school district at the next 5199
general election or special election held on a day on which a 5200
primary election may be held, if there be a general or primary 5201
election occurring not less than ninety and not more than one 5202
hundred ten days after the day of the adoption of such 5203
resolution ~~or, if not, at a special election to be held at a~~ 5204
~~time specified in the resolution which shall be not less than~~ 5205
~~ninety days after the day of the adoption of the resolution and~~ 5206
~~which shall be in accordance with the requirements of section~~ 5207
~~3501.01 of the Revised Code.~~ Such resolution shall specify both 5208
of the following: 5209

(A) That the rate which it is necessary to levy shall be 5210
at the rate of not less than one-half mill for each one dollar 5211
of valuation, and that such tax shall be levied for a period of 5212
twenty-three years; 5213

(B) That the proceeds of the tax shall be used to pay the 5214
cost of maintaining the classroom facilities included in the 5215
project. 5216

A copy of such resolution shall after its passage and not 5217
less than ninety days prior to the date set therein for the 5218
election be certified to the county board of elections. 5219

Notice of the election shall include the fact that the tax 5220
levy shall be at the rate of not less than one-half mill for 5221
each one dollar of valuation for a period of twenty-three years, 5222
and that the proceeds of the tax shall be used to pay the cost 5223
of maintaining the classroom facilities included in the project. 5224

The form of the ballot to be used at such election shall 5225
be: 5226

"Shall a levy of taxes be made for a period of twenty- 5227

three years to benefit the (here insert name of 5228
school district) school district, the proceeds of which shall be 5229
used to pay the cost of maintaining the classroom facilities 5230
included in the project at the rate of (here insert 5231
the number of mills, which shall not be less than one-half mill) 5232
mills for each one dollar of valuation? 5233

FOR THE TAX LEVY
AGAINST THE TAX LEVY

5234
5235
5236

"

5237

Sec. 3354.02. A community college district may be created 5238
with the approval of the Ohio board of regents pursuant to 5239
standards established by the board. The standards shall take 5240
into consideration such factors as the population of the 5241
proposed district, the present and potential pupil enrollment, 5242
the present and potential higher education facilities in the 5243
district, and such other factors as pertain to the educational 5244
needs of the district. The Ohio board of regents may undertake 5245
or contract for a study to be made relative to the establishment 5246
of a community college district. 5247

The attorney general shall be the attorney for each 5248
community college district and shall provide legal advice in all 5249
matters relating to its powers and duties. 5250

A proposal to create a community college district may be 5251
presented to the Ohio board of regents in any of the following 5252
ways: 5253

(A) The board of county commissioners of any county, 5254
having a population of not less than seventy-five thousand, may, 5255
by resolution approved by two-thirds of its members, propose the 5256

creation of a community college district consisting of the whole 5257
territory of such county. 5258

(B) The boards of county commissioners of any two or more 5259
contiguous counties, which together have a combined population 5260
of not less than seventy-five thousand, may, by a resolution 5261
approved by two-thirds of the members of each such board, 5262
together and jointly propose the creation of a community college 5263
district consisting of the whole territories of such counties 5264
together. 5265

(C) Qualified electors residing in a county or in two or 5266
more contiguous counties may execute a petition proposing the 5267
creation of a community college district comprised of the 5268
territory of a county or two or more contiguous counties, 5269
respectively. Such petition shall be presented to the board of 5270
elections of the most populous county in which the proposed 5271
community college district is situated, and shall be signed by 5272
at least two per cent of the total number of resident electors 5273
who voted in the most recent election for governor in the 5274
territory of such proposed district. Such petition shall set 5275
forth the necessity for the district, a demonstration that it 5276
will be conducive to the public convenience and welfare, and a 5277
description of the territory to be included in the proposed 5278
district. 5279

Upon receiving a petition duly executed pursuant to this 5280
division, the board of elections of the most populous county 5281
shall certify the fact of such petition to the election boards 5282
of the other counties, if any, to be included in such district. 5283
The proposal to create such district shall be placed on the 5284
ballot by the board of elections and submitted to vote in each 5285
affected county or group of contiguous counties, at the next 5286

~~primary or general election or special election held on a day on~~ 5287
~~which a primary election may be held,~~ occurring more than 5288
seventy-five days after the filing of such petition. ~~If there is~~ 5289
~~no primary or general election occurring within ninety days~~ 5290
~~after the filing of such petition, the board of elections of the~~ 5291
~~most populous county shall fix the date of a special election to~~ 5292
~~be held in each affected county, or group of contiguous~~ 5293
~~counties, such date to be not less than seventy five days after~~ 5294
~~the filing of the petition and to be consistent with the~~ 5295
~~requirements of section 3501.01 of the Revised Code.~~ If a 5296
majority of the electors voting on the proposition in the 5297
proposed community college district vote in favor thereof, the 5298
board of elections of the most populous county in which the 5299
proposed district is situated shall certify such fact to the 5300
Ohio board of regents. 5301

(D) No county shall be included in the territory of more 5302
than one community college district. 5303

A community college district may also be created under 5304
division (D) of section 3358.02 of the Revised Code. 5305

Sec. 3354.12. (A) Upon the request by resolution approved 5306
by the board of trustees of a community college district, and 5307
upon certification to the board of elections not less than 5308
ninety days prior to ~~the~~ a general election or a special 5309
election held on a day on which a primary election may be held, 5310
the boards of elections of the county or counties comprising 5311
such district shall place upon the ballot in their respective 5312
counties the question of levying a tax on all the taxable 5313
property in the community college district outside the ten-mill 5314
limitation, for a specified period of years or for a continuing 5315
period of time, to provide funds for any one or more of the 5316

following purposes: the acquisition of sites, the erection, 5317
furnishing, and equipment of buildings, the acquisition, 5318
construction, or improvement of any property which the board of 5319
trustees of a community college district is authorized to 5320
acquire, construct, or improve and which has an estimated life 5321
of usefulness of five years or more as certified by the fiscal 5322
officer, and the payment of operating costs. ~~Not more than two-~~ 5323
~~special elections shall be held in any one calendar year.~~ Levies 5324
for a continuing period of time adopted under this section may 5325
be reduced in accordance with section 5705.261 of the Revised 5326
Code. 5327

If such proposal is to be or include the renewal of an 5328
existing levy at the expiration thereof, the ballot for such 5329
election shall state whether it is a renewal of a tax; a renewal 5330
of a stated number of mills and an increase of a stated number 5331
of mills, or a renewal of a part of an existing levy with a 5332
reduction of a stated number of mills; the year of the tax 5333
duplicate on which such renewal will first be made; and if 5334
earlier, the year of the tax duplicate on which such additional 5335
levy will first be made, which may include the tax duplicate for 5336
the current year unless the election is to be held after the 5337
first Tuesday after the first Monday in November of the current 5338
tax year. The ballot shall also state the period of years for 5339
such levy or that it is for a continuing period of time. If a 5340
levy for a continuing period of time provides for but is not 5341
limited to current expenses, the resolution of the board of 5342
trustees providing for the election on such levy shall apportion 5343
the annual rate of the levy between current expenses and the 5344
other purpose or purposes. Such apportionment need not be the 5345
same for each year of the levy, but the respective portions of 5346
the rate actually levied each year for current expenses and the 5347

other purpose or purposes shall be limited by such 5348
apportionment. The portion of the rate apportioned to the other 5349
purpose or purposes shall be reduced as provided in division (B) 5350
of this section. 5351

If a majority of the electors in such district voting on 5352
such question approve thereof, the county auditor or auditors of 5353
the county or counties comprising such district shall annually, 5354
for the applicable years, place such levy on the tax duplicate 5355
in such district, in an amount determined by the board of 5356
trustees, but not to exceed the amount set forth in the 5357
proposition approved by the electors. 5358

The boards of trustees of a community college district 5359
shall establish a special fund for all revenue derived from any 5360
tax levied pursuant to this section. 5361

The boards of elections of the county or counties 5362
comprising the district shall cause to be published in a 5363
newspaper of general circulation in each such county an 5364
advertisement of the proposed tax levy question once a week for 5365
two consecutive weeks, or as provided in section 7.16 of the 5366
Revised Code, prior to the election at which the question is to 5367
appear on the ballot. If a board of elections operates and 5368
maintains a web site, that board also shall post the 5369
advertisement on its web site for thirty days prior to that 5370
election. 5371

After the approval of such levy by vote, the board of 5372
trustees of a community college district may anticipate a 5373
fraction of the proceeds of such levy and from time to time 5374
issue anticipation notes having such maturity or maturities that 5375
the aggregate principal amount of all such notes maturing in any 5376
calendar year shall not exceed seventy-five per cent of the 5377

anticipated proceeds from such levy for such year, and that no 5378
note shall mature later than the thirty-first day of December of 5379
the tenth calendar year following the calendar year in which 5380
such note is issued. Each issue of notes shall be sold as 5381
provided in Chapter 133. of the Revised Code. 5382

The amount of bonds or anticipatory notes authorized 5383
pursuant to Chapter 3354. of the Revised Code, may include sums 5384
to repay moneys previously borrowed, advanced, or granted and 5385
expended for the purposes of such bond or anticipatory note 5386
issues, whether such moneys were advanced from the available 5387
funds of the community college district or by other persons, and 5388
the community college district may restore and repay to such 5389
funds or persons from the proceeds of such issues the moneys so 5390
borrowed, advanced or granted. 5391

All operating costs of such community college may be paid 5392
out of any gift or grant from the state, pursuant to division 5393
(K) of section 3354.09 of the Revised Code; out of student fees 5394
and tuition collected pursuant to division (G) of section 5395
3354.09 of the Revised Code; or out of unencumbered funds from 5396
any other source of the community college income not prohibited 5397
by law. 5398

(B) Prior to the application of section 319.301 of the 5399
Revised Code, the rate of a levy that is limited to, or to the 5400
extent that it is apportioned to, purposes other than current 5401
expenses shall be reduced in the same proportion in which the 5402
district's total valuation increases during the life of the levy 5403
because of additions to such valuation that have resulted from 5404
improvements added to the tax list and duplicate. 5405

Sec. 3357.02. A technical college district may be created 5406
with the approval of the Ohio board of regents pursuant to 5407

standards established by it. Such standards shall take into 5408
consideration such factors as the population of the proposed 5409
district, the present and potential pupil enrollment, present 5410
and potential higher education facilities in the district, and 5411
such other factors as may pertain to the educational needs of 5412
the district. The Ohio board of regents may undertake a study or 5413
contract for a study to be made relative to its establishment or 5414
application of such standards. 5415

The attorney general shall be the attorney for each 5416
technical college district and shall provide legal advice in all 5417
matters relating to its powers and duties. 5418

A proposal to create a technical college district may be 5419
presented to the Ohio board of regents in any of the following 5420
ways: 5421

(A) The board of education of a city school district may 5422
by resolution approved by a majority of its members propose the 5423
creation of a technical college district consisting of the whole 5424
territory of such district. 5425

(B) The boards of two or more contiguous city, exempted 5426
village, or local school districts or educational service 5427
centers may by resolutions approved by a majority of the members 5428
of each participating board propose the creation of a technical 5429
college district consisting of the whole territories of all the 5430
participating school districts and educational service centers. 5431

(C) The governing board of any educational service center 5432
may by resolution approved by a majority of its members propose 5433
the creation of a technical college district consisting of the 5434
whole territory of such educational service center. 5435

(D) The governing boards of any two or more contiguous 5436

educational service centers may by resolutions approved by a 5437
majority of the members of each participating board, propose the 5438
creation of a technical college district consisting of the whole 5439
territories of such educational service centers. 5440

(E) Qualified electors residing in a city school district, 5441
in a county, in two or more contiguous school districts, or in 5442
two or more contiguous counties may execute a petition proposing 5443
the creation of a technical college district comprised of the 5444
territory of the city school district, educational service 5445
center, two or more contiguous school districts or educational 5446
service centers, or two or more contiguous counties, 5447
respectively. Such petition shall be presented to the board of 5448
elections of the most populous county in which the technical 5449
college district is situated and shall bear the signatures of at 5450
least two per cent of the total number of resident electors who 5451
voted in the most recent election for governor in the territory 5452
of such proposed district. Such petition shall set forth the 5453
necessity for the district, a demonstration that it will be 5454
conducive to the public convenience and welfare, and a 5455
description of the territory to be included in the proposed 5456
district. 5457

Upon receiving a petition duly executed pursuant to 5458
division (E) of this section, the board of elections of the most 5459
populous county shall certify the fact of such petition to the 5460
boards of elections of the other counties, if any, in which any 5461
of the territory of the proposed district is situated. The 5462
proposal to create a technical college district shall be placed 5463
on the ballot by the board of elections and submitted to vote in 5464
each affected city school district, county, or group of 5465
contiguous school districts or counties, at the next ~~primary or~~ 5466
general election or special election held on a day on which a 5467

~~primary election may be held, occurring more than ninety days 5468~~
~~after the filing of such petition. If there is no primary or 5469~~
~~general election occurring within one hundred five days after 5470~~
~~the filing of such petition, the board of elections of the most 5471~~
~~populous county shall fix the date of a special election to be 5472~~
~~held in each affected city school district, county, or group of 5473~~
~~contiguous school districts or counties, such date to be not 5474~~
~~less than ninety days after the filing of the petition. If a 5475~~
majority of electors voting on the proposition in the proposed 5476
technical college district vote in favor thereof, the board of 5477
elections of the most populous county in which the proposed 5478
district is situated shall certify such fact to the Ohio board 5479
of regents. 5480

Sec. 3357.11. For the purposes of purchasing a site or 5481
enlargement thereof, and for the erection and equipment of 5482
buildings, or for the purpose of enlarging, improving, or 5483
rebuilding existing facilities, the board of trustees of a 5484
technical college district shall determine the amount of bonds 5485
to be issued and such other matters as pertain thereto, and may 5486
when authorized by the vote of the electors of the district, 5487
issue and sell such bonds as provided in Chapter 133. of the 5488
Revised Code. Such board of trustees shall have the same 5489
authority and be subject to the same procedure as provided in 5490
such chapter in the case where the board of education proposes a 5491
bond issue for the purposes noted in this section. 5492

At any time the board of trustees of a technical college 5493
district by a vote of two-thirds of all its members may declare 5494
by resolution the necessity of a tax outside the ten-mill 5495
limitation for a period of years not to exceed ten years, to 5496
provide funds for one or more of the following purposes: for 5497
operation and maintenance, for purchasing a site or enlargement 5498

thereof, for the erection and construction or equipment of 5499
buildings, or for the purpose of enlarging or improving or 5500
rebuilding thereon. A copy of such resolution shall be certified 5501
to the board of elections of the county or counties in which 5502
such technical college district is situated, for the purpose of 5503
placing the proposal on the ballot at ~~an~~ a general election or a 5504
special election held on a day on which a primary election ~~to~~ 5505
may be held at, occurring on a date designated by such board of 5506
trustees, ~~which date shall be consistent with the requirements~~ 5507
~~of section 3501.01 of the Revised Code,~~ but which shall not be 5508
earlier than ninety days after the adoption and certification of 5509
such resolution. If a majority of the electors in such district 5510
voting on such question vote in favor of such levy, the 5511
resolution shall go into immediate effect. The trustees shall 5512
certify their action to the auditors of the county or counties 5513
in which such technical college district is situated, who shall 5514
annually thereafter place such levy on the tax duplicate in such 5515
district in the amount set forth in the proposition approved by 5516
the voters. 5517

After the approval of such levy by vote the board of 5518
trustees of a technical college district may anticipate a 5519
fraction of the proceeds of such levy and from time to time, 5520
during the life of such levy, issue anticipation notes in an 5521
amount not to exceed seventy-five per cent of the estimated 5522
proceeds of such levy to be collected in each year over a period 5523
of five years after the date of the issuance of such notes, less 5524
an amount equal to the proceeds of such levy previously 5525
obligated for each year by the issuance of anticipation notes, 5526
provided, that the total amount maturing in any one year shall 5527
not exceed seventy-five per cent of the anticipated proceeds of 5528
such levy for that year. 5529

Each issue of notes shall be sold as provided in Chapter 5530
133. of the Revised Code and shall mature serially in 5531
substantially equal amounts, during each remaining year of the 5532
levy, not to exceed five, after their issuance. 5533

All necessary expenses for the operation of such technical 5534
college may be paid from any gifts, from grants of the state or 5535
federal government, from student fees and tuition collected 5536
pursuant to division (G) of section 3357.09 of the Revised Code, 5537
or from unencumbered funds from any other source of the 5538
technical college income, not prohibited by law. 5539

Sec. 3381.03. Any county, or any two or more counties, 5540
municipal corporations, or townships, or any combination of 5541
these may create a regional arts and cultural district by the 5542
adoption of a resolution or ordinance by the board of county 5543
commissioners of each county, the legislative authority of each 5544
municipal corporation, and the board of township trustees of 5545
each township that desires to create or to join in the creation 5546
of the district. The resolution or ordinance shall state all of 5547
the following: 5548

(A) The purposes for the creation of the district; 5549

(B) The counties, municipal corporations, or townships 5550
that are to be included in the district; 5551

(C) The official name by which the district shall be 5552
known; 5553

(D) The location of the principal office of the district 5554
or the manner in which the location shall be selected; 5555

(E) Subject to section 3381.05 of the Revised Code, the 5556
number, term, and compensation, which shall not exceed the sum 5557
of fifty dollars for each board and committee meeting attended 5558

by a member, of the members of the board of trustees of the 5559
district; 5560

(F) Subject to section 3381.05 of the Revised Code, the 5561
manner in which members of the board of trustees of the district 5562
shall be appointed; the method of filling vacancies; and the 5563
period, if any, for which a trustee continues in office after 5564
expiration of the trustee's term pending the appointment of the 5565
trustee's successor; 5566

(G) The manner of apportioning expenses of the district 5567
among the participating counties, municipal corporations, and 5568
townships. 5569

The resolution or ordinance may also provide that the 5570
authority of the districts to make grants under section 3381.20 5571
of the Revised Code may be totally or partially delegated to one 5572
or more area arts councils, as defined in section 757.03 of the 5573
Revised Code, located within the district. 5574

The district provided for in the resolution or ordinance 5575
shall be created upon the adoption of the resolution or 5576
ordinance by the board of county commissioners of each county, 5577
the legislative authority of each municipal corporation, and the 5578
board of township trustees of each township enumerated in the 5579
resolution or ordinance. The resolution or ordinance may be 5580
amended to include additional counties, municipal corporations, 5581
or townships or for any other purpose by the adoption of an 5582
amendment by the board of county commissioners of each county, 5583
the legislative authority of each municipal corporation, and the 5584
board of township trustees of each township that has created or 5585
joined or proposes to join the district. 5586

After each county, municipal corporation, and township has 5587

adopted a resolution or ordinance approving inclusion of 5588
additional counties, municipal corporations, or townships in the 5589
district, a copy of the resolution or ordinance shall be filed 5590
with the clerk of the board of the county commissioners of each 5591
county, the clerk of the legislative authority of each municipal 5592
corporation, and the fiscal officer of the board of trustees of 5593
each township proposed to be included in the district. The 5594
inclusion is effective when all such filing is completed unless 5595
the district to which territory is to be added has authority to 5596
levy an ad valorem tax on property within its territory, in 5597
which event the inclusion shall become effective upon voter 5598
approval of the joinder and the tax. The board of trustees shall 5599
promptly certify the proposal to the board or boards of 5600
elections for the purpose of having the proposal placed on the 5601
ballot at the next general election or special election held on 5602
a day on which a primary election that occurs may be held, 5603
occurring not less than sixty days after the date of the meeting 5604
of the board of trustees, ~~or at a special election held on a~~ 5605
~~date specified in the certification that is not less than sixty~~ 5606
~~days after the date of the meeting of the board.~~ If territory of 5607
more than one county, municipal corporation, or township is to 5608
be added to the regional arts and cultural district, the 5609
electors of the territories of the counties, municipal 5610
corporations, or townships which are to be added shall vote as a 5611
district, and the outcome of the election shall be determined by 5612
the vote cast in the entire district. Upon certification of a 5613
proposal to the board or boards of elections pursuant to this 5614
section, the board or boards of elections shall make the 5615
necessary arrangements for the submission of the questions to 5616
the electors of the territory to be added to the district, and 5617
the election shall be held, canvassed, and certified in the 5618
manner provided for the submission of tax levies under section 5619

5705.19 of the Revised Code, except that the question appearing 5620
on the ballot shall read: 5621

"Shall the territory within the (name 5622
or names of political subdivisions to be joined) be added 5623
to (name) regional arts and 5624
cultural district? And shall a(n) (here 5625
insert type of tax or taxes) at a rate of taxation not to exceed 5626
..... (here insert maximum tax rate or rates) be levied for 5627
purposes of such district?" 5628

If the question is approved by a majority of the electors 5629
voting on the question, the joinder is effective immediately, 5630
and the district may extend the levy of the tax against all the 5631
taxable property within the territory that has been added. If 5632
the question is approved at a general election ~~or at a special~~ 5633
~~election occurring prior to a general election but after the~~ 5634
~~fifteenth day of July in any calendar year~~, the district may 5635
amend its budget and resolution adopted pursuant to section 5636
5705.34 of the Revised Code, and the levy shall be placed on the 5637
current tax list and duplicate and collected as other taxes are 5638
collected from all taxable property within the territory of the 5639
district, including the territory added as a result of the 5640
election. 5641

The territory of a district shall be coextensive with the 5642
territory of the counties, municipal corporations, and townships 5643
included within the district, provided that the same territory 5644
may not be included in more than one regional arts and cultural 5645
district, and provided, that if a district includes only a 5646
portion of an entire county, a district may be created in the 5647
remaining portion of the same county by resolution of the board 5648
of county commissioners acting alone or in conjunction with 5649

municipal corporations and townships as provided in this 5650
section. 5651

Sec. 3501.022. (A) Notwithstanding any section of the 5652
Revised Code to the contrary, no question or issue proposing 5653
either of the following may be placed on the ballot at a special 5654
election held in August: 5655

(1) To levy, renew, replace, increase, decrease, or repeal 5656
any tax; 5657

(2) To create, dissolve, or change the territorial 5658
boundaries of a political subdivision or other entity authorized 5659
to submit to the electors a question described in division (A) 5660
(1) of this section. 5661

(B) A board of elections may not accept a resolution or 5662
ordinance proposing to submit to the electors a question or 5663
issue described in division (A) of this section at a special 5664
election held in August. 5665

Sec. 4301.421. (A) For the purposes of section 307.696 of 5666
the Revised Code, to pay the expenses of administering the tax, 5667
and to pay any or all of the charge the board of elections makes 5668
against the county to hold the election on the question of 5669
levying the tax, or for those purposes and to provide revenues 5670
to the county for permanent improvements, the board of county 5671
commissioners may levy a tax on the sale of beer at a rate not 5672
to exceed sixteen cents per gallon, on the sale of cider at a 5673
rate not to exceed twenty-four cents per gallon, and on the sale 5674
of wine and mixed beverages at a rate not to exceed thirty-two 5675
cents per gallon. The tax shall be imposed on all beer, cider, 5676
wine, and mixed beverages sold for resale at retail in the 5677
county, and on all beer, cider, wine, and mixed beverages sold 5678

at retail in the county by the manufacturer, bottler, importer, 5679
or other person upon which the tax has not been paid. The tax 5680
shall not be levied on the sale of wine to be used for known 5681
sacramental purposes. The tax may be levied for any number of 5682
years not exceeding twenty. The tax shall be in addition to the 5683
taxes imposed by sections 4301.42, 4301.43, 4301.432, and 5684
4305.01 of the Revised Code. The tax shall not be considered a 5685
cost in any computation required under rules of the liquor 5686
control commission regulating minimum prices or mark-ups. 5687

Only one sale of the same article shall be used in 5688
computing, reporting, and paying the amount of tax due. 5689

The tax shall be levied pursuant to a resolution of the 5690
county commissioners approved by a majority of the electors in 5691
the county voting on the question of levying the tax, which 5692
resolution shall specify the rate of the tax, the number of 5693
years the tax will be levied, and the purposes for which the tax 5694
is levied. The election may be held on the date of a general 5695
election or a special election held on a day on which a primary 5696
election or special election may be held, occurring not sooner 5697
than ninety days after the date the board certifies its 5698
resolution to the board of elections. If approved by the 5699
electors, the tax shall take effect on the first day of the 5700
month specified in the resolution but not sooner than the first 5701
day of the month that is at least sixty days after the 5702
certification of the election results by the board of elections. 5703
A copy of the resolution levying the tax and the certification 5704
of the board of elections shall be certified to the tax 5705
commissioner at least sixty days prior to the date on which the 5706
tax is to become effective. 5707

A resolution under this section may be joined on the 5708

ballot as a single question with a resolution adopted under 5709
section 307.697 or 5743.024 of the Revised Code to levy a tax 5710
for the same purposes and for the purpose of paying the expenses 5711
of administering the tax. The form of the ballot in an election 5712
held pursuant to this section shall be as prescribed in section 5713
307.697 of the Revised Code. 5714

(B) The board of county commissioners of a county in which 5715
a tax is imposed under this section on the effective date of the 5716
amendment of this section by H.B. 59 of the 130th general 5717
assembly, September 29, 2013, may levy a tax for the purpose of 5718
section 307.673 of the Revised Code regardless of whether or not 5719
the cooperative agreement authorized under that section has been 5720
entered into prior to the day the resolution adopted under 5721
division (B)(1) or (2) of this section is adopted, for the 5722
purpose of reimbursing a county for costs incurred in the 5723
construction of a sports facility pursuant to an agreement 5724
entered into by the county under section 307.696 of the Revised 5725
Code, or for the purpose of paying the costs of capital repairs 5726
of and improvements to a sports facility. The tax shall be 5727
levied and approved in one of the manners prescribed by division 5728
(B)(1) or (2) of this section. 5729

(1) The tax may be levied pursuant to a resolution adopted 5730
by a majority of the members of the board of county 5731
commissioners not later than September 2, 1995. A board of 5732
county commissioners approving a tax under division (B)(1) of 5733
this section may approve a tax under division (D)(1) of section 5734
307.697 or division (C)(1) of section 5743.024 of the Revised 5735
Code at the same time. Subject to the resolution being submitted 5736
to a referendum under sections 305.31 to 305.41 of the Revised 5737
Code, the resolution shall take effect immediately, but the tax 5738
levied pursuant to the resolution shall not be levied prior to 5739

the day following the last day that any tax previously levied 5740
pursuant to this division may be levied. 5741

(2) The tax may be levied pursuant to a resolution adopted 5742
by a majority of the members of the board of county 5743
commissioners not later than September 1, 2015, and approved by 5744
a majority of the electors of the county voting on the question 5745
of levying the tax. The board of county commissioners shall 5746
certify a copy of the resolution to the board of elections 5747
immediately upon adopting a resolution under division (D) (2) of 5748
this section. The election may be held on the date of a general 5749
election or a special election held on a day on which a primary 5750
election may be held, occurring not sooner than ninety days 5751
after the date the board certifies its resolution to the board 5752
of elections. The form of the ballot shall be as prescribed by 5753
division (C) of section 307.697 of the Revised Code, except that 5754
the phrase "paying not more than one-half of the costs of 5755
providing a sports facility together with related redevelopment 5756
and economic development projects" shall be replaced by the 5757
phrase "paying the costs of constructing, renovating, improving, 5758
or repairing a sports facility and reimbursing a county for 5759
costs incurred by the county in the construction of a sports 5760
facility," and the phrase ", beginning (here insert 5761
the earliest date the tax would take effect)" shall be appended 5762
after "years." A board of county commissioners submitting the 5763
question of a tax under division (B) (2) of this section may 5764
submit the question of a tax under division (D) (2) of section 5765
307.697 or division (C) (2) of section 5743.024 of the Revised 5766
Code as a single question, and the form of the ballot shall 5767
include each of the proposed taxes. 5768

If approved by a majority of electors voting on the 5769
question, the tax shall take effect on the day specified on the 5770

ballot, which shall not be earlier than the day following the 5771
last day that any tax previously levied pursuant to this 5772
division may be levied. 5773

The rate of a tax levied pursuant to division (B) (1) or 5774
(2) of this section shall not exceed the rate specified in 5775
division (A) of this section. A tax levied pursuant to division 5776
(B) (1) or (2) of this section may be levied for any number of 5777
years not exceeding twenty. 5778

A board of county commissioners adopting a resolution 5779
under division (B) (1) or (2) of this section shall certify a 5780
copy of the resolution to the tax commissioner immediately upon 5781
adoption of the resolution. 5782

(C) No tax shall be levied under division (A) of this 5783
section on or after September 23, 2008. This division does not 5784
apply to a tax levied under division (B) of this section, and 5785
does not prevent the collection of any tax levied under this 5786
section before September 23, 2008, so long as that tax remains 5787
effective. 5788

Sec. 4301.424. (A) For the purpose of section 351.26 of 5789
the Revised Code and to pay any or all of the charge the board 5790
of elections makes against the county to hold the election on 5791
the question of levying the tax, the board of county 5792
commissioners, in the manner prescribed by division (A) of 5793
section 351.26 of the Revised Code, may levy a tax on each 5794
gallon of spirituous liquor; on the sale of beer; and on the 5795
sale of wine and mixed beverages. The tax on spirituous liquor 5796
shall be imposed on spirituous liquor sold to or purchased by 5797
liquor permit holders for resale, and sold at retail by the 5798
division of liquor control, in the county at a rate not greater 5799
than three dollars per gallon; the tax on beer, wine, and mixed 5800

beverages shall be imposed on all beer, wine, and mixed 5801
beverages sold for resale at retail in the county, and on all 5802
beer, wine, and mixed beverages sold at retail in the county by 5803
the manufacturer, bottler, importer, or other person and upon 5804
which the tax has not been paid. The rate of the tax on beer 5805
shall not exceed sixteen cents per gallon, and the rate of the 5806
tax on wine and mixed beverages shall not exceed thirty-two 5807
cents per gallon. Only one sale of the same article shall be 5808
used in computing, reporting, and paying the amount of tax due. 5809
The tax may be levied for any number of years not exceeding 5810
twenty. 5811

The tax shall be levied pursuant to a resolution of the 5812
board of county commissioners adopted as prescribed by division 5813
(A) of section 351.26 of the Revised Code and approved by a 5814
majority of the electors in the county voting on the question of 5815
levying the tax. The resolution shall specify the rates of the 5816
tax, the number of years the tax will be levied, and the 5817
purposes for which the tax is levied. Such election may be held 5818
on the date of a general election or a special election held on 5819
a day on which a primary election may be held, occurring not 5820
sooner than ninety days after the date the board certifies its 5821
resolution to the board of elections. If approved by the 5822
electors, the tax takes effect on the first day of the month 5823
specified in the resolution but not sooner than the first day of 5824
the month that is at least sixty days after the certification of 5825
the election results by the board of elections. A copy of the 5826
resolution levying the tax shall be certified to the division of 5827
liquor control and the tax commissioner at least sixty days 5828
prior to the date on which the tax is to become effective. 5829

(B) A resolution under this section may be joined on the 5830
ballot as a single question with a resolution adopted under 5831

section 5743.026 of the Revised Code to levy a tax for the same 5832
purposes, and for the purpose of paying the expenses of 5833
administering that tax. 5834

(C) The form of the ballot in an election held on the 5835
question of levying a tax proposed pursuant to this section 5836
shall be as prescribed by section 351.26 of the Revised Code. 5837

(D) No tax shall be levied under this section on or after 5838
September 23, 2008. This division does not prevent the 5839
collection of any tax levied under this section before that date 5840
so long as that tax remains effective. 5841

Sec. 5705.191. The taxing authority of any subdivision, 5842
other than the board of education of a school district or the 5843
taxing authority of a county school financing district, by a 5844
vote of two-thirds of all its members, may declare by resolution 5845
that the amount of taxes that may be raised within the ten-mill 5846
limitation by levies on the current tax duplicate will be 5847
insufficient to provide an adequate amount for the necessary 5848
requirements of the subdivision, and that it is necessary to 5849
levy a tax in excess of such limitation for any of the purposes 5850
in section 5705.19 of the Revised Code, or to supplement the 5851
general fund for the purpose of making appropriations for one or 5852
more of the following purposes: public assistance, human or 5853
social services, relief, welfare, hospitalization, health, and 5854
support of general hospitals, and that the question of such 5855
additional tax levy shall be submitted to the electors of the 5856
subdivision at a general, election or a special election held on 5857
a day on which a primary, ~~or special~~ election ~~to~~ may be held, 5858
occurring at a time therein specified. In the case of a 5859
qualifying library levy for the support of a library association 5860
or private corporation, the question of the levy shall be 5861

submitted to the electors of the association library district. 5862
Such resolution shall not include a levy on the current tax list 5863
and duplicate unless such election is to be held at or prior to 5864
the general election day of the current tax year. Such 5865
resolution shall conform to the requirements of section 5705.19 5866
of the Revised Code, except that a levy to supplement the 5867
general fund for the purposes of public assistance, human or 5868
social services, relief, welfare, hospitalization, health, or 5869
the support of general or tuberculosis hospitals may not be for 5870
a longer period than ten years. All other levies under this 5871
section may not be for a longer period than five years unless a 5872
longer period is permitted by section 5705.19 of the Revised 5873
Code, and the resolution shall specify the date of holding such 5874
election, which shall not be earlier than ninety days after the 5875
adoption and certification of such resolution. The resolution 5876
shall go into immediate effect upon its passage and no 5877
publication of the same is necessary other than that provided 5878
for in the notice of election. A copy of such resolution, 5879
immediately after its passage, shall be certified to the board 5880
of elections of the proper county or counties in the manner 5881
provided by section 5705.25 of the Revised Code, and such 5882
section shall govern the arrangements for the submission of such 5883
question and other matters with respect to such election, to 5884
which section 5705.25 of the Revised Code refers, excepting that 5885
such election shall be held on the date of the general election 5886
or the special election held on a day on which a primary 5887
election may be held, as specified in the resolution, ~~which~~ 5888
~~shall be consistent with the requirements of section 3501.01 of~~ 5889
~~the Revised Code,~~ provided that only one ~~special~~ election for 5890
the submission of such question may be held in any one calendar 5891
year ~~and provided that a special election may be held upon the~~ 5892
~~same day a primary election is held.~~ Publication of notice of 5893

that election shall be made in a newspaper of general 5894
circulation in the county once a week for two consecutive weeks, 5895
or as provided in section 7.16 of the Revised Code, prior to the 5896
election. If the board of elections operates and maintains a web 5897
site, the board of elections shall post notice of the election 5898
on its web site for thirty days prior to the election. 5899

If a majority of the electors voting on the question vote 5900
in favor thereof, the taxing authority of the subdivision may 5901
make the necessary levy within such subdivision or, in the case 5902
of a qualifying library levy for the support of a library 5903
association or private corporation, within the association 5904
library district, at the additional rate or at any lesser rate 5905
outside the ten-mill limitation on the tax list and duplicate 5906
for the purpose stated in the resolution. Such tax levy shall be 5907
included in the next annual tax budget that is certified to the 5908
county budget commission. 5909

After the approval of such a levy by the electors, the 5910
taxing authority of the subdivision may anticipate a fraction of 5911
the proceeds of such levy and issue anticipation notes. In the 5912
case of a continuing levy that is not levied for the purpose of 5913
current expenses, notes may be issued at any time after approval 5914
of the levy in an amount not more than fifty per cent of the 5915
total estimated proceeds of the levy for the succeeding ten 5916
years, less an amount equal to the fraction of the proceeds of 5917
the levy previously anticipated by the issuance of anticipation 5918
notes. In the case of a levy for a fixed period that is not for 5919
the purpose of current expenses, notes may be issued at any time 5920
after approval of the levy in an amount not more than fifty per 5921
cent of the total estimated proceeds of the levy throughout the 5922
remaining life of the levy, less an amount equal to the fraction 5923
of the proceeds of the levy previously anticipated by the 5924

issuance of anticipation notes. In the case of a levy for 5925
current expenses, notes may be issued after the approval of the 5926
levy by the electors and prior to the time when the first tax 5927
collection from the levy can be made. Such notes may be issued 5928
in an amount not more than fifty per cent of the total estimated 5929
proceeds of the levy throughout the term of the levy in the case 5930
of a levy for a fixed period, or fifty per cent of the total 5931
estimated proceeds for the first ten years of the levy in the 5932
case of a continuing levy. 5933

No anticipation notes that increase the net indebtedness 5934
of a county may be issued without the prior consent of the board 5935
of county commissioners of that county. The notes shall be 5936
issued as provided in section 133.24 of the Revised Code, shall 5937
have principal payments during each year after the year of their 5938
issuance over a period not exceeding the life of the levy 5939
anticipated, and may have a principal payment in the year of 5940
their issuance. 5941

"Taxing authority" and "subdivision" have the same 5942
meanings as in section 5705.01 of the Revised Code. 5943

This section is supplemental to and not in derogation of 5944
sections 5705.20, 5705.21, and 5705.22 of the Revised Code. 5945

Sec. 5705.192. (A) For the purposes of this section only, 5946
"taxing authority" includes a township board of park 5947
commissioners appointed under section 511.18 of the Revised 5948
Code. 5949

(B) A taxing authority may propose to replace an existing 5950
levy that the taxing authority is authorized to levy, regardless 5951
of the section of the Revised Code under which the authority is 5952
granted, except a school district emergency levy proposed 5953

pursuant to sections 5705.194 to 5705.197 of the Revised Code. 5954
The taxing authority may propose to replace the existing levy in 5955
its entirety at the rate at which it is authorized to be levied; 5956
may propose to replace a portion of the existing levy at a 5957
lesser rate; or may propose to replace the existing levy in its 5958
entirety and increase the rate at which it is levied. If the 5959
taxing authority proposes to replace an existing levy, the 5960
proposed levy shall be called a replacement levy and shall be so 5961
designated on the ballot. Except as otherwise provided in this 5962
division, a replacement levy shall be limited to the purpose of 5963
the existing levy, and shall appear separately on the ballot 5964
from, and shall not be conjoined with, the renewal of any other 5965
existing levy. In the case of an existing school district levy 5966
imposed under section 5705.21 of the Revised Code for the 5967
purpose specified in division (F) of section 5705.19 of the 5968
Revised Code, or in the case of an existing school district levy 5969
imposed under section 5705.217 of the Revised Code for the 5970
acquisition, construction, enlargement, renovation, and 5971
financing of permanent improvements, the replacement for that 5972
existing levy may be for the same purpose or for the purpose of 5973
general permanent improvements as defined in section 5705.21 of 5974
the Revised Code. The replacement for an existing levy imposed 5975
under division (L) of section 5705.19 or section 5705.222 of the 5976
Revised Code may be for any purpose authorized for a levy 5977
imposed under section 5705.222 of the Revised Code. 5978

The resolution proposing a replacement levy shall specify 5979
the purpose of the levy; its proposed rate expressed in mills; 5980
whether the proposed rate is the same as the rate of the 5981
existing levy, a reduction, or an increase; the extent of any 5982
reduction or increase expressed in mills; the first calendar 5983
year in which the levy will be due; and the term of the levy, 5984

expressed in years or, if applicable, that it will be levied for 5985
a continuing period of time. 5986

The sections of the Revised Code governing the maximum 5987
rate and term of the existing levy, the contents of the 5988
resolution that proposed the levy, the adoption of the 5989
resolution, the arrangements for the submission of the question 5990
of the levy, and notice of the election also govern the 5991
respective provisions of the proposal to replace the existing 5992
levy, except as provided in divisions (B) (1) to (4) of this 5993
section: 5994

(1) In the case of an existing school district levy that 5995
is imposed under section 5705.21 of the Revised Code for the 5996
purpose specified in division (F) of section 5705.19 of the 5997
Revised Code or under section 5705.217 of the Revised Code for 5998
the acquisition, construction, enlargement, renovation, and 5999
financing of permanent improvements, and that is to be replaced 6000
by a levy for general permanent improvements, the term of the 6001
replacement levy may be for a continuing period of time. 6002

(2) The date on which the election is held shall be as 6003
follows: 6004

(a) For the replacement of a levy with a fixed term of 6005
years, the date of the general election held during the last 6006
year the existing levy may be extended on the real and public 6007
utility property tax list and duplicate, or the date of ~~any~~ 6008
either the general election or the special election held on a 6009
day on which a primary election may be held, occurring in the 6010
ensuing year; 6011

(b) For the replacement of a levy imposed for a continuing 6012
period of time, the date of ~~any~~ a general election or a special 6013

election held on a day on which a primary election may be held, 6014
occurring in any year after the year the levy to be replaced is 6015
first approved by the electors, except that only one election on 6016
the question of replacing the levy may be held during any 6017
calendar year. 6018

The failure by the electors to approve a proposal to 6019
replace a levy imposed for a continuing period of time does not 6020
terminate the existing continuing levy. 6021

(3) In the case of an existing school district levy 6022
imposed under division (B) of section 5705.21, division (C) of 6023
section 5705.212, or division ~~(J)~~(I) of section 5705.218 of the 6024
Revised Code, the rates allocated to the qualifying school 6025
district and to partnering community schools each may be 6026
increased or decreased or remain the same, and the total rate 6027
may be increased, decreased, or remain the same. 6028

(4) In the case of an existing levy imposed under division 6029
(L) of section 5705.19 of the Revised Code, the term may be for 6030
any number of years not exceeding ten or for a continuing period 6031
of time. 6032

(C) The form of the ballot at the election on the question 6033
of a replacement levy shall be as follows: 6034

"A replacement of a tax for the benefit of 6035
(name of subdivision or public library) for the purpose 6036
of (the purpose stated in the resolution) at a rate 6037
not exceeding mills for each one dollar of valuation, 6038
which amounts to (rate expressed in dollars and 6039
cents) for each one hundred dollars in valuation, for 6040
(number of years levy is to run, or that it will be levied for a 6041
continuous period of time) 6042

FOR THE TAX LEVY
AGAINST THE TAX LEVY

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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)~~(I) 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," 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)~~(I) of section 5705.218 of the Revised Code, the form of the ballot also shall state the portion of the total increased rate or of the total rate as reduced that is to be allocated to partnering community schools.

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If the tax is to be placed on the tax list of the current tax year, the form of the ballot shall be modified by adding at the end of the form the phrase ", commencing in (first year the replacement tax is to be levied), first due in

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calendar year (first calendar year in which the tax
shall be due)." 6073
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The question covered by the resolution shall be submitted 6075
as a separate proposition, but may be printed on the same ballot 6076
with any other proposition submitted at the same election, other 6077
than the election of officers. More than one such question may 6078
be submitted at the same election. 6079

(D) Two or more existing levies, or any portion of those 6080
levies, may be combined into one replacement levy, so long as 6081
all of the existing levies are for the same purpose and either 6082
all are due to expire the same year or all are for a continuing 6083
period of time. The question of combining all or portions of 6084
those existing levies into the replacement levy shall appear as 6085
one ballot proposition before the electors. If the electors 6086
approve the ballot proposition, all or the stated portions of 6087
the existing levies are replaced by one replacement levy. 6088

(E) A levy approved in excess of the ten-mill limitation 6089
under this section shall be certified to the tax commissioner. 6090
In the first year of a levy approved under this section, the 6091
levy shall be extended on the tax lists after the February 6092
settlement succeeding the election at which the levy was 6093
approved. If the levy is to be placed on the tax lists of the 6094
current year, as specified in the resolution providing for its 6095
submission, the result of the election shall be certified 6096
immediately after the canvass by the board of elections to the 6097
taxing authority, which shall forthwith make the necessary levy 6098
and certify it to the county auditor, who shall extend it on the 6099
tax lists for collection. After the first year, the levy shall 6100
be included in the annual tax budget that is certified to the 6101
county budget commission. 6102

If notes are authorized to be issued in anticipation of 6103
the proceeds of the existing levy, notes may be issued in 6104
anticipation of the proceeds of the replacement levy, and such 6105
issuance is subject to the terms and limitations governing the 6106
issuance of notes in anticipation of the proceeds of the 6107
existing levy. 6108

(F) This section does not authorize a tax to be levied in 6109
any year after the year in which revenue is not needed for the 6110
purpose for which the tax is levied. 6111

Sec. 5705.194. The board of education of any city, local, 6112
exempted village, cooperative education, or joint vocational 6113
school district at any time may declare by resolution that the 6114
revenue that will be raised by all tax levies which the district 6115
is authorized to impose, when combined with state and federal 6116
revenues, will be insufficient to provide for the emergency 6117
requirements of the school district or to avoid an operating 6118
deficit, and that it is therefore necessary to levy an 6119
additional tax in excess of the ten-mill limitation. The 6120
resolution shall be confined to a single purpose and shall 6121
specify that purpose. If the levy is proposed to renew all or a 6122
portion of the proceeds derived from one or more existing levies 6123
imposed pursuant to this section, it shall be called a renewal 6124
levy and shall be so designated on the ballot. If two or more 6125
existing levies are to be included in a single renewal levy but 6126
are not scheduled to expire in the same year, the resolution 6127
shall specify that the existing levies to be renewed shall not 6128
be levied after the year preceding the year in which the renewal 6129
levy is first imposed. Notwithstanding the original purpose of 6130
any one or more existing levies that are to be in any single 6131
renewal levy, the purpose of the renewal levy may be either to 6132
avoid an operating deficit or to provide for the emergency 6133

requirements of the school district. The resolution shall 6134
further specify the amount of money it is necessary to raise for 6135
the specified purpose for each calendar year the millage is to 6136
be imposed; if a renewal levy, whether the levy is to renew all, 6137
or a portion of, the proceeds derived from one or more existing 6138
levies; and the number of years in which the millage is to be in 6139
effect, which may include a levy upon the current year's tax 6140
list. The number of years may be any number not exceeding ten. 6141

The question shall be submitted at a general election or a 6142
special election held on a date day on which a primary election 6143
may be held, as specified in the resolution. The date shall not 6144
be earlier than eighty days after the adoption and certification 6145
of the resolution to the county auditor ~~and shall be consistent~~ 6146
~~with the requirements of section 3501.01 of the Revised Code.~~ A 6147
resolution for a renewal levy shall not be placed on the ballot 6148
unless the question is submitted ~~on a date on which either at a~~ 6149
general election or a special election held on a day on which a 6150
primary election may be held ~~under division (D) of section~~ 6151
~~3501.01 of the Revised Code, except for the first Tuesday after~~ 6152
~~the first Monday in August, occurring~~ during the last year the 6153
levy to be renewed may be extended on the real and public 6154
utility property tax list and duplicate, or at any such election 6155
held in the ensuing year, except that if the resolution proposes 6156
renewing two or more existing levies, the question shall be 6157
submitted on the date of ~~the a~~ general election or a special 6158
election held on a day on which a primary election may be held 6159
~~during, occurring in~~ the last year at least one of the levies 6160
to be renewed may be extended on ~~that the~~ tax list and 6161
duplicate, or at any such election held during the ensuing year. 6162
For purposes of this section and sections 5705.197 and 5705.199 6163
of the Revised Code, a levy shall be considered to be an 6164

"existing levy" through the year following the last year it can
be placed on the real and public utility property tax list and
duplicate.

~~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.~~

The resolution shall go into immediate effect upon its
passage, and no publication of the resolution shall be necessary
other than that provided for in the notice of election. A copy
of the resolution shall immediately after its passing be
certified to the county auditor of the proper county. Section
5705.195 of the Revised Code shall govern the arrangements for
the submission of questions to the electors under this section
and other matters concerning the election. Publication of notice
of the election shall be made in one newspaper of general
circulation in the county once a week for two consecutive weeks,
or as provided in section 7.16 of the Revised Code, prior to the
election. If the board of elections operates and maintains a web
site, the board of elections shall post notice of the election
on its web site for thirty days prior to the election. If a
majority of the electors voting on the question submitted in an
election vote in favor of the levy, the board of education of
the school district may make the additional levy necessary to
raise the amount specified in the resolution for the purpose
stated in the resolution. The tax levy shall be included in the
next tax budget that is certified to the county budget
commission.

After the approval of the levy 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 an amount not exceeding the 6195
total estimated proceeds of the levy to be collected during the 6196
first year of the levy. 6197

The notes shall be issued as provided in section 133.24 of 6198
the Revised Code, shall have principal payments during each year 6199
after the year of their issuance over a period not to exceed 6200
five years, and may have principal payment in the year of their 6201
issuance. 6202

Sec. 5705.199. (A) At any time the board of education of a 6203
city, local, exempted village, cooperative education, or joint 6204
vocational school district, by a vote of two-thirds of all its 6205
members, may declare by resolution that the revenue that will be 6206
raised by all tax levies that the district is authorized to 6207
impose, when combined with state and federal revenues, will be 6208
insufficient to provide for the necessary requirements of the 6209
school district, and that it is therefore necessary to levy a 6210
tax in excess of the ten-mill limitation for the purpose of 6211
providing for the necessary requirements of the school district. 6212
Such a levy shall be proposed as a substitute for all or a 6213
portion of one or more existing levies imposed under sections 6214
5705.194 to 5705.197 of the Revised Code or under this section, 6215
by levying a tax as follows: 6216

(1) In the initial year the levy is in effect, the levy 6217
shall be in a specified amount of money equal to the aggregate 6218
annual dollar amount of proceeds derived from the levy or 6219
levies, or portion thereof, being substituted. 6220

(2) In each subsequent year the levy is in effect, the 6221
levy shall be in a specified amount of money equal to the sum of 6222
the following: 6223

(a) The dollar amount of the proceeds derived from the 6224
levy in the prior year; and 6225

(b) The dollar amount equal to the product of the total 6226
taxable value of all taxable real property in the school 6227
district in the then-current year, excluding carryover property 6228
as defined in section 319.301 of the Revised Code, multiplied by 6229
the annual levy, expressed in mills for each one dollar of 6230
valuation, that was required to produce the annual dollar amount 6231
of the levy under this section in the prior year; provided, that 6232
the amount under division (A) (2) (b) of this section shall not be 6233
less than zero. 6234

(B) The resolution proposing the substitute levy shall 6235
specify the annual dollar amount the levy is to produce in its 6236
initial year; the first calendar year in which the levy will be 6237
due; and the term of the levy expressed in years, which may be 6238
any number not exceeding ten, or for a continuing period of 6239
time. The resolution shall specify the date of holding the 6240
election, which shall not be earlier than ninety days after 6241
certification of the resolution to the board of elections, and 6242
which shall be ~~consistent with the requirements of section~~ 6243
3501.01 of the Revised Code the date of a general election or a 6244
special election held on a day on which a primary election may 6245
be held. If two or more existing levies are to be included in a 6246
single substitute levy, but are not scheduled to expire in the 6247
same year, the resolution shall specify that the existing levies 6248
to be substituted shall not be levied after the year preceding 6249
the year in which the substitute levy is first imposed. 6250

The resolution shall go into immediate effect upon its 6251
passage, and no publication of the resolution shall be necessary 6252
other than that provided for in the notice of election. A copy 6253

of the resolution shall immediately after its passage be 6254
certified to the county auditor in the manner provided by 6255
section 5705.195 of the Revised Code, and sections 5705.194 and 6256
5705.196 of the Revised Code shall govern the arrangements for 6257
the submission of the question and other matters concerning the 6258
notice of election and the election, except as may be provided 6259
otherwise in this section. 6260

(C) The form of the ballot to be used at the election on 6261
the question of a levy under this section shall be as follows: 6262

"Shall a tax levy substituting for an existing levy be 6263
imposed by the (here insert name of school district) 6264
for the purpose of providing for the necessary requirements of 6265
the school district in the initial sum of (here 6266
insert the annual dollar amount the levy is to produce in its 6267
initial year), and a levy of taxes be made outside of the ten- 6268
mill limitation estimated by the county auditor to 6269
require (here insert number of mills) mills for each 6270
one dollar of valuation, which amounts to (here 6271
insert rate expressed in dollars and cents) for each one hundred 6272
dollars of valuation for the initial year of the tax, for a 6273
period of (here insert the number of years the levy 6274
is to be imposed, or that it will be levied for a continuing 6275
period of time), commencing in (first year the tax is 6276
to be levied), first due in calendar year (first 6277
calendar year in which the tax shall be due), with the sum of 6278
such tax to increase only if and as new land or real property 6279
improvements not previously taxed by the school district are 6280
added to its tax list? 6281

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FOR THE TAX LEVY

| AGAINST THE TAX LEVY

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

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

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

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~~(E)~~ 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 at the rate and for the purpose stated in the resolution. The tax levy shall be included in the next tax budget that is certified to the county budget commission.

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

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~~(G)~~-(F) A levy under this section substituting for all or 6313
a portion of one or more existing levies imposed under sections 6314
5705.194 to 5705.197 of the Revised Code or under this section 6315
shall be treated as having renewed the levy or levies being 6316
substituted for purposes of the payments made under sections 6317
5751.20 to 5751.22 of the Revised Code. 6318

~~(H)~~-(G) After the approval of a levy on the current tax 6319
list and duplicate, and prior to the time when the first tax 6320
collection from the levy can be made, the board of education may 6321
anticipate a fraction of the proceeds of the levy and issue 6322
anticipation notes in a principal amount not exceeding fifty per 6323
cent of the total estimated proceeds of the levy to be collected 6324
during the first year of the levy. The notes shall be issued as 6325
provided in section 133.24 of the Revised Code, shall have 6326
principal payments during each year after the year of their 6327
issuance over a period not to exceed five years, and may have a 6328
principal payment in the year of their issuance. 6329

Sec. 5705.21. (A) At any time, the board of education of 6330
any city, local, exempted village, cooperative education, or 6331
joint vocational school district, by a vote of two-thirds of all 6332
its members, may declare by resolution that the amount of taxes 6333
that may be raised within the ten-mill limitation by levies on 6334
the current tax duplicate will be insufficient to provide an 6335
adequate amount for the necessary requirements of the school 6336
district, that it is necessary to levy a tax in excess of such 6337
limitation for one of the purposes specified in division (A), 6338
(D), (F), (H), or (DD) of section 5705.19 of the Revised Code, 6339
for general permanent improvements, for the purpose of operating 6340
a cultural center, for the purpose of providing for school 6341
safety and security, or for the purpose of providing education 6342
technology, and that the question of such additional tax levy 6343

shall be submitted to the electors of the school district at a 6344
general election or a special election held on a day ~~to~~ on which 6345
a primary election may be held, as specified in the resolution. 6346
In the case of a qualifying library levy for the support of a 6347
library association or private corporation, the question shall 6348
be submitted to the electors of the association library 6349
district. If the resolution states that the levy is for the 6350
purpose of operating a cultural center, the ballot shall state 6351
that the levy is "for the purpose of operating the..... 6352
(name of cultural center).". 6353

As used in this division, "cultural center" means a 6354
freestanding building, separate from a public school building, 6355
that is open to the public for educational, musical, artistic, 6356
and cultural purposes; "education technology" means, but is not 6357
limited to, computer hardware, equipment, materials, and 6358
accessories, equipment used for two-way audio or video, and 6359
software; "general permanent improvements" means permanent 6360
improvements without regard to the limitation of division (F) of 6361
section 5705.19 of the Revised Code that the improvements be a 6362
specific improvement or a class of improvements that may be 6363
included in a single bond issue; and "providing for school 6364
safety and security" includes but is not limited to providing 6365
for permanent improvements to provide or enhance security, 6366
employment of or contracting for the services of safety 6367
personnel, providing mental health services and counseling, or 6368
providing training in safety and security practices and 6369
responses. 6370

A resolution adopted under this division shall be confined 6371
to a single purpose and shall specify the amount of the increase 6372
in rate that it is necessary to levy, the purpose of the levy, 6373
and the number of years during which the increase in rate shall 6374

be in effect. The number of years may be any number not 6375
exceeding five or, if the levy is for current expenses of the 6376
district or for general permanent improvements, for a continuing 6377
period of time. 6378

(B) (1) The board of education of a qualifying school 6379
district, by resolution, may declare that it is necessary to 6380
levy a tax in excess of the ten-mill limitation for the purpose 6381
of paying the current expenses of partnering community schools 6382
and, if any of the levy proceeds are so allocated, of the 6383
district. A qualifying school district that is not a municipal 6384
school district may allocate all of the levy proceeds to 6385
partnering community schools. A municipal school district shall 6386
allocate a portion of the levy proceeds to the current expenses 6387
of the district. The resolution shall declare that the question 6388
of the additional tax levy shall be submitted to the electors of 6389
the school district at a general election or a special election 6390
held on a day ~~to~~ on which a primary election may be held, as 6391
specified in the resolution. The resolution shall state the 6392
purpose of the levy, the rate of the tax expressed in mills per 6393
dollar of taxable value, the number of such mills to be levied 6394
for the current expenses of the partnering community schools and 6395
the number of such mills, if any, to be levied for the current 6396
expenses of the school district, the number of years the tax 6397
will be levied, and the first year the tax will be levied. The 6398
number of years the tax may be levied may be any number not 6399
exceeding ten years, or for a continuing period of time. 6400

The levy of a tax for the current expenses of a partnering 6401
community school under this section and the distribution of 6402
proceeds from the tax by a qualifying school district to 6403
partnering community schools is hereby determined to be a proper 6404
public purpose. 6405

(2) (a) If any portion of the levy proceeds are to be 6406
allocated to the current expenses of the qualifying school 6407
district, the form of the ballot at an election held pursuant to 6408
division (B) of this section shall be as follows: 6409

"Shall a levy be imposed by the..... (insert the name 6410
of the qualifying school district) for the purpose of current 6411
expenses of the school district and of partnering community 6412
schools at a rate not exceeding..... (insert the number of 6413
mills) mills for each one dollar of valuation, of which..... 6414
(insert the number of mills to be allocated to partnering 6415
community schools) mills is to be allocated to partnering 6416
community schools), which amounts to..... (insert the rate 6417
expressed in dollars and cents) for each one hundred dollars of 6418
valuation, for..... (insert the number of years the levy is to 6419
be imposed, or that it will be levied for a continuing period of 6420
time), beginning..... (insert first year the tax is to be 6421
levied), which will first be payable in calendar year..... 6422
(insert the first calendar year in which the tax would be 6423
payable)? 6424

FOR THE TAX LEVY
AGAINST THE TAX LEVY

" 6425
6426
6427
6428

(b) If all of the levy proceeds are to be allocated to the 6429
current expenses of partnering community schools, the form of 6430
the ballot shall be as follows: 6431

"Shall a levy be imposed by the..... (insert the name 6432
of the qualifying school district) for the purpose of current 6433
expenses of partnering community schools at a rate not 6434

exceeding..... (insert the number of mills) mills for each one 6435
dollar of valuation which amounts to..... (insert the rate 6436
expressed in dollars and cents) for each one hundred dollars of 6437
valuation, for..... (insert the number of years the levy is to 6438
be imposed, or that it will be levied for a continuing period of 6439
time), beginning..... (insert first year the tax is to be 6440
levied), which will first be payable in calendar year..... 6441
(insert the first calendar year in which the tax would be 6442
payable)? 6443

FOR THE TAX LEVY
AGAINST THE TAX LEVY

6444
6445
6446

"

6447

(3) Upon each receipt of a tax distribution by the 6448
qualifying school district, the board of education shall credit 6449
the portion allocated to partnering community schools to the 6450
partnering community schools fund. All income from the 6451
investment of money in the partnering community schools fund 6452
shall be credited to that fund. 6453

(a) If the qualifying school district is a municipal 6454
school district, the board of education shall distribute the 6455
partnering community schools amount among the then qualifying 6456
community schools not more than forty-five days after the school 6457
district receives and deposits each tax distribution. From each 6458
tax distribution, each such partnering community school shall 6459
receive a portion of the partnering community schools amount in 6460
the proportion that the number of its resident students bears to 6461
the aggregate number of resident students of all such partnering 6462
community schools as of the date of receipt and deposit of the 6463
tax distribution. 6464

(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 6496
require the initial distribution be made on or before the 6497
thirtieth day of July. 6498

(c) For the purposes of division (B) of this section, the 6499
number of resident students shall be the number of such students 6500
reported under section 3317.03 of the Revised Code and 6501
established by the department of education as of the date of 6502
receipt and deposit of the tax distribution. 6503

(4) To the extent an agreement whereby the qualifying 6504
school district and a community school endorse each other's 6505
programs is necessary for the community school to qualify as a 6506
partnering community school under division (B)(6)(b) of this 6507
section, the board of education of the school district shall 6508
certify to the department of education the agreement along with 6509
the determination that such agreement satisfies the requirements 6510
of that division. The board's determination is conclusive. 6511

(5) For the purposes of Chapter 3317. of the Revised Code 6512
or other laws referring to the "taxes charged and payable" for a 6513
school district, the taxes charged and payable for a qualifying 6514
school district that levies a tax under division (B) of this 6515
section includes only the taxes charged and payable under that 6516
levy for the current expenses of the school district, and does 6517
not include the taxes charged and payable for the current 6518
expenses of partnering community schools. The taxes charged and 6519
payable for the current expenses of partnering community schools 6520
shall not affect the calculation of "state education aid" as 6521
defined in section 5751.20 of the Revised Code. 6522

(6) As used in division (B) of this section: 6523

(a) "Qualifying school district" means a municipal school 6524

district, as defined in section 3311.71 of the Revised Code or a 6525
school district that contains within its territory a partnering 6526
community school. 6527

(b) "Partnering community school" means a community school 6528
established under Chapter 3314. of the Revised Code that is 6529
located within the territory of the qualifying school district 6530
and meets one of the following criteria: 6531

(i) If the qualifying school district is a municipal 6532
school district, the community school is sponsored by the 6533
district or is a party to an agreement with the district whereby 6534
the district and the community school endorse each other's 6535
programs; 6536

(ii) If the qualifying school district is not a municipal 6537
school district, the community school is sponsored by a sponsor 6538
that was rated as "exemplary" in the ratings most recently 6539
published under section 3314.016 of the Revised Code before the 6540
resolution proposing the levy is certified to the board of 6541
elections. 6542

(c) "Partnering community schools amount" means the 6543
product obtained, as of the receipt and deposit of the tax 6544
distribution, by multiplying the amount of a tax distribution by 6545
a fraction, the numerator of which is the number of mills per 6546
dollar of taxable value of the property tax to be allocated to 6547
partnering community schools, and the denominator of which is 6548
the total number of mills per dollar of taxable value authorized 6549
by the electors in the election held under division (B) of this 6550
section, each as set forth in the resolution levying the tax. If 6551
the resolution allocates all of the levy proceeds to partnering 6552
community schools, the "partnering schools amount" equals the 6553
amount of the tax distribution. 6554

(d) "Partnering community schools fund" means a separate 6555
fund established by the board of education of a qualifying 6556
school district for the deposit of partnering community school 6557
amounts under this section. 6558

(e) "Resident student" means a student enrolled in a 6559
partnering community school who is entitled to attend school in 6560
the qualifying school district under section 3313.64 or 3313.65 6561
of the Revised Code. 6562

(f) "Tax distribution" means a distribution of proceeds of 6563
the tax authorized by division (B) of this section under section 6564
321.24 of the Revised Code and distributions that are 6565
attributable to that tax under sections 323.156 and 4503.068 of 6566
the Revised Code or other applicable law. 6567

(C) A resolution adopted under this section shall specify 6568
the date of holding the election, as authorized under this 6569
section, which shall not be earlier than ninety days after the 6570
adoption and certification of the resolution ~~and which shall be~~ 6571
~~consistent with the requirements of section 3501.01 of the~~ 6572
~~Revised Code.~~ 6573

A resolution adopted under this section may propose to 6574
renew one or more existing levies imposed under division (A) or 6575
(B) of this section or to increase or decrease a single levy 6576
imposed under either such division. 6577

If the board of education imposes one or more existing 6578
levies for the purpose specified in division (F) of section 6579
5705.19 of the Revised Code, the resolution may propose to renew 6580
one or more of those existing levies, or to increase or decrease 6581
a single such existing levy, for the purpose of general 6582
permanent improvements. 6583

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

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

A resolution adopted under this section shall go into immediate effect upon its passage, and no publication of the resolution shall be necessary other than that provided for in the notice of election. A copy of the resolution shall immediately after its passing be certified to the board of elections of the proper county in the manner provided by section 5705.25 of the Revised Code. That section shall govern the arrangements for the submission of such question and other matters concerning the election to which that section refers, including publication of notice of the election, except that the election shall be held on the date specified in the resolution. In the case of a resolution adopted under division (B) of this section, the publication of notice of that election shall state

the number of the mills, if any, to be levied for the current 6615
expenses of partnering community schools and the number of the 6616
mills to be levied for the current expenses of the qualifying 6617
school district. If a majority of the electors voting on the 6618
question so submitted in an election vote in favor of the levy, 6619
the board of education may make the necessary levy within the 6620
school district or, in the case of a qualifying library levy for 6621
the support of a library association or private corporation, 6622
within the association library district, at the additional rate, 6623
or at any lesser rate in excess of the ten-mill limitation on 6624
the tax list, for the purpose stated in the resolution. A levy 6625
for a continuing period of time may be reduced pursuant to 6626
section 5705.261 of the Revised Code. The tax levy shall be 6627
included in the next tax budget that is certified to the county 6628
budget commission. 6629

(D) (1) After the approval of a levy on the current tax 6630
list and duplicate for current expenses, for recreational 6631
purposes, for community centers provided for in section 755.16 6632
of the Revised Code, or for a public library of the district 6633
under division (A) of this section, and prior to the time when 6634
the first tax collection from the levy can be made, the board of 6635
education may anticipate a fraction of the proceeds of the levy 6636
and issue anticipation notes in a principal amount not exceeding 6637
fifty per cent of the total estimated proceeds of the levy to be 6638
collected during the first year of the levy. 6639

(2) After the approval of a levy for general permanent 6640
improvements for a specified number of years or for permanent 6641
improvements having the purpose specified in division (F) of 6642
section 5705.19 of the Revised Code, the board of education may 6643
anticipate a fraction of the proceeds of the levy and issue 6644
anticipation notes in a principal amount not exceeding fifty per 6645

cent of the total estimated proceeds of the levy remaining to be 6646
collected in each year over a period of five years after the 6647
issuance of the notes. 6648

The notes shall be issued as provided in section 133.24 of 6649
the Revised Code, shall have principal payments during each year 6650
after the year of their issuance over a period not to exceed 6651
five years, and may have a principal payment in the year of 6652
their issuance. 6653

(3) After approval of a levy for general permanent 6654
improvements for a continuing period of time, the board of 6655
education may anticipate a fraction of the proceeds of the levy 6656
and issue anticipation notes in a principal amount not exceeding 6657
fifty per cent of the total estimated proceeds of the levy to be 6658
collected in each year over a specified period of years, not 6659
exceeding ten, after the issuance of the notes. 6660

The notes shall be issued as provided in section 133.24 of 6661
the Revised Code, shall have principal payments during each year 6662
after the year of their issuance over a period not to exceed ten 6663
years, and may have a principal payment in the year of their 6664
issuance. 6665

(4) After the approval of a levy on the current tax list 6666
and duplicate under division (B) of this section, and prior to 6667
the time when the first tax collection from the levy can be 6668
made, the board of education may anticipate a fraction of the 6669
proceeds of the levy for the current expenses of the school 6670
district and issue anticipation notes in a principal amount not 6671
exceeding fifty per cent of the estimated proceeds of the levy 6672
to be collected during the first year of the levy and allocated 6673
to the school district. The portion of the levy proceeds to be 6674
allocated to partnering community schools under that division 6675

shall not be included in the estimated proceeds anticipated 6676
under this division and shall not be used to pay debt charges on 6677
any anticipation notes. 6678

The notes shall be issued as provided in section 133.24 of 6679
the Revised Code, shall have principal payments during each year 6680
after the year of their issuance over a period not to exceed 6681
five years, and may have a principal payment in the year of 6682
their issuance. 6683

~~(E) The submission of questions to the electors under this 6684
section is subject to the limitation on the number of election 6685
dates established by section 5705.214 of the Revised Code. 6686~~

~~(F) The board of education of any school district that 6687
levies a tax under this section for the purpose of providing for 6688
school safety and security may report to the department of 6689
education how the district is using revenue from that tax. 6690~~

Sec. 5705.211. (A) As used in this section: 6691

(1) "Adjusted charge-off increase" for a tax year means 6692
two and two-tenths per cent of the cumulative carryover property 6693
value increase. 6694

(2) "Cumulative carryover property value increase" means 6695
the sum of the increases in carryover value certified under 6696
division (B) (2) of section 3317.015 of the Revised Code and 6697
included in a school district's total taxable value in the 6698
computation of recognized valuation under division (B) of that 6699
section for all fiscal years from the fiscal year that ends in 6700
the first tax year a levy under this section is extended on the 6701
tax list of real and public utility property until and including 6702
the fiscal year that ends in the current tax year. 6703

(3) "Taxes charged and payable" means the taxes charged 6704

and payable from a tax levy extended on the real and public 6705
utility property tax list and the general list of personal 6706
property before any reduction under section 319.302, 323.152, or 6707
323.158 of the Revised Code. 6708

(B) The board of education of a city, local, or exempted 6709
village school district may adopt a resolution proposing the 6710
levy of a tax in excess of the ten-mill limitation for the 6711
purpose of paying the current operating expenses of the 6712
district. If the resolution is approved as provided in division 6713
(D) of this section, the tax may be levied at such a rate each 6714
tax year that the total taxes charged and payable from the levy 6715
equals the adjusted charge-off increase for the tax year or 6716
equals a lesser amount as prescribed under division (C) of this 6717
section. The tax may be levied for a continuing period of time 6718
or for a specific number of years, but not fewer than five 6719
years, as provided in the resolution. The tax may not be placed 6720
on the tax list for a tax year beginning before the first day of 6721
January following adoption of the resolution. A board of 6722
education may not adopt a resolution under this section 6723
proposing to levy a tax under this section concurrently with any 6724
other tax levied by the board under this section. 6725

(C) After the first year a tax is levied under this 6726
section, the rate of the tax in any year shall not exceed the 6727
rate, estimated by the county auditor, that would cause the sums 6728
levied from the tax against carryover property to exceed one 6729
hundred four per cent of the sums levied from the tax against 6730
carryover property in the preceding year. A board of education 6731
imposing a tax under this section may specify in the resolution 6732
imposing the tax that the percentage shall be less than one 6733
hundred four per cent, but the percentage shall not be less than 6734
one hundred per cent. At any time after a resolution adopted 6735

under this section is approved by a majority of electors as 6736
provided in division (D) of this section, the board of 6737
education, by resolution, may decrease the percentage specified 6738
in the resolution levying the tax. 6739

(D) A resolution adopted under this section shall state 6740
that the purpose of the tax is to pay current operating expenses 6741
of the district, and shall specify the first year in which the 6742
tax is to be levied, the number of years the tax will be levied 6743
or that it will be levied for a continuing period of time, and 6744
the election at which the question of the tax is to appear on 6745
the ballot, which shall be a general election or a special 6746
~~election consistent with the requirements of section 3501.01 of~~ 6747
~~the Revised Code held on a day on which a primary election may~~ 6748
be held. If the board of education specifies a percentage less 6749
than one hundred four per cent pursuant to division (C) of this 6750
section, the percentage shall be specified in the resolution. 6751

Upon adoption of the resolution, the board of education 6752
may certify a copy of the resolution to the proper county board 6753
of elections. The copy of the resolution shall be certified to 6754
the board of elections not later than ninety days before the day 6755
of the election at which the question of the tax is to appear on 6756
the ballot. Upon receiving a timely certified copy of such a 6757
resolution, the board of elections shall make the necessary 6758
arrangements for the submission of the question to the electors 6759
of the school district, and the election shall be conducted, 6760
canvassed, and certified in the same manner as regular elections 6761
in the school district for the election of members of the board 6762
of education. Notice of the election shall be published in a 6763
newspaper of general circulation in the school district once per 6764
week for four consecutive weeks or as provided in section 7.16 6765
of the Revised Code. The notice shall state that the purpose of 6766

the tax is for the current operating expenses of the school 6767
district, the first year the tax is to be levied, the number of 6768
years the tax is to be levied or that it is to be levied for a 6769
continuing period of time, that the tax is to be levied each 6770
year in an amount estimated to offset decreases in state base 6771
cost funding caused by appreciation in real estate values, and 6772
that the estimated additional tax in any year shall not exceed 6773
the previous year's by more than four per cent, or a lesser 6774
percentage specified in the resolution levying the tax, except 6775
for increases caused by the addition of new taxable property. 6776

The question shall be submitted as a separate proposition 6777
but may be printed on the same ballot with any other proposition 6778
submitted at the same election other than the election of 6779
officers. 6780

The form of the ballot shall be substantially as follows: 6781

"An additional tax for the benefit of (name of school 6782
district) for the purpose of paying the current operating 6783
expenses of the district, for (number of years or for 6784
continuing period of time), at a rate sufficient to offset any 6785
reduction in basic state funding caused by appreciation in real 6786
estate values? This levy will permit variable annual growth in 6787
revenue up to (amount specified by school district) 6788
per cent for the duration of the levy. 6789

For the tax levy
Against the tax levy

" 6793

If a majority of the electors of the school district 6794
voting on the question vote in favor of the question, the board 6795

of elections shall certify the results of the election to the 6796
board of education and to the tax commissioner immediately after 6797
the canvass. 6798

(E) When preparing any estimate of the contemplated 6799
receipts from a tax levied pursuant to this section for the 6800
purposes of sections 5705.28 to 5705.40 of the Revised Code, and 6801
in preparing to certify the tax under section 5705.34 of the 6802
Revised Code, a board of education authorized to levy such a tax 6803
shall use information supplied by the department of education to 6804
determine the adjusted charge-off increase for the tax year for 6805
which that certification is made. If the board levied a tax 6806
under this section in the preceding tax year, the sum to be 6807
certified for collection from the tax shall not exceed the sum 6808
that would exceed the limitation imposed under division (C) of 6809
this section. At the request of the board of education or the 6810
treasurer of the school district, the county auditor shall 6811
assist the board of education in determining the rate or sum 6812
that may be levied under this section. 6813

The board of education shall certify the sum authorized to 6814
be levied to the county auditor, and, for the purpose of the 6815
county auditor determining the rate at which the tax is to be 6816
levied in the tax year, the sum so certified shall be the sum to 6817
be raised by the tax unless the sum exceeds the limitation 6818
imposed by division (C) of this section. A tax levied pursuant 6819
to this section shall not be levied at a rate in excess of the 6820
rate estimated by the county auditor to produce the sum 6821
certified by the board of education before the reductions under 6822
sections 319.302, 323.152, and 323.158 of the Revised Code. 6823
Notwithstanding section 5705.34 of the Revised Code, a board of 6824
education authorized to levy a tax under this section shall 6825
certify the tax to the county auditor before the first day of 6826

October of the tax year in which the tax is to be levied, or at 6827
a later date as approved by the tax commissioner. 6828

Sec. 5705.212. (A) (1) The board of education of any school 6829
district, at any time and by a vote of two-thirds of all of its 6830
members, may declare by resolution that the amount of taxes that 6831
may be raised within the ten-mill limitation will be 6832
insufficient to provide an adequate amount for the present and 6833
future requirements of the school district, that it is necessary 6834
to levy not more than five taxes in excess of that limitation 6835
for current expenses, and that each of the proposed taxes first 6836
will be levied in a different year, over a specified period of 6837
time. The board shall identify the taxes proposed under this 6838
section as follows: the first tax to be levied shall be called 6839
the "original tax." Each tax subsequently levied shall be called 6840
an "incremental tax." The rate of each incremental tax shall be 6841
identical, but the rates of such incremental taxes need not be 6842
the same as the rate of the original tax. The resolution also 6843
shall state that the question of these additional taxes shall be 6844
submitted to the electors of the school district at a general 6845
election or a special election held on a day on which a primary 6846
election may be held. The resolution shall specify separately 6847
for each tax proposed: the amount of the increase in rate that 6848
it is necessary to levy, expressed separately for the original 6849
tax and each incremental tax; that the purpose of the levy is 6850
for current expenses; the number of years during which the 6851
original tax shall be in effect; a specification that the last 6852
year in which the original tax is in effect shall also be the 6853
last year in which each incremental tax shall be in effect; and 6854
the year in which each tax first is proposed to be levied. The 6855
original tax may be levied for any number of years not exceeding 6856
ten, or for a continuing period of time. The resolution shall 6857

specify the date of holding the ~~special~~ election, which shall 6858
not be earlier than ninety days after the adoption and 6859
certification of the resolution ~~and shall be consistent with the~~ 6860
~~requirements of section 3501.01 of the Revised Code.~~ 6861

(2) The board of education, by a vote of two-thirds of all 6862
of its members, may adopt a resolution proposing to renew taxes 6863
levied other than for a continuing period of time under division 6864
(A) (1) of this section. Such a resolution shall provide for 6865
levying a tax and specify all of the following: 6866

(a) That the tax shall be called and designated on the 6867
ballot as a renewal levy; 6868

(b) The rate of the renewal tax, which shall be a single 6869
rate that combines the rate of the original tax and each 6870
incremental tax into a single rate. The rate of the renewal tax 6871
shall not exceed the aggregate rate of the original and 6872
incremental taxes. 6873

(c) The number of years, not to exceed ten, that the 6874
renewal tax will be levied, or that it will be levied for a 6875
continuing period of time; 6876

(d) That the purpose of the renewal levy is for current 6877
expenses; 6878

(e) Subject to the certification and notification 6879
requirements of section 5705.251 of the Revised Code, that the 6880
question of the renewal levy shall be submitted to the electors 6881
of the school district at the general election held during the 6882
last year the original tax may be extended on the real and 6883
public utility property tax list and duplicate or at ~~a the~~ 6884
general election or the special election held on a day on which 6885
a primary election may be held, occurring during the ensuing 6886

year. 6887

(3) A resolution adopted under division (A) (1) or (2) of 6888
this section shall go into immediate effect upon its adoption 6889
and no publication of the resolution is necessary other than 6890
that provided for in the notice of election. Immediately after 6891
its adoption, a copy of the resolution shall be certified to the 6892
board of elections of the proper county in the manner provided 6893
by division (A) of section 5705.251 of the Revised Code, and 6894
that division shall govern the arrangements for the submission 6895
of the question and other matters concerning the election to 6896
which that section refers. The election shall be held on the 6897
date specified in the resolution. If a majority of the electors 6898
voting on the question so submitted in an election vote in favor 6899
of the taxes or a renewal tax, the board of education, if the 6900
original or a renewal tax is authorized to be levied for the 6901
current year, immediately may make the necessary levy within the 6902
school district at the authorized rate, or at any lesser rate in 6903
excess of the ten-mill limitation, for the purpose stated in the 6904
resolution. No tax shall be imposed prior to the year specified 6905
in the resolution as the year in which it is first proposed to 6906
be levied. The rate of the original tax and the rate of each 6907
incremental tax shall be cumulative, so that the aggregate rate 6908
levied in any year is the sum of the rates of both the original 6909
tax and all incremental taxes levied in or prior to that year 6910
under the same proposal. A tax levied for a continuing period of 6911
time under this section may be reduced pursuant to section 6912
5705.261 of the Revised Code. 6913

(B) Notwithstanding section 133.30 of the Revised Code, 6914
after the approval of a tax to be levied in the current or the 6915
succeeding year and prior to the time when the first tax 6916
collection from that levy can be made, the board of education 6917

may anticipate a fraction of the proceeds of the levy and issue 6918
anticipation notes in an amount not to exceed fifty per cent of 6919
the total estimated proceeds of the levy to be collected during 6920
the first year of the levy. The notes shall be sold as provided 6921
in Chapter 133. of the Revised Code. If anticipation notes are 6922
issued, they shall mature serially and in substantially equal 6923
amounts during each year over a period not to exceed five years; 6924
and the amount necessary to pay the interest and principal as 6925
the anticipation notes mature shall be deemed appropriated for 6926
those purposes from the levy, and appropriations from the levy 6927
by the board of education shall be limited each fiscal year to 6928
the balance available in excess of that amount. 6929

If the auditor of state has certified a deficit pursuant 6930
to section 3313.483 of the Revised Code, the notes authorized 6931
under this section may be sold in accordance with Chapter 133. 6932
of the Revised Code, except that the board may sell the notes 6933
after providing a reasonable opportunity for competitive 6934
bidding. 6935

(C) (1) The board of education of a qualifying school 6936
district, at any time and by a vote of two-thirds of all its 6937
members, may declare by resolution that it is necessary to levy 6938
not more than five taxes in excess of the ten-mill limitation 6939
for the current expenses of partnering community schools and, if 6940
any of the levy proceeds are so allocated, of the school 6941
district, and that each of the proposed taxes first will be 6942
levied in a different year, over a specified period of time. A 6943
qualifying school district that is not a municipal school 6944
district may allocate all of the levy proceeds to partnering 6945
community schools. A municipal school district shall allocate a 6946
portion of the levy proceeds to the current expenses of the 6947
district. The board shall identify the taxes proposed under this 6948

division in the same manner as in division (A) (1) of this 6949
section. The rate of each incremental tax shall be identical, 6950
but the rates of such incremental taxes need not be the same as 6951
the rate of the original tax. In addition to the specifications 6952
required of the resolution in division (A) of this section, the 6953
resolution shall state the number of the mills to be levied each 6954
year for the current expenses of the partnering community 6955
schools and the number of the mills, if any, to be levied each 6956
year for the current expenses of the school district. The number 6957
of mills for the current expenses of partnering community 6958
schools shall be the same for each of the incremental taxes, and 6959
the number of mills for the current expenses of the qualifying 6960
school district shall be the same for each of the incremental 6961
taxes. 6962

The levy of taxes for the current expenses of a partnering 6963
community school under division (C) of this section and the 6964
distribution of proceeds from the tax by a qualifying school 6965
district to partnering community schools is hereby determined to 6966
be a proper public purpose. 6967

(2) The board of education, by a vote of two-thirds of all 6968
of its members, may adopt a resolution proposing to renew taxes 6969
levied other than for a continuing period of time under division 6970
(C) (1) of this section. In such a renewal levy, the rates 6971
allocated to the qualifying school district and to partnering 6972
community schools each may be increased or decreased or remain 6973
the same, and the total rate may be increased, decreased, or 6974
remain the same. In addition to the requirements of division (A) 6975
(2) of this section, the resolution shall state the number of 6976
the mills to be levied for the current expenses of the 6977
partnering community schools and the number of the mills to be 6978
levied for the current expenses of the school district. 6979

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

(4) The proceeds of each tax levied under division (C) (1) or (2) of this section shall be credited and distributed in the manner prescribed by division (B) (3) of section 5705.21 of the Revised Code, and divisions (B) (4), (5), and (6) of that section apply to taxes levied under division (C) of this section.

(5) Notwithstanding section 133.30 of the Revised Code, after the approval of a tax to be levied under division (C) (1) or (2) of this section, in the current or 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 for the current expenses of the qualifying school district and issue anticipation notes in a principal amount not exceeding fifty per cent of the estimated proceeds of the levy to be collected during the first year of the levy and allocated to the school district. The portion of levy proceeds to be allocated to partnering community schools shall not be included in the estimated proceeds anticipated under this division and shall not be used to pay debt charges on any anticipation notes.

The notes shall be 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. 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. 7010

If the auditor of state has certified a deficit pursuant 7011
to section 3313.483 of the Revised Code, the notes authorized 7012
under this section may be sold in accordance with Chapter 133. 7013
of the Revised Code, except that the board may sell the notes 7014
after providing a reasonable opportunity for competitive 7015
bidding. 7016

As used in division (C) of this section, "qualifying 7017
school district" and "partnering community schools" have the 7018
same meanings as in section 5705.21 of the Revised Code. 7019

~~(D) The submission of questions to the electors under this 7020
section is subject to the limitation on the number of election 7021
dates established by section 5705.214 of the Revised Code. 7022~~

Sec. 5705.213. (A) (1) The board of education of any school 7023
district, at any time and by a vote of two-thirds of all of its 7024
members, may declare by resolution that the amount of taxes that 7025
may be raised within the ten-mill limitation will be 7026
insufficient to provide an adequate amount for the present and 7027
future requirements of the school district and that it is 7028
necessary to levy a tax in excess of that limitation for current 7029
expenses. The resolution also shall state that the question of 7030
the additional tax shall be submitted to the electors of the 7031
school district at a general election or a special election held 7032
on a day on which a primary election may be held. The resolution 7033
shall specify, for each year the levy is in effect, the amount 7034
of money that the levy is proposed to raise, which may, for 7035
years after the first year the levy is made, be expressed in 7036
terms of a dollar or percentage increase over the prior year's 7037
amount. The resolution also shall specify that the purpose of 7038
the levy is for current expenses, the number of years during 7039

which the tax shall be in effect which may be for any number of 7040
years not exceeding ten, and the year in which the tax first is 7041
proposed to be levied. The resolution shall specify the date of 7042
holding the ~~special~~ election, which shall not be earlier than 7043
ninety-five days after the adoption and certification of the 7044
resolution to the county auditor and not earlier than ninety 7045
days after certification to the board of elections. ~~The date of~~ 7046
~~the election shall be consistent with the requirements of~~ 7047
~~section 3501.01 of the Revised Code.~~ 7048

(2) The board of education, by a vote of two-thirds of all 7049
of its members, may adopt a resolution proposing to renew a tax 7050
levied under division (A) (1) of this section. Such a resolution 7051
shall provide for levying a tax and specify all of the 7052
following: 7053

(a) That the tax shall be called and designated on the 7054
ballot as a renewal levy; 7055

(b) The amount of the renewal tax, which shall be no more 7056
than the amount of tax levied during the last year the tax being 7057
renewed is authorized to be in effect; 7058

(c) The number of years, not to exceed ten, that the 7059
renewal tax will be levied, or that it will be levied for a 7060
continuing period of time; 7061

(d) That the purpose of the renewal levy is for current 7062
expenses; 7063

(e) Subject to the certification and notification 7064
requirements of section 5705.251 of the Revised Code, that the 7065
question of the renewal levy shall be submitted to the electors 7066
of the school district at the general election held during the 7067
last year the tax being renewed may be extended on the real and 7068

public utility property tax list and duplicate or at ~~a~~the 7069
general election or the special election held on a day on which 7070
a primary election may be held, occurring during the ensuing 7071
year. 7072

(3) A resolution adopted under division (A)(1) or (2) of 7073
this section shall go into immediate effect upon its adoption 7074
and no publication of the resolution is necessary other than 7075
that provided for in the notice of election. Immediately after 7076
its adoption, a copy of the resolution shall be certified to the 7077
county auditor of the proper county, who shall, within five 7078
days, calculate and certify to the board of education the 7079
estimated levy, for the first year, and for each subsequent year 7080
for which the tax is proposed to be in effect. The estimates 7081
shall be made both in mills for each dollar of valuation, and in 7082
dollars and cents for each one hundred dollars of valuation. In 7083
making the estimates, the auditor shall assume that the amount 7084
of the tax list remains throughout the life of the levy, the 7085
same as the tax list for the current year. If the tax list for 7086
the current year is not determined, the auditor shall base the 7087
auditor's estimates on the estimated amount of the tax list for 7088
the current year as submitted to the county budget commission. 7089

If the board desires to proceed with the submission of the 7090
question, it shall certify its resolution, with the estimated 7091
tax levy expressed in mills and dollars and cents per hundred 7092
dollars of valuation for each year that the tax is proposed to 7093
be in effect, to the board of elections of the proper county in 7094
the manner provided by division (A) of section 5705.251 of the 7095
Revised Code. Section 5705.251 of the Revised Code shall govern 7096
the arrangements for the submission of the question and other 7097
matters concerning the election to which that section refers. 7098
The election shall be held on the date specified in the 7099

resolution. If a majority of the electors voting on the question 7100
so submitted in an election vote in favor of the tax, and if the 7101
tax is authorized to be levied for the current year, the board 7102
of education immediately may make the additional levy necessary 7103
to raise the amount specified in the resolution or a lesser 7104
amount for the purpose stated in the resolution. 7105

~~(4) The submission of questions to the electors under this 7106
section is subject to the limitation on the number of election 7107
dates established by section 5705.214 of the Revised Code. 7108~~

(B) Notwithstanding sections 133.30 and 133.301 of the 7109
Revised Code, after the approval of a tax to be levied in the 7110
current or the succeeding year and prior to the time when the 7111
first tax collection from that levy can be made, the board of 7112
education may anticipate a fraction of the proceeds of the levy 7113
and issue anticipation notes in an amount not to exceed fifty 7114
per cent of the total estimated proceeds of the levy to be 7115
collected during the first year of the levy. The notes shall be 7116
sold as provided in Chapter 133. of the Revised Code. If 7117
anticipation notes are issued, they shall mature serially and in 7118
substantially equal amounts during each year over a period not 7119
to exceed five years; and the amount necessary to pay the 7120
interest and principal as the anticipation notes mature shall be 7121
deemed appropriated for those purposes from the levy, and 7122
appropriations from the levy by the board of education shall be 7123
limited each fiscal year to the balance available in excess of 7124
that amount. 7125

If the auditor of state has certified a deficit pursuant 7126
to section 3313.483 of the Revised Code, the notes authorized 7127
under this section may be sold in accordance with Chapter 133. 7128
of the Revised Code, except that the board may sell the notes 7129

after providing a reasonable opportunity for competitive 7130
bidding. 7131

Sec. 5705.217. (A) The board of education of a city, 7132
local, or exempted village school district, at any time by a 7133
vote of two-thirds of all its members, may declare by resolution 7134
that the amount of taxes that can be raised within the ten-mill 7135
limitation will be insufficient to provide an adequate amount 7136
for the present and future requirements of the school district; 7137
that it is necessary to levy an additional tax in excess of that 7138
limitation for the purposes of providing funds for current 7139
operating expenses and for general permanent improvements as 7140
defined in section 5705.21 of the Revised Code; and that the 7141
question of the tax shall be submitted to the electors of the 7142
district at a general election or a special election held on a 7143
day on which a primary election may be held. The tax may be 7144
levied for a specified number of years not exceeding five or for 7145
a continuing period of time. The resolution shall specify the 7146
proposed tax rate, the first year the tax will be levied, and 7147
the number of years it will be levied, or that it will be levied 7148
for a continuing period of time. The resolution shall apportion 7149
the annual rate of the tax between current operating expenses 7150
and permanent improvements. The apportionment may but need not 7151
be the same for each year of the tax, but the respective 7152
portions of the rate actually levied each year for current 7153
operating expenses and permanent improvements shall be limited 7154
by the apportionment. 7155

The resolution shall specify the date of holding the 7156
~~special~~ election, which shall not be earlier than ninety days 7157
after certification of the resolution to the board of elections 7158
~~and shall be consistent with the requirements of section 3501.01~~ 7159
~~of the Revised Code~~. The resolution shall go into immediate 7160

effect upon its passage, and no publication of it is necessary 7161
other than that provided in the notice of election. The board of 7162
education shall certify a copy of the resolution to the board of 7163
elections immediately after its adoption. Section 5705.25 of the 7164
Revised Code governs the arrangements and form of the ballot for 7165
the submission of the question to the electors. 7166

If a majority of the electors voting on the question vote 7167
in favor of the tax, the board of education may make the levy at 7168
the additional rate, or at any lesser rate in excess of the ten- 7169
mill limitation. If the tax is for a continuing period of time, 7170
it may be decreased in accordance with section 5705.261 of the 7171
Revised Code. 7172

A board of education may adopt a resolution to renew one 7173
or more existing levies imposed under this section, or to 7174
increase or decrease the rate of a tax levied under this 7175
section, for the purpose of providing funds for either current 7176
expenses and general permanent improvements or solely for 7177
general permanent improvements. 7178

(B) (1) After the approval of a tax for current operating 7179
expenses under this section and prior to the time the first 7180
collection and distribution from the levy can be made, the board 7181
of education may anticipate a fraction of the proceeds of such 7182
levy and issue anticipation notes in a principal amount not 7183
exceeding fifty per cent of the total estimated proceeds of the 7184
tax to be collected during the first year of the levy. 7185

(2) After the approval of a tax for general permanent 7186
improvements levied under this section for a specified number of 7187
years, the board of education may anticipate a fraction of the 7188
proceeds of such tax and issue anticipation notes in a principal 7189
amount not exceeding fifty per cent of the total estimated 7190

proceeds of the tax remaining to be collected in each year over 7191
a specified period of years, not exceeding the number of years 7192
for which the tax was levied, after issuance of the notes. 7193

(3) After the approval of a tax for general permanent 7194
improvements levied under this section for a continuing period 7195
of time, the board of education may anticipate a fraction of the 7196
proceeds of such tax and issue anticipation notes in a principal 7197
amount not exceeding fifty per cent of the total estimated 7198
proceeds of the tax to be collected in each year over a 7199
specified period of years, not exceeding ten, after issuance of 7200
the notes. 7201

Anticipation notes under this section shall be issued as 7202
provided in section 133.24 of the Revised Code. Notes issued 7203
under division (B) (1) or (2) of this section shall have 7204
principal payments during each year after the year of their 7205
issuance over a period not to exceed five years, and may have a 7206
principal payment in the year of their issuance. Notes issued 7207
under division (B) (3) of this section shall have principal 7208
payments during each year after the year of their issuance over 7209
a period not to exceed ten years, and may have a principal 7210
payment in the year of their issuance. 7211

~~(C) The submission of a question to the electors under 7212
this section is subject to the limitation on the number of 7213
elections that can be held in a year under section 5705.214 of 7214
the Revised Code. 7215~~

Sec. 5705.218. (A) The board of education of a city, 7216
local, or exempted village school district, at any time by a 7217
vote of two-thirds of all its members, may declare by resolution 7218
that it may be necessary for the school district to issue 7219
general obligation bonds for permanent improvements. The 7220

resolution shall state all of the following: 7221

(1) The necessity and purpose of the bond issue; 7222

(2) The date of the ~~special~~ election at which the question 7223
shall be submitted to the electors, which shall be the date of a 7224
general election or a special election held on a day on which a 7225
primary election may be held; 7226

(3) The amount, approximate date, estimated rate of 7227
interest, and maximum number of years over which the principal 7228
of the bonds may be paid; 7229

(4) The necessity of levying a tax outside the ten-mill 7230
limitation to pay debt charges on the bonds and any anticipatory 7231
securities. 7232

On adoption of the resolution, the board shall certify a 7233
copy of it to the county auditor. The county auditor promptly 7234
shall estimate and certify to the board the average annual 7235
property tax rate required throughout the stated maturity of the 7236
bonds to pay debt charges on the bonds, in the same manner as 7237
under division (C) of section 133.18 of the Revised Code. 7238

(B) After receiving the county auditor's certification 7239
under division (A) of this section, the board of education of 7240
the city, local, or exempted village school district, by a vote 7241
of two-thirds of all its members, may declare by resolution that 7242
the amount of taxes that can be raised within the ten-mill 7243
limitation will be insufficient to provide an adequate amount 7244
for the present and future requirements of the school district; 7245
that it is necessary to issue general obligation bonds of the 7246
school district for permanent improvements and to levy an 7247
additional tax in excess of the ten-mill limitation to pay debt 7248
charges on the bonds and any anticipatory securities; that it is 7249

necessary for a specified number of years or for a continuing 7250
period of time to levy additional taxes in excess of the ten- 7251
mill limitation to provide funds for the acquisition, 7252
construction, enlargement, renovation, and financing of 7253
permanent improvements or to pay for current operating expenses, 7254
or both; and that the question of the bonds and taxes shall be 7255
submitted to the electors of the school district at a general 7256
election or a special election held on a day on which a primary 7257
election may be held, which shall not be earlier than ninety 7258
days after certification of the resolution to the board of 7259
elections, ~~and the date of which shall be consistent with~~ 7260
~~section 3501.01 of the Revised Code.~~ The resolution shall 7261
specify all of the following: 7262

(1) The county auditor's estimate of the average annual 7263
property tax rate required throughout the stated maturity of the 7264
bonds to pay debt charges on the bonds; 7265

(2) The proposed rate of the tax, if any, for current 7266
operating expenses, the first year the tax will be levied, and 7267
the number of years it will be levied, or that it will be levied 7268
for a continuing period of time; 7269

(3) The proposed rate of the tax, if any, for permanent 7270
improvements, the first year the tax will be levied, and the 7271
number of years it will be levied, or that it will be levied for 7272
a continuing period of time. 7273

The resolution shall apportion the annual rate of the tax 7274
between current operating expenses and permanent improvements, 7275
if both taxes are proposed. The apportionment may but need not 7276
be the same for each year of the tax, but the respective 7277
portions of the rate actually levied each year for current 7278
operating expenses and permanent improvements shall be limited 7279

by the apportionment. The resolution shall go into immediate 7280
effect upon its passage, and no publication of it is necessary 7281
other than that provided in the notice of election. The board of 7282
education shall certify a copy of the resolution, along with 7283
copies of the auditor's estimate and its resolution under 7284
division (A) of this section, to the board of elections 7285
immediately after its adoption. 7286

(C) The board of elections shall make the arrangements for 7287
the submission to the electors of the school district of the 7288
question proposed under division (B) or ~~(J)~~ (I) of this section, 7289
and the election shall be conducted, canvassed, and certified in 7290
the same manner as regular elections in the district for the 7291
election of county officers. The resolution shall be put before 7292
the electors as one ballot question, with a favorable vote 7293
indicating approval of the bond issue, the levy to pay debt 7294
charges on the bonds and any anticipatory securities, the 7295
current operating expenses levy, the permanent improvements 7296
levy, and the levy for the current expenses of a qualifying 7297
school district and of partnering community schools, as those 7298
levies may be proposed. The board of elections shall publish 7299
notice of the election in a newspaper of general circulation in 7300
the school district once a week for two consecutive weeks, or as 7301
provided in section 7.16 of the Revised Code, prior to the 7302
election. If a board of elections operates and maintains a web 7303
site, that board also shall post notice of the election on its 7304
web site for thirty days prior to the election. The notice of 7305
election shall state all of the following: 7306

(1) The principal amount of the proposed bond issue; 7307

(2) The permanent improvements for which the bonds are to 7308
be issued; 7309

(3) The maximum number of years over which the principal 7310
of the bonds may be paid; 7311

(4) The estimated additional average annual property tax 7312
rate to pay the debt charges on the bonds, as certified by the 7313
county auditor; 7314

(5) The proposed rate of the additional tax, if any, for 7315
current operating expenses and, if the question is proposed 7316
under division ~~(J)~~ (I) of this section, the portion of the rate 7317
to be allocated to the school district and the portion to be 7318
allocated to partnering community schools; 7319

(6) The number of years the current operating expenses tax 7320
will be in effect, or that it will be in effect for a continuing 7321
period of time; 7322

(7) The proposed rate of the additional tax, if any, for 7323
permanent improvements; 7324

(8) The number of years the permanent improvements tax 7325
will be in effect, or that it will be in effect for a continuing 7326
period of time; 7327

(9) The time and place of the ~~special~~ election. 7328

(D) The form of the ballot for an election under this 7329
section is as follows: 7330

"Shall the school district be authorized to do 7331
the following: 7332

(1) Issue bonds for the purpose of in the 7333
principal amount of \$....., to be repaid annually over a 7334
maximum period of years, and levy a property tax outside 7335
the ten-mill limitation, estimated by the county auditor to 7336
average over the bond repayment period mills for each one 7337

dollar of tax valuation, which amounts to (rate expressed 7338
in cents or dollars and cents, such as "36 cents" or "\$1.41") 7339
for each \$100 of tax valuation, to pay the annual debt charges 7340
on the bonds, and to pay debt charges on any notes issued in 7341
anticipation of those bonds?" 7342

If either a levy for permanent improvements or a levy for 7343
current operating expenses is proposed, or both are proposed, 7344
the ballot also shall contain the following language, as 7345
appropriate: 7346

"(2) Levy an additional property tax to provide funds for 7347
the acquisition, construction, enlargement, renovation, and 7348
financing of permanent improvements at a rate not 7349
exceeding mills for each one dollar of tax valuation, 7350
which amounts to (rate expressed in cents or dollars and 7351
cents) for each \$100 of tax valuation, for (number of 7352
years of the levy, or a continuing period of time)? 7353

(3) Levy an additional property tax to pay current 7354
operating expenses at a rate not exceeding mills for 7355
each one dollar of tax valuation, which amounts to (rate 7356
expressed in cents or dollars and cents) for each \$100 of tax 7357
valuation, for (number of years of the levy, or a 7358
continuing period of time)? 7359

FOR THE BOND ISSUE AND LEVY (OR LEVIES)	7360
AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)	7361

" 7362

If the question is proposed under division ~~(J)~~(I) of this 7363
section, the form of the ballot shall be modified as prescribed 7364
by division ~~(J)~~(I)(4) of this section. 7365
7366

(E) The board of elections promptly shall certify the 7367
results of the election to the tax commissioner and the county 7368
auditor of the county in which the school district is located. 7369
If a majority of the electors voting on the question vote for 7370
it, the board of education may proceed with issuance of the 7371
bonds and with the levy and collection of the property tax or 7372
taxes at the additional rate or any lesser rate in excess of the 7373
ten-mill limitation. Any securities issued by the board of 7374
education under this section are Chapter 133. securities, as 7375
that term is defined in section 133.01 of the Revised Code. 7376

(F) (1) After the approval of a tax for current operating 7377
expenses under this section and prior to the time the first 7378
collection and distribution from the levy can be made, the board 7379
of education may anticipate a fraction of the proceeds of such 7380
levy and issue anticipation notes in a principal amount not 7381
exceeding fifty per cent of the total estimated proceeds of the 7382
tax to be collected during the first year of the levy. 7383

(2) After the approval of a tax under this section for 7384
permanent improvements having a specific purpose, the board of 7385
education may anticipate a fraction of the proceeds of such tax 7386
and issue anticipation notes in a principal amount not exceeding 7387
fifty per cent of the total estimated proceeds of the tax 7388
remaining to be collected in each year over a period of five 7389
years after issuance of the notes. 7390

(3) After the approval of a tax under this section for 7391
general permanent improvements as defined under section 5705.21 7392
of the Revised Code, the board of education may anticipate a 7393
fraction of the proceeds of such tax and issue anticipation 7394
notes in a principal amount not exceeding fifty per cent of the 7395
total estimated proceeds of the tax to be collected in each year 7396

over a specified period of years, not exceeding ten, after 7397
issuance of the notes. 7398

Anticipation notes under this section shall be issued as 7399
provided in section 133.24 of the Revised Code. Notes issued 7400
under division (F) (1) or (2) of this section shall have 7401
principal payments during each year after the year of their 7402
issuance over a period not to exceed five years, and may have a 7403
principal payment in the year of their issuance. Notes issued 7404
under division (F) (3) of this section shall have principal 7405
payments during each year after the year of their issuance over 7406
a period not to exceed ten years, and may have a principal 7407
payment in the year of their issuance. 7408

(G) A tax for current operating expenses or for permanent 7409
improvements levied under this section for a specified number of 7410
years may be renewed or replaced in the same manner as a tax for 7411
current operating expenses or for permanent improvements levied 7412
under section 5705.21 of the Revised Code. A tax for current 7413
operating expenses or for permanent improvements levied under 7414
this section for a continuing period of time may be decreased in 7415
accordance with section 5705.261 of the Revised Code. 7416

~~(H) The submission of a question to the electors under 7417
this section is subject to the limitation on the number of 7418
elections that can be held in a year under section 5705.214 of 7419
the Revised Code. 7420~~

~~(I) A school district board of education proposing a 7421
ballot measure under this section to generate local resources 7422
for a project under the school building assistance expedited 7423
local partnership program under section 3318.36 of the Revised 7424
Code may combine the questions under division (D) of this 7425
section with a question for the levy of a property tax to 7426~~

generate moneys for maintenance of the classroom facilities 7427
acquired under that project as prescribed in section 3318.361 of 7428
the Revised Code. 7429

~~(J)~~(I)(1) After receiving the county auditor's 7430
certification under division (A) of this section, the board of 7431
education of a qualifying school district, by a vote of two- 7432
thirds of all its members, may declare by resolution that it is 7433
necessary to levy a tax in excess of the ten-mill limitation for 7434
the purpose of paying the current expenses of the school 7435
district and of partnering community schools, as defined in 7436
section 5705.21 of the Revised Code; that it is necessary to 7437
issue general obligation bonds of the school district for 7438
permanent improvements of the district and to levy an additional 7439
tax in excess of the ten-mill limitation to pay debt charges on 7440
the bonds and any anticipatory securities; and that the question 7441
of the bonds and taxes shall be submitted to the electors of the 7442
school district at a general election or a special election held 7443
on a day on which a primary election may be held, which shall 7444
occurring not be earlier than ninety days after certification of 7445
the resolution to the board of elections, ~~and the date of which~~ 7446
~~shall be consistent with section 3505.01 of the Revised Code.~~ 7447

The levy of taxes for the current expenses of a partnering 7448
community school under division ~~(J)~~(I) of this section and the 7449
distribution of proceeds from the tax by a qualifying school 7450
district to partnering community schools is hereby determined to 7451
be a proper public purpose. 7452

(2) The tax for the current expenses of the school 7453
district and of partnering community schools is subject to the 7454
requirements of divisions (B) (3), (4), and (5) of section 7455
5705.21 of the Revised Code. 7456

(3) In addition to the required specifications of the 7457
resolution under division (B) of this section, the resolution 7458
shall express the rate of the tax in mills per dollar of taxable 7459
value, state the number of the mills to be levied for the 7460
current expenses of the partnering community schools and the 7461
number of the mills to be levied for the current expenses of the 7462
school district, specify the number of years (not exceeding ten) 7463
the tax will be levied or that it will be levied for a 7464
continuing period of time, and state the first year the tax will 7465
be levied. 7466

The resolution shall go into immediate effect upon its 7467
passage, and no publication of it is necessary other than that 7468
provided in the notice of election. The board of education shall 7469
certify a copy of the resolution, along with copies of the 7470
auditor's estimate and its resolution under division (A) of this 7471
section, to the board of elections immediately after its 7472
adoption. 7473

(4) The form of the ballot shall be modified by replacing 7474
the ballot form set forth in division (D) (3) of this section 7475
with the following: 7476

"Levy an additional property tax for the purpose of the 7477
current expenses of the school district and of partnering 7478
community schools at a rate not exceeding (insert the 7479
number of mills) mills for each one dollar of valuation (of 7480
which (insert the number of mills to be allocated to 7481
partnering community schools) mills is to be allocated to 7482
partnering community schools), which amounts to (insert 7483
the rate expressed in dollars and cents) for each one hundred 7484
dollars of valuation, for (insert the number of years the 7485
levy is to be imposed, or that it will be levied for a 7486

continuing period of time)? 7487

FOR THE BOND ISSUE AND LEVY (OR LEVIES)	7488
AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)	7489

" 7490

(5) After the approval of a tax for the current expenses 7492
of the school district and of partnering community schools under 7493
division ~~(J)~~ (I) of this section, and prior to the time the 7494
first collection and distribution from the levy can be made, the 7495
board of education may anticipate a fraction of the proceeds of 7496
the levy for the current expenses of the school district and 7497
issue anticipation notes in a principal amount not exceeding 7498
fifty per cent of the estimated proceeds of the levy to be 7499
collected during the first year of the levy and allocated to the 7500
school district. The portion of levy proceeds to be allocated to 7501
partnering community schools shall not be included in the 7502
estimated proceeds anticipated under this division and shall not 7503
be used to pay debt charges on any anticipation notes. 7504

The notes shall be issued as provided in section 133.24 of 7505
the Revised Code, shall have principal payments during each year 7506
after the year of their issuance over a period not to exceed 7507
five years, and may have a principal payment in the year of 7508
their issuance. 7509

(6) A tax for the current expenses of the school district 7510
and of partnering community schools levied under division ~~(J)~~ 7511
(I) of this section for a specified number of years may be 7512
renewed or replaced in the same manner as a tax for the current 7513
expenses of a school district and of partnering community 7514
schools levied under division (B) of section 5705.21 of the 7515

Revised Code. A tax for the current expenses of the school 7516
district and of partnering community schools levied under this 7517
division for a continuing period of time may be decreased in 7518
accordance with section 5705.261 of the Revised Code. 7519

(7) The proceeds from the issuance of the general 7520
obligation bonds under division ~~(J)~~(I) of this section shall be 7521
used solely to pay for permanent improvements of the school 7522
district and not for permanent improvements of partnering 7523
community schools. 7524

Sec. 5705.219. (A) As used in this section: 7525

(1) "Eligible school district" means a city, local, or 7526
exempted village school district in which the taxes charged and 7527
payable for current expenses on residential/agricultural real 7528
property in the tax year preceding the year in which the levy 7529
authorized by this section will be submitted for elector 7530
approval or rejection are greater than two per cent of the 7531
taxable value of the residential/agricultural real property. 7532

(2) "Residential/agricultural real property" and 7533
"nonresidential/agricultural real property" means the property 7534
classified as such under section 5713.041 of the Revised Code. 7535

(3) "Effective tax rate" and "taxes charged and payable" 7536
have the same meanings as in division (B) of section 319.301 of 7537
the Revised Code. 7538

(B) On or after January 1, 2010, but before January 1, 7539
2015, the board of education of an eligible school district, by 7540
a vote of two-thirds of all its members, may adopt a resolution 7541
proposing to convert existing levies imposed for the purpose of 7542
current expenses into a levy raising a specified amount of tax 7543
money by repealing all or a portion of one or more of those 7544

existing levies and imposing a levy in excess of the ten-mill 7545
limitation that will raise a specified amount of money for 7546
current expenses of the district. 7547

The board of education shall certify a copy of the 7548
resolution to the tax commissioner not later than one hundred 7549
five days before the election upon which the repeal and levy 7550
authorized by this section will be proposed to the electors. 7551
Within ten days after receiving the copy of the resolution, the 7552
tax commissioner shall determine each of the following and 7553
certify the determinations to the board of education: 7554

(1) The dollar amount to be raised by the proposed levy, 7555
which shall be the product of: 7556

(a) The difference between the aggregate effective tax 7557
rate for residential/agricultural real property for the tax year 7558
preceding the year in which the repeal and levy will be proposed 7559
to the electors and twenty mills per dollar of taxable value; 7560

(b) The total taxable value of all property on the tax 7561
list of real and public utility property for the tax year 7562
preceding the year in which the repeal and levy will be proposed 7563
to the electors. 7564

(2) The estimated tax rate of the proposed levy. 7565

(3) The existing levies and any portion of an existing 7566
levy to be repealed upon approval of the question. Levies shall 7567
be repealed in reverse chronological order from most recently 7568
imposed to least recently imposed until the sum of the effective 7569
tax rates repealed for residential/agricultural real property is 7570
equal to the difference calculated in division (B) (1) (a) of this 7571
section. 7572

(4) The sum of the following: 7573

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

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

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

it to the board as otherwise provided in division (B) of this 7605
section. Only one such request may be made by the board of 7606
education of an eligible school district. 7607

The resolution shall state the first calendar year in 7608
which the levy will be due; the existing levies and any portion 7609
of an existing levy that will be repealed, as certified by the 7610
commissioner; the term of the levy expressed in years, which may 7611
be any number not exceeding ten, or that it will be levied for a 7612
continuing period of time; and the date of the election, which 7613
shall be the date of a ~~primary or general election~~ or a special 7614
election held on a day on which a primary election may be held. 7615

Immediately upon its passage, the resolution shall go into 7616
effect and shall be certified by the board of education to the 7617
county auditor of the proper county. The county auditor and the 7618
board of education shall proceed as required under section 7619
5705.195 of the Revised Code. No publication of the resolution 7620
is necessary other than that provided for in the notice of 7621
election. Section 5705.196 of the Revised Code shall govern the 7622
matters concerning the election. ~~The submission of a question to~~ 7623
~~the electors under this section is subject to the limitation on~~ 7624
~~the number of election dates established by section 5705.214 of~~ 7625
~~the Revised Code.~~ 7626

(D) The form of the ballot to be used at the election 7627
provided for in this section shall be as follows: 7628

"Shall the existing levy of (insert the voted 7629
millage rate of the levy to be repealed), currently being 7630
charged against residential and agricultural property by 7631
the (insert the name of school district) at a rate of 7632
..... (insert the residential/agricultural real property 7633
effective tax rate of the levy being repealed) for the purpose 7634

of (insert the purpose of the existing levy) be 7635
repealed, and shall a levy be imposed by the (insert 7636
the name of school district) in excess of the ten-mill 7637
limitation for the necessary requirements of the school district 7638
in the sum of (insert the annual amount the levy is 7639
to produce), estimated by the tax commissioner to 7640
require (insert the number of mills) mills for each 7641
one dollar of valuation, which amounts to (insert the 7642
rate expressed in dollars and cents) for each one hundred 7643
dollars of valuation for the initial year of the tax, for a 7644
period of (insert the number of years the levy is to 7645
be imposed, or that it will be levied for a continuing period of 7646
time), commencing in (insert the first year the tax 7647
is to be levied), first due in calendar year (insert 7648
the first calendar year in which the tax shall be due)? 7649

FOR THE REPEAL AND TAX
AGAINST THE REPEAL AND TAX

7650

7651

7652

"

7653

If the question submitted is a proposal to repeal all or a 7654
portion of more than one existing levy, the form of the ballot 7655
shall be modified by substituting the statement "shall the 7656
existing levy of" with "shall existing levies of" and inserting 7657
the aggregate voted and aggregate effective tax rates to be 7658
repealed. 7659

(E) If a majority of the electors voting on the question 7660
submitted in an election vote in favor of the repeal and levy, 7661
the result shall be certified immediately after the canvass by 7662
the board of elections to the board of education. The board of 7663
education may make the levy necessary to raise the amount 7664

specified in the resolution for the purpose stated in the 7665
resolution and shall certify it to the county auditor, who shall 7666
extend it on the current year tax lists for collection. After 7667
the first year, the levy shall be included in the annual tax 7668
budget that is certified to the county budget commission. 7669

(F) A levy imposed under this section for a continuing 7670
period of time may be decreased or repealed pursuant to section 7671
5705.261 of the Revised Code. If a levy imposed under this 7672
section is decreased, the amount calculated under division (B) 7673
(4) of this section and paid under section 5705.2110 of the 7674
Revised Code shall be decreased by the same proportion as the 7675
levy is decreased. If the levy is repealed, no further payments 7676
shall be made to the district under that section. 7677

(G) At any time, the board of education, by a vote of two- 7678
thirds of all of its members, may adopt a resolution to renew a 7679
tax levied under this section. The resolution shall provide for 7680
levying the tax and specifically all of the following: 7681

(1) That the tax shall be called, and designated on the 7682
ballot as, a renewal levy; 7683

(2) The amount of the renewal tax, which shall be no more 7684
than the amount of tax previously collected; 7685

(3) The number of years, not to exceed ten, that the 7686
renewal tax will be levied, or that it will be levied for a 7687
continuing period of time; 7688

(4) That the purpose of the renewal tax is for current 7689
expenses. 7690

The board shall certify a copy of the resolution to the 7691
board of elections not later than ninety days before the date of 7692
the election at which the question is to be submitted, which 7693

shall be the date of a ~~primary or general election or a special~~ 7694
election held on a day on which a primary election may be held. 7695

(H) The form of the ballot to be used at the election on 7696
the question of renewing a levy under this section shall be as 7697
follows: 7698

"Shall a tax levy renewing an existing levy of 7699
(insert the annual dollar amount the levy is to produce each 7700
year), estimated to require (insert the number of 7701
mills) mills for each one dollar of valuation be imposed by 7702
the (insert the name of school district) for the 7703
purpose of current expenses for a period of (insert 7704
the number of years the levy is to be imposed, or that it will 7705
be levied for a continuing period of time), commencing 7706
in (insert the first year the tax is to be levied), 7707
first due in calendar year (insert the first calendar 7708
year in which the tax shall be due)? 7709

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

" 7713

If the levy submitted is to be for less than the amount of 7714
money previously collected, the form of the ballot shall be 7715
modified to add "and reducing" after "renewing" and to add 7716
before "estimated to require" the statement "be approved at a 7717
tax rate necessary to produce (insert the lower 7718
annual dollar amount the levy is to produce each year)." 7719

Sec. 5705.2111. (A) If the board of directors of a 7720
regional student education district created under section 7721
3313.83 of the Revised Code desires to levy a tax in excess of 7722

the ten-mill limitation throughout the district for the purpose 7723
of funding the services to be provided by the district to 7724
students enrolled in the school districts of which the district 7725
is composed and their immediate family members, the board shall 7726
propose the levy to each of the boards of education of those 7727
school districts. The proposal shall specify the rate or amount 7728
of the tax, the number of years the tax will be levied or that 7729
it will be levied for a continuing period of time, and that the 7730
aggregate rate of the tax shall not exceed three mills per 7731
dollar of taxable value in the regional student education 7732
district. 7733

(B) (1) If a majority of the boards of education of the 7734
school districts of which the regional student education 7735
district is composed approves the proposal for the tax levy, the 7736
board of directors of the regional student education district 7737
may adopt a resolution approved by a majority of the board's 7738
full membership declaring the necessity of levying the proposed 7739
tax in excess of the ten-mill limitation throughout the district 7740
for the purpose of funding the services to be provided by the 7741
district to students enrolled in the school districts of which 7742
the district is composed and their immediate family members. The 7743
resolution shall provide for the question of the tax to be 7744
submitted to the electors of the district at a general, election 7745
or a special election held on a day on which a primary, or 7746
special election on a day to may be held, as specified in the 7747
resolution ~~that is consistent with the requirements of section~~ 7748
~~3501.01 of the Revised Code and that occurs~~, occurring at least 7749
ninety days after the resolution is certified to the board of 7750
elections. The resolution shall specify the rate or amount of 7751
the tax and the number of years the tax will be levied or that 7752
the tax will be levied for a continuing period of time. The 7753

aggregate rate of tax levied by a regional student education 7754
district under this section at any time shall not exceed three 7755
mills per dollar of taxable value in the district. A tax levied 7756
under this section may be renewed, subject to section 5705.25 of 7757
the Revised Code, or replaced as provided in section 5705.192 of 7758
the Revised Code. 7759

(2) The resolution shall take effect immediately upon 7760
passage, and no publication of the resolution is necessary other 7761
than that provided in the notice of election. The resolution 7762
shall be certified and submitted in the manner provided under 7763
section 5705.25 of the Revised Code, and that section governs 7764
the arrangements governing submission of the question and other 7765
matters concerning the election. 7766

Sec. 5705.2112. (A) As used in this section and section 7767
5705.2113 of the Revised Code: 7768

(1) "Qualifying partnership" has the same meaning as in 7769
section 3318.71 of the Revised Code. 7770

(2) "Fiscal board" means the board of education of the 7771
school district that is selected as the fiscal agent of a 7772
qualifying partnership under division (D) of section 3318.71 of 7773
the Revised Code. 7774

(3) "Participating school district" means a city, local, 7775
exempted village, cooperative education, or joint vocational 7776
school district that is a party to the qualifying partnership 7777
agreement described in section 3318.71 of the Revised Code. 7778

(4) "Tax distribution" means a distribution of proceeds of 7779
the tax authorized by this section under section 321.24 of the 7780
Revised Code and distributions that are attributable to that tax 7781
under sections 323.156 and 4503.068 of the Revised Code or other 7782

applicable law. 7783

(5) "Acquisition of classroom facilities" has the same 7784
meaning as in section 3318.01 of the Revised Code. 7785

(B) The fiscal board of a qualifying partnership may levy 7786
a tax under this section in excess of the ten-mill limitation 7787
for the purpose of funding the acquisition of classroom 7788
facilities that benefit the qualifying partnership. The tax is 7789
subject to the approval of the electors of all participating 7790
school districts. Before proposing the tax to such electors, the 7791
fiscal board shall obtain identical resolutions adopted by two- 7792
thirds of the members of the board of education of each 7793
participating school district. The resolutions shall specify all 7794
of the following: 7795

(1) The rate of the levy; 7796

(2) The purpose of the levy, which shall be confined to 7797
the acquisition of classroom facilities; 7798

(3) The number of years during which the levy shall be in 7799
effect, which shall be for any number of years not exceeding 7800
ten; 7801

(4) That the question of the levy shall be submitted to 7802
the electors of each participating school district at a general 7803
election or a special election held on a day on which a primary 7804
election may be held; 7805

(5) The date that such ~~special~~-election shall be held, 7806
which shall not be earlier than ninety days after the 7807
resolutions are certified to the board or boards of elections 7808
under division (C) of this section ~~and which shall be consistent~~ 7809
~~with the requirements of section 3501.01 of the Revised Code.~~ 7810

(C) A resolution adopted under division (B) of this 7811
section shall go into immediate effect upon its passage, and no 7812
publication of the resolution shall be necessary other than that 7813
provided for in the notice of election. Upon passing such a 7814
resolution, the board of education of a participating school 7815
district shall certify a copy of the resolution to the fiscal 7816
board of the qualifying partnership. Once the fiscal board 7817
receives an identical resolution from each participating school 7818
district, the fiscal board shall certify copies of such 7819
resolutions to the board of elections of the proper county or 7820
counties in the manner provided by section 5705.25 of the 7821
Revised Code. That section shall govern the arrangements for the 7822
submission of the levy to the electors of each participating 7823
school district and other matters concerning the election to 7824
which that section refers, including publication of notice of 7825
the election, except that the election shall be held on the date 7826
specified in the resolutions and the notice shall be published 7827
in newspapers of general circulation in all the participating 7828
school districts. 7829

The question of the levy shall be submitted as a single 7830
ballot issue to the electors of all the participating school 7831
districts. If a majority of all such electors voting on the 7832
question so submitted in the election vote in favor of the levy, 7833
the fiscal board may make the necessary levy within the 7834
territory of the participating school districts at the 7835
additional rate, or at any lesser rate in excess of the ten-mill 7836
limitation on the tax list, for the purpose stated in the 7837
resolutions. 7838

~~The submission of questions to the electors under this 7839
section is subject to the limitation on the number of election 7840
dates established by section 5705.214 of the Revised Code. 7841~~

(D) Each tax distribution shall be deposited to a special fund, established for the purposes described in the resolutions proposing the tax levy, in the county treasury of the county in which the fiscal board of the qualifying partnership is located. The fiscal board shall be the custodian of the amounts deposited to such fund and shall have the same rights and responsibilities with respect to the fund as boards of education do with respect to other levy revenues.

(E) The levy of a tax under this section for the purpose of funding the acquisition of classroom facilities benefiting a qualifying partnership is hereby determined to be a proper public purpose. For the purposes of Chapter 3317. of the Revised Code or other laws referring to the "taxes charged and payable" for a school district, the taxes charged and payable for a levy authorized under this section are not included in the taxes charged and payable for any participating school district. The taxes charged and payable for a levy authorized under this section shall not affect the calculation of "state education aid," as defined in section 5751.20 of the Revised Code, for any participating school district.

(F) (1) After the approval of a levy under this section for a specified number of years, the fiscal board of a qualifying partnership may anticipate a fraction of the proceeds of the levy and issue anticipation notes in a principal amount not exceeding seventy-five per cent of the total estimated proceeds of the levy remaining to be collected in each year over a period of ten years after the issuance of the notes.

The notes shall be issued as provided in section 133.24 of the Revised Code, shall have principal payments during each year after the year of their issuance over a period not to exceed ten

years, and may have a principal payment in the year of their 7872
issuance. 7873

(2) The fiscal board of a qualifying partnership is a 7874
"taxing authority" for the purposes of Chapter 133. of the 7875
Revised Code with respect to the tax and securities authorized 7876
under this section, and the treasurer of the school district 7877
serving as the fiscal board is the fiscal officer for the 7878
purposes of that chapter. 7879

Sec. 5705.221. (A) At any time, the board of county 7880
commissioners of any county by a majority vote of the full 7881
membership may declare by resolution and certify to the board of 7882
elections of the county that the amount of taxes which may be 7883
raised within the ten-mill limitation by levies on the current 7884
tax duplicate will be insufficient to provide the necessary 7885
requirements of the county's alcohol, drug addiction, and mental 7886
health service district established pursuant to Chapter 340. of 7887
the Revised Code, or the county's contribution to a joint-county 7888
district of which the county is a part, and that it is necessary 7889
to levy a tax in excess of such limitation for the operation of 7890
community addiction services providers and community mental 7891
health services providers and the acquisition, construction, 7892
renovation, financing, maintenance, and operation of alcohol and 7893
drug addiction facilities and mental health facilities. 7894

Such resolution shall conform to section 5705.19 of the 7895
Revised Code, except that the increased rate may be in effect 7896
for any number of years not exceeding ten. 7897

The resolution shall be certified and submitted in the 7898
manner provided in section 5705.25 of the Revised Code, ~~except~~ 7899
~~that it~~. The resolution may be placed on the ballot in any at a 7900
general election or a special election held on a day on which a 7901

primary election may be held, and shall be certified to the 7902
board of elections not less than ninety days before the election 7903
at which it will be voted upon. 7904

If the majority of the electors voting on a levy to 7905
supplement general fund appropriations for the support of the 7906
comprehensive community addiction and mental health services 7907
providers vote in favor of the levy, the board may levy a tax 7908
within the county at the additional rate outside the ten-mill 7909
limitation during the specified or continuing period, for the 7910
purpose stated in the resolution. 7911

(B) When electors have approved a tax levy under this 7912
section, the board of county commissioners may anticipate a 7913
fraction of the proceeds of the levy and, from time to time, 7914
issue anticipation notes in accordance with section 5705.191 or 7915
5705.193 of the Revised Code. 7916

(C) The county auditor who is the fiscal officer of the 7917
alcohol, drug addiction, and mental health service district, 7918
upon receipt of a resolution from the board of alcohol, drug 7919
addiction, and mental health services, shall establish for the 7920
district a capital improvements account or a reserve balance 7921
account, or both, as specified in the resolution. The capital 7922
improvements account shall be a contingency fund for the 7923
necessary acquisition, replacement, renovation, or construction 7924
of facilities and movable and fixed equipment. Upon the request 7925
of the board, funds not needed to pay for current expenses may 7926
be appropriated to the capital improvements account, in amounts 7927
such that the account does not exceed twenty-five per cent of 7928
the replacement value of all capital facilities and equipment 7929
currently used by the board for programs and services. Other 7930
funds which are available for current capital expenses from 7931

federal, state, or local sources may also be appropriated to 7932
this account. 7933

The reserve balance account shall contain those funds that 7934
are not needed to pay for current operating expenses and not 7935
deposited in the capital improvements account but that will be 7936
needed to pay for operating expenses in the future. Upon the 7937
request of a board, such funds shall be appropriated to the 7938
reserve balance account. Payments from the capital improvements 7939
account and the reserve balance account shall be made by the 7940
county treasurer who is the custodian of funds for the district 7941
upon warrants issued by the county auditor who is the fiscal 7942
officer of the district pursuant to orders of the board. 7943

Sec. 5705.222. (A) At any time the board of county 7944
commissioners of any county by a majority vote of the full 7945
membership may declare by resolution and certify to the board of 7946
elections of the county that the amount of taxes which may be 7947
raised within the ten-mill limitation by levies on the current 7948
tax duplicate will be insufficient to provide the necessary 7949
requirements of the county board of developmental disabilities 7950
established pursuant to Chapter 5126. of the Revised Code and 7951
that it is necessary to levy a tax in excess of such limitation 7952
for the operation of community programs and services authorized 7953
by county boards of developmental disabilities, for the 7954
acquisition, construction, renovation, financing, maintenance, 7955
and operation of developmental disabilities facilities, or for 7956
both of such purposes. 7957

The resolution shall conform to section 5705.19 of the 7958
Revised Code, except that the increased rate may be in effect 7959
for any number of years not exceeding ten or for a continuing 7960
period of time. 7961

The resolution shall be certified and submitted in the 7962
manner provided in section 5705.25 of the Revised Code, ~~except~~ 7963
~~that it~~. The resolution may be placed on the ballot in any at a 7964
general election or at a special election held on a day on which 7965
a primary election may be held, and shall be certified to the 7966
board of elections not less than ninety days before the election 7967
at which it will be voted upon. 7968

If the majority of the electors voting on a levy for the 7969
support of the programs and services of the county board of 7970
developmental disabilities vote in favor of the levy, the board 7971
of county commissioners may levy a tax within the county at the 7972
additional rate outside the ten-mill limitation during the 7973
specified or continuing period, for the purpose stated in the 7974
resolution. 7975

The county board of developmental disabilities, within its 7976
budget and with the approval of the board of county 7977
commissioners through annual appropriations, shall use the 7978
proceeds of a levy approved under this section or division (L) 7979
of section 5705.19 of the Revised Code solely for the purposes 7980
authorized by that section or division. 7981

A board of county commissioners that levies a tax under 7982
this section or for the purpose authorized by division (L) of 7983
section 5705.19 of the Revised Code, by a majority vote of the 7984
full membership, may adopt a resolution to renew such a levy, or 7985
renew two or more such levies as a single ballot question, in 7986
the manner provided by section 5705.25 of the Revised Code for 7987
the renewal of existing levies. The purpose of the renewal levy 7988
may be for any of the purposes authorized for a levy imposed 7989
under this section or division (L) of section 5705.19 of the 7990
Revised Code. The term of the renewal levy may be for any number 7991

of years not exceeding ten or for a continuing period of time. 7992

(B) When electors have approved a tax levy under this 7993
section, the county commissioners may anticipate a fraction of 7994
the proceeds of the levy and issue anticipation notes in 7995
accordance with section 5705.191 or 5705.193 of the Revised 7996
Code. 7997

(C) The county auditor, upon receipt of a resolution from 7998
the county board of developmental disabilities, shall establish 7999
a capital improvements account or a reserve balance account, or 8000
both, as specified in the resolution. The capital improvements 8001
account shall be a contingency account for the necessary 8002
acquisition, replacement, renovation, or construction of 8003
facilities and movable and fixed equipment. Upon the request of 8004
the county board of developmental disabilities, moneys not 8005
needed to pay for current expenses may be appropriated to this 8006
account, in amounts such that this account does not exceed 8007
twenty-five per cent of the replacement value of all capital 8008
facilities and equipment currently used by the county board of 8009
developmental disabilities for developmental disabilities 8010
programs and services. Other moneys available for current 8011
capital expenses from federal, state, or local sources may also 8012
be appropriated to this account. 8013

The reserve balance account shall contain those moneys 8014
that are not needed to pay for current operating expenses and 8015
not deposited in the capital improvements account but that will 8016
be needed to pay for operating expenses in the future. Upon the 8017
request of a county board of developmental disabilities, the 8018
board of county commissioners may appropriate moneys to the 8019
reserve balance account. 8020

Sec. 5705.23. The board of library trustees of any county, 8021

municipal corporation, school district, or township public 8022
library by a vote of two-thirds of all its members may at any 8023
time declare by resolution that the amount of taxes which may be 8024
raised within the ten-mill limitation by levies on the current 8025
tax duplicate will be insufficient to provide an adequate amount 8026
for the necessary requirements of the public library, that it is 8027
necessary to levy a tax in excess of such limitation for current 8028
expenses of the public library or for the construction of any 8029
specific permanent improvement or class of improvements which 8030
the board of library trustees is authorized to make or acquire 8031
and which could be included in a single issue of bonds, and that 8032
the question of such additional tax levy shall be submitted by 8033
the taxing authority of the political subdivision to whose 8034
jurisdiction the board is subject, to the electors of the 8035
subdivision, or, in the case of a qualifying library levy, to 8036
the electors residing within the boundaries of the library 8037
district ~~on the day specified by division (E) of section 3501.01~~ 8038
~~of the Revised Code for the holding of at a general election or~~ 8039
~~a special election held on a day on which a primary election or~~ 8040
~~at an election on another day to be specified in the resolution.~~ 8041
~~No more than two elections shall may be held under authority of~~ 8042
~~this section in any one calendar year.~~ Such resolution shall 8043
conform to section 5705.19 of the Revised Code, except that the 8044
tax levy may be in effect for any specified number of years or 8045
for a continuing period of time, as set forth in the resolution, 8046
and the resolution shall specify the date of holding the 8047
election, which shall not be earlier than ninety days after the 8048
adoption and certification of the resolution to the taxing 8049
authority of the political subdivision to whose jurisdiction the 8050
board is subject, ~~and which shall be consistent with the~~ 8051
~~requirements of section 3501.01 of the Revised Code.~~ The 8052
resolution shall not include a levy on the current tax list and 8053

duplicate unless the election is to be held at or prior to the 8054
first Tuesday after the first Monday in November of the current 8055
tax year. 8056

Upon receipt of the resolution, the taxing authority of 8057
the political subdivision to whose jurisdiction the board is 8058
subject shall adopt a resolution providing for the submission of 8059
such additional tax levy to the electors of the subdivision, or, 8060
in the case of a qualifying library levy, to the electors 8061
residing within the boundaries of the library district on the 8062
date specified in the resolution of the board of library 8063
trustees. The resolution adopted by the taxing authority shall 8064
otherwise conform to the resolution certified to it by the 8065
board. The resolution of the taxing authority shall be certified 8066
to the board of elections of the proper county not less than 8067
ninety days before the date of such election. Such resolution 8068
shall go into immediate effect upon its passage, and no 8069
publication of the resolution shall be necessary other than that 8070
provided in the notice of election. Section 5705.25 of the 8071
Revised Code shall govern the arrangements for the submission of 8072
such question and other matters concerning the election, to 8073
which that section refers, except that such election shall be 8074
held on the date specified in the resolution. If a majority of 8075
the electors voting on the question so submitted in an election 8076
vote in favor of such levy, the taxing authority may forthwith 8077
make the necessary levy within the subdivision or, in the case 8078
of a qualifying library levy, within the boundaries of the 8079
library district at the additional rate in excess of the ten- 8080
mill limitation on the tax list, for the purpose stated in such 8081
resolutions. Such tax levy shall be included in the next annual 8082
tax budget that is certified to the county budget commission. 8083
The proceeds of any library levy in excess of the ten-mill 8084

limitation shall be used for purposes of the board in accordance 8085
with the law applicable to the board. 8086

After the approval of a levy on the current tax list and 8087
duplicate to provide an increase in current expenses, and prior 8088
to the time when the first tax collection from such levy can be 8089
made, the taxing authority at the request of the board of 8090
library trustees may anticipate a fraction of the proceeds of 8091
such levy and issue anticipation notes in an amount not 8092
exceeding fifty per cent of the total estimated proceeds of the 8093
levy to be collected during the first year of the levy. 8094

After the approval of a levy to provide revenues for the 8095
construction or acquisition of any specific permanent 8096
improvement or class of improvements, the taxing authority at 8097
the request of the board of library trustees may anticipate a 8098
fraction of the proceeds of such levy and issue anticipation 8099
notes in a principal amount not exceeding fifty per cent of the 8100
total estimated proceeds of the levy to be collected in each 8101
year over a period of ten years after the issuance of such 8102
notes. 8103

The notes shall be issued as provided in section 133.24 of 8104
the Revised Code, shall have principal payments during each year 8105
after the year of their issuance over a period not to exceed ten 8106
years, and may have a principal payment in the year of their 8107
issuance. 8108

Any levy approved by the electors of a library district 8109
shall be made within the library district only. 8110

Sec. 5705.233. (A) As used in this section, "criminal 8111
justice facility" means any facility located within the county 8112
in which a tax is levied under this section and for which the 8113

board of commissioners of such county may make an appropriation 8114
under section 307.45 of the Revised Code. 8115

(B) The board of county commissioners of any county, at 8116
any time, may declare by resolution that it may be necessary for 8117
the county to issue general obligation bonds for permanent 8118
improvements to a criminal justice facility, including the 8119
acquisition, construction, enlargement, renovation, or 8120
maintenance of such a facility. The resolution shall state all 8121
of the following: 8122

(1) The necessity and purpose of the bond issue; 8123

(2) The date of the ~~general or special~~ election at which 8124
the question shall be submitted to the electors, which shall be 8125
the day of a general election or a special election held on a 8126
day on which a primary election may be held; 8127

(3) The amount, approximate date, estimated rate of 8128
interest, and maximum number of years over which the principal 8129
of the bonds may be paid; 8130

(4) The necessity of levying a tax outside the ten-mill 8131
limitation to pay debt charges on the bonds and any anticipatory 8132
securities. 8133

On adoption of the resolution, the board of county 8134
commissioners shall certify a copy of it to the county auditor. 8135
The county auditor promptly shall estimate and certify to the 8136
board the average annual property tax rate required throughout 8137
the stated maturity of the bonds to pay debt charges on the 8138
bonds, in the same manner as under division (C) of section 8139
133.18 of the Revised Code. Division (B) of section 5705.03 of 8140
the Revised Code does not apply to tax levy proceedings 8141
initiated under this section. 8142

(C) After receiving the county auditor's certification 8143
under division (B) of this section, the board of county 8144
commissioners may declare by resolution that the amount of taxes 8145
that can be raised within the ten-mill limitation will be 8146
insufficient to provide an adequate amount for the present and 8147
future criminal justice requirements of the county; that it is 8148
necessary to issue general obligation bonds of the county for 8149
permanent improvements to a criminal justice facility and to 8150
levy an additional tax in excess of the ten-mill limitation to 8151
pay debt charges on the bonds and any anticipatory securities; 8152
that it is necessary for a specified number of years or for a 8153
continuing period of time to levy additional taxes in excess of 8154
the ten-mill limitation to provide funds for the acquisition, 8155
construction, enlargement, renovation, maintenance, and 8156
financing of permanent improvements to such a criminal justice 8157
facility or to pay for operating expenses of the facility and 8158
other criminal justice services for which the board may make an 8159
appropriation under section 307.45 of the Revised Code, or both; 8160
and that the question of the bonds and taxes shall be submitted 8161
to the electors of the county at a general election or a special 8162
election held on a day on which a primary election may be held, 8163
which shall not be earlier than ninety days after certification 8164
of the resolution to the board of elections, ~~and the date of~~ 8165
~~which shall be consistent with section 3501.01 of the Revised~~ 8166
~~Code.~~ The resolution shall specify all of the following: 8167

(1) The county auditor's estimate of the average annual 8168
property tax rate required throughout the stated maturity of the 8169
bonds to pay debt charges on the bonds; 8170

(2) The proposed rate of the tax, if any, for operating 8171
expenses and criminal justice services, the first year the tax 8172
will be levied, and the number of years it will be levied, or 8173

that it will be levied for a continuing period of time; 8174

(3) The proposed rate of the tax, if any, for permanent 8175
improvements to a criminal justice facility, the first year the 8176
tax will be levied, and the number of years it will be levied, 8177
or that it will be levied for a continuing period of time. 8178

The resolution shall go into immediate effect upon its 8179
passage, and no publication of it is necessary other than that 8180
provided in the notice of election. The board of county 8181
commissioners shall certify a copy of the resolution, along with 8182
copies of the auditor's estimate and its resolution under 8183
division (B) of this section, to the board of elections 8184
immediately after its adoption. 8185

(D) The board of elections shall make the arrangements for 8186
the submission of the question proposed under division (C) of 8187
this section to the electors of the county, and the election 8188
shall be conducted, canvassed, and certified in the same manner 8189
as regular elections in the county for the election of county 8190
officers. The resolution shall be put before the electors as one 8191
ballot question, with a favorable vote indicating approval of 8192
the bond issue, the levy to pay debt charges on the bonds and 8193
any anticipatory securities, the operating expenses and criminal 8194
justice services levy, and the permanent improvements levy, as 8195
those levies may be proposed. The board of elections shall 8196
publish notice of the election in a newspaper of general 8197
circulation in the county once a week for two consecutive weeks, 8198
or as provided in section 7.16 of the Revised Code, before the 8199
election. If a board of elections operates and maintains a web 8200
site, that board also shall post notice of the election on its 8201
web site for thirty days before the election. The notice of 8202
election shall state all of the following: 8203

(1) The principal amount of the proposed bond issue;	8204
(2) The permanent improvements for which the bonds are to be issued;	8205 8206
(3) The maximum number of years over which the principal of the bonds may be paid;	8207 8208
(4) The estimated additional average annual property tax rate to pay the debt charges on the bonds, as certified by the county auditor;	8209 8210 8211
(5) The proposed rate of the additional tax, if any, for operating expenses and criminal justice services;	8212 8213
(6) The number of years the operating expenses or criminal justice services tax will be in effect, or that it will be in effect for a continuing period of time;	8214 8215 8216
(7) The proposed rate of the additional tax, if any, for permanent improvements;	8217 8218
(8) The number of years the permanent improvements tax will be in effect, or that it will be in effect for a continuing period of time;	8219 8220 8221
(9) The time and place of the election.	8222
(E) The form of the ballot for an election under this section is as follows:	8223 8224
"Shall be authorized to do the following:	8225
(1) Issue bonds for the purpose of in the principal amount of \$....., to be repaid annually over a maximum period of years, and levy a property tax outside the ten-mill limitation, estimated by the county auditor to average over the bond repayment period mills for each one	8226 8227 8228 8229 8230

dollar of tax valuation, which amounts to (rate expressed 8231
in cents or dollars and cents, such as "36 cents" or "\$1.41") 8232
for each \$100 of tax valuation, to pay the annual debt charges 8233
on the bonds, and to pay debt charges on any notes issued in 8234
anticipation of those bonds?" 8235

If either a levy for permanent improvements or a levy for 8236
operating expenses and criminal justice services is proposed, or 8237
both are proposed, the ballot also shall contain the following 8238
language, as appropriate: 8239

"(2) Levy an additional property tax to provide funds for 8240
the acquisition, construction, enlargement, renovation, 8241
maintenance, and financing of permanent improvements to a 8242
criminal justice facility at a rate not exceeding mills 8243
for each one dollar of tax valuation, which amounts to 8244
(rate expressed in cents or dollars and cents) for each \$100 of 8245
tax valuation, for (number of years of the levy, or a 8246
continuing period of time)? 8247

(3) Levy an additional property tax to pay operating 8248
expenses of a criminal justice facility and provide other 8249
criminal justice services at a rate not exceeding mills 8250
for each one dollar of tax valuation, which amounts to 8251
(rate expressed in cents or dollars and cents) for each \$100 of 8252
tax valuation, for (number of years of the levy, or a 8253
continuing period of time)? 8254

FOR THE BOND ISSUE AND LEVY (OR LEVIES) 8255

AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)" 8256

(F) The board of elections promptly shall certify the 8257
results of the election to the tax commissioner and the county 8258
auditor. If a majority of the electors voting on the question 8259

vote for it, the board of county commissioners may proceed with 8260
issuance of the bonds and the levy and collection of the 8261
property tax for the debt service on the bonds and any 8262
anticipatory securities in the same manner and subject to the 8263
same limitations as for securities issued under section 133.18 8264
of the Revised Code, and with the levy and collection of the 8265
property tax or taxes for operating expenses and criminal 8266
justice services and for permanent improvements at the 8267
additional rate or any lesser rate in excess of the ten-mill 8268
limitation. Any securities issued by the board of commissioners 8269
under this section are Chapter 133. securities, as that term is 8270
defined in section 133.01 of the Revised Code. 8271

(G) (1) After the approval of a tax for operating expenses 8272
and criminal justice services under this section and before the 8273
time the first collection and distribution from the levy can be 8274
made, the board of county commissioners may anticipate a 8275
fraction of the proceeds of the levy and issue anticipation 8276
notes in a principal amount not exceeding fifty per cent of the 8277
total estimated proceeds of the tax to be collected during the 8278
first year of the levy. 8279

(2) After the approval of a tax under this section for 8280
permanent improvements to a criminal justice facility, the board 8281
of county commissioners may anticipate a fraction of the 8282
proceeds of the tax and issue anticipation notes in a principal 8283
amount not exceeding fifty per cent of the total estimated 8284
proceeds of the tax remaining to be collected in each year over 8285
a period of five years after issuance of the notes. 8286

Anticipation notes under this section shall be issued as 8287
provided in section 133.24 of the Revised Code. Notes issued 8288
under division (G) of this section shall have principal payments 8289

during each year after the year of their issuance over a period 8290
not to exceed five years, and may have a principal payment in 8291
the year of their issuance. 8292

(H) A tax for operating expenses and criminal justice 8293
services or for permanent improvements levied under this section 8294
for a specified number of years may be renewed or replaced in 8295
the same manner as a tax for current operating expenses or 8296
permanent improvements levied under section 5705.19 of the 8297
Revised Code. A tax levied under this section for a continuing 8298
period of time may be decreased in accordance with section 8299
5705.261 of the Revised Code. 8300

Sec. 5705.24. The board of county commissioners of any 8301
county, at any time and in any year, after providing the normal 8302
and customary percentage of the total general fund 8303
appropriations for the support of children services and the care 8304
and placement of children, by vote of two-thirds of all the 8305
members of said board may declare by resolution that the amount 8306
of taxes which may be raised within the ten-mill limitation will 8307
be insufficient to provide an adequate amount for the support of 8308
such children services, and that it is necessary to levy a tax 8309
in excess of the ten-mill limitation to supplement such general 8310
fund appropriations for such purpose. Taxes collected from a 8311
levy imposed under this section may be expended for any 8312
operating or capital improvement expenditure necessary for the 8313
support of children services and the care and placement of 8314
children. 8315

Such resolution shall conform to the requirements of 8316
section 5705.19 of the Revised Code, except that the levy may be 8317
for any number of years not exceeding ten. The resolution shall 8318
be certified to the board of elections not less than ninety days 8319

before the ~~general, primary, or special~~ election upon which it 8320
will be voted, ~~and which shall be a general election or a~~ 8321
special election held on a day on which a primary election may 8322
be held. The resolution shall be submitted in the manner 8323
provided in section 5705.25 of the Revised Code, ~~except that it~~ 8324
~~may be placed on the ballot in any such election.~~ 8325

If the majority of the electors voting on a levy to 8326
supplement general fund appropriations for the support of 8327
children services and the care and placement of children vote in 8328
favor thereof, the board may levy a tax within such county at 8329
the additional rate outside the ten-mill limitation during the 8330
period and for the purpose stated in the resolution or at any 8331
less rate or for any of the said years. 8332

After the approval of such levy and prior to the time when 8333
the first tax collection from such levy can be made, the board 8334
of county commissioners may anticipate a fraction of the 8335
proceeds of such levy and issue anticipation notes in a 8336
principal amount not to exceed fifty per cent of the total 8337
estimated proceeds of the levy throughout its life. 8338

Such notes shall be issued as provided in section 133.24 8339
of the Revised Code, shall have principal payments during each 8340
year after the year of their issuance over a period not 8341
exceeding the life of the levy, and may have a principal payment 8342
in the year of their issuance. 8343

Sec. 5705.25. (A) A copy of any resolution adopted as 8344
provided in section 5705.19 or 5705.2111 of the Revised Code 8345
shall be certified by the taxing authority to the board of 8346
elections of the proper county not less than ninety days before 8347
the general election in any year, and the board shall submit the 8348
proposal to the electors of the subdivision at the succeeding 8349

November election. In the case of a qualifying library levy, the board shall submit the question to the electors of the library district or association library district. Except as otherwise provided in this division, a resolution to renew an existing levy, regardless of the section of the Revised Code under which the tax was imposed, shall not be placed on the ballot unless the question is submitted at the general election held during the last year the tax to be renewed may be extended on the real and public utility property tax list and duplicate, or at ~~any~~ the general election or at the special election held on a day on which a primary election may be held, occurring in the ensuing year. The limitation of the foregoing sentence does not apply to a resolution to renew and increase or to renew part of an existing levy that was imposed under section 5705.191 of the Revised Code to supplement the general fund for the purpose of making appropriations for one or more of the following purposes: for public assistance, human or social services, relief, welfare, hospitalization, health, and support of general hospitals. The limitation of the second preceding sentence also does not apply to a resolution that proposes to renew two or more existing levies imposed under section 5705.222 or division (L) of section 5705.19 of the Revised Code, or under section 5705.21 or 5705.217 of the Revised Code, in which case the question shall be submitted on the date of the general election or the special election held on a day on which a primary election may be held, occurring during the last year at least one of the levies to be renewed may be extended on the real and public utility property tax list and duplicate, or at any such election held during the ensuing year. For purposes of this section, a levy shall be considered to be an "existing levy" through the year following the last year it can be placed on that tax list and duplicate.

The board shall make the necessary arrangements for the 8382
submission of such questions to the electors of such 8383
subdivision, library district, or association library district, 8384
and the election shall be conducted, canvassed, and certified in 8385
the same manner as regular elections in such subdivision, 8386
library district, or association library district for the 8387
election of county officers. Notice of the election shall be 8388
published in a newspaper of general circulation in the 8389
subdivision, library district, or association library district 8390
once a week for two consecutive weeks, or as provided in section 8391
7.16 of the Revised Code, prior to the election. If the board of 8392
elections operates and maintains a web site, the board of 8393
elections shall post notice of the election on its web site for 8394
thirty days prior to the election. The notice shall state the 8395
purpose, the proposed increase in rate expressed in dollars and 8396
cents for each one hundred dollars of valuation as well as in 8397
mills for each one dollar of valuation, the number of years 8398
during which the increase will be in effect, the first month and 8399
year in which the tax will be levied, and the time and place of 8400
the election. 8401

(B) The form of the ballots cast at an election held 8402
pursuant to division (A) of this section shall be as follows: 8403

"An additional tax for the benefit of (name of subdivision 8404
or public library) for the purpose of (purpose stated 8405
in the resolution) at a rate not exceeding 8406
mills for each one dollar of valuation, which amounts to (rate 8407
expressed in dollars and cents) for each one 8408
hundred dollars of valuation, for (life of indebtedness 8409
or number of years the levy is to run). 8410

8411

For the Tax Levy	8412
Against the Tax Levy	8413

" 8414

(C) If the levy is to be in effect for a continuing period 8415
of time, the notice of election and the form of ballot shall so 8416
state instead of setting forth a specified number of years for 8417
the levy. 8418

If the tax is to be placed on the current tax list, the 8419
form of the ballot shall be modified by adding, after the 8420
statement of the number of years the levy is to run, the phrase 8421
", commencing in (first year the tax is to be 8422
levied), first due in calendar year (first calendar 8423
year in which the tax shall be due)." 8424

If the levy submitted is a proposal to renew, increase, or 8425
decrease an existing levy, the form of the ballot specified in 8426
division (B) of this section may be changed by substituting for 8427
the words "An additional" at the beginning of the form, the 8428
words "A renewal of a" in case of a proposal to renew an 8429
existing levy in the same amount; the words "A renewal 8430
of mills and an increase of mills to constitute 8431
a" in the case of an increase; or the words "A renewal of part 8432
of an existing levy, being a reduction of mills, to 8433
constitute a" in the case of a decrease in the proposed levy. 8434

If the levy submitted is a proposal to renew two or more 8435
existing levies imposed under section 5705.222 or division (L) 8436
of section 5705.19 of the Revised Code, or under section 5705.21 8437
or 5705.217 of the Revised Code, the form of the ballot 8438
specified in division (B) of this section shall be modified by 8439
substituting for the words "an additional tax" the words "a 8440

renewal of(insert the number of levies to be renewed) 8441
existing taxes." 8442

If the levy submitted is a levy under section 5705.72 of 8443
the Revised Code or a proposal to renew, increase, or decrease 8444
an existing levy imposed under that section, the name of the 8445
subdivision shall be "the unincorporated area of 8446
(name of township)." 8447

The question covered by such resolution shall be submitted 8448
as a separate proposition but may be printed on the same ballot 8449
with any other proposition submitted at the same election, other 8450
than the election of officers. More than one such question may 8451
be submitted at the same election. 8452

(D) A levy voted in excess of the ten-mill limitation 8453
under this section shall be certified to the tax commissioner. 8454
In the first year of the levy, it shall be extended on the tax 8455
lists after the February settlement succeeding the election. If 8456
the additional tax is to be placed upon the tax list of the 8457
current year, as specified in the resolution providing for its 8458
submission, the result of the election shall be certified 8459
immediately after the canvass by the board of elections to the 8460
taxing authority, who shall make the necessary levy and certify 8461
it to the county auditor, who shall extend it on the tax lists 8462
for collection. After the first year, the tax levy shall be 8463
included in the annual tax budget that is certified to the 8464
county budget commission. 8465

Sec. 5705.251. (A) A copy of a resolution adopted under 8466
section 5705.212 or 5705.213 of the Revised Code shall be 8467
certified by the board of education to the board of elections of 8468
the proper county not less than ninety days before the date of 8469
the election specified in the resolution, ~~and the~~ which shall be 8470

a general election or a special election held on a day on which 8471
a primary election may be held. The board of elections shall 8472
submit the proposal to the electors of the school district at a- 8473
~~special the specified election to be held on that date.~~ The 8474
board of elections shall make the necessary arrangements for the 8475
submission of the question or questions to the electors of the 8476
school district, and the election shall be conducted, canvassed, 8477
and certified in the same manner as regular elections in the 8478
school district for the election of county officers. Notice of 8479
the election shall be published in a newspaper of general 8480
circulation in the subdivision once a week for two consecutive 8481
weeks, or as provided in section 7.16 of the Revised Code, prior 8482
to the election. If the board of elections operates and 8483
maintains a web site, the board of elections shall post notice 8484
of the election on its web site for thirty days prior to the 8485
election. 8486

(1) In the case of a resolution adopted under section 8487
5705.212 of the Revised Code, the notice shall state separately, 8488
for each tax being proposed, the purpose; the proposed increase 8489
in rate, expressed in dollars and cents for each one hundred 8490
dollars of valuation as well as in mills for each one dollar of 8491
valuation; the number of years during which the increase will be 8492
in effect; and the first calendar year in which the tax will be 8493
due. For an election on the question of a renewal levy, the 8494
notice shall state the purpose; the proposed rate, expressed in 8495
dollars and cents for each one hundred dollars of valuation as 8496
well as in mills for each one dollar of valuation; and the 8497
number of years the tax will be in effect. If the resolution is 8498
adopted under division (C) of that section, the rate of each tax 8499
being proposed shall be expressed as both the total rate and the 8500
portion of the total rate to be allocated to the qualifying 8501

school district and the portion to be allocated to partnering 8502
community schools. 8503

(2) In the case of a resolution adopted under section 8504
5705.213 of the Revised Code, the notice shall state the 8505
purpose; the amount proposed to be raised by the tax in the 8506
first year it is levied; the estimated average additional tax 8507
rate for the first year it is proposed to be levied, expressed 8508
in mills for each one dollar of valuation and in dollars and 8509
cents for each one hundred dollars of valuation; the number of 8510
years during which the increase will be in effect; and the first 8511
calendar year in which the tax will be due. The notice also 8512
shall state the amount by which the amount to be raised by the 8513
tax may be increased in each year after the first year. The 8514
amount of the allowable increase may be expressed in terms of a 8515
dollar increase over, or a percentage of, the amount raised by 8516
the tax in the immediately preceding year. For an election on 8517
the question of a renewal levy, the notice shall state the 8518
purpose; the amount proposed to be raised by the tax; the 8519
estimated tax rate, expressed in mills for each one dollar of 8520
valuation and in dollars and cents for each one hundred dollars 8521
of valuation; and the number of years the tax will be in effect. 8522

In any case, the notice also shall state the time and 8523
place of the election. 8524

(B) (1) The form of the ballot in an election on taxes 8525
proposed under section 5705.212 of the Revised Code shall be as 8526
follows: 8527

"Shall the school district be authorized to 8528
levy taxes for current expenses, the aggregate rate of which may 8529
increase in (number) increment(s) of not more than 8530
mill(s) for each dollar of valuation, from an original rate 8531

of mill(s) for each dollar of valuation, which amounts to 8532
..... (rate expressed in dollars and cents) for each one 8533
hundred dollars of valuation, to a maximum rate of 8534
mill(s) for each dollar of valuation, which amounts to 8535
(rate expressed in dollars and cents) for each one hundred 8536
dollars of valuation? The original tax is first proposed to be 8537
levied in (the first year of the tax), and the 8538
incremental tax in (the first year of the increment) (if 8539
more than one incremental tax is proposed in the resolution, the 8540
first year that each incremental tax is proposed to be levied 8541
shall be stated in the preceding format, and the increments 8542
shall be referred to as the first, second, third, or fourth 8543
increment, depending on their number). The aggregate rate of tax 8544
so authorized will (insert either, "expire with the 8545
original rate of tax which shall be in effect for years" 8546
or "be in effect for a continuing period of time"). 8547

FOR THE TAX LEVIES
AGAINST THE TAX LEVIES

"

If the tax is proposed by a qualifying school district 8552
under division (C) (1) of section 5705.212 of the Revised Code, 8553
the form of the ballot shall be modified by adding, after the 8554
phrase "each dollar of valuation," the following: "(of 8555
which mills is to be allocated to partnering community 8556
schools)." 8557

(2) The form of the ballot in an election on the question 8558
of a renewal levy under section 5705.212 of the Revised Code 8559
shall be as follows: 8560

"Shall the school district be authorized to 8561
renew a tax for current expenses at a rate not 8562
exceeding mills for each dollar of valuation, which 8563
amounts to (rate expressed in dollars and cents) for 8564
each one hundred dollars of valuation, for (number of 8565
years the levy shall be in effect, or a continuing period of 8566
time)? 8567

FOR THE TAX LEVY
AGAINST THE TAX LEVY

8568
8569
8570

"

8571

If the tax is proposed by a qualifying school district 8572
under division (C) (2) of section 5705.212 of the Revised Code 8573
and the total rate and the rates allocated to the school 8574
district and partnering community schools are to remain the same 8575
as those of the levy being renewed, the form of the ballot shall 8576
be modified by adding, after the phrase "each dollar of 8577
valuation," the following: "(of which mills is to be 8578
allocated to partnering community schools)." If the total rate 8579
is to be increased, the form of the ballot shall state that the 8580
proposal is to renew the existing tax with an increase in rate 8581
and shall state the increase in rate, the total rate resulting 8582
from the increase, and, of that rate, the portion of the rate to 8583
be allocated to partnering community schools. If the total rate 8584
is to be decreased, the form of the ballot shall state that the 8585
proposal is to renew a part of the existing tax and shall state 8586
the reduction in rate, the total rate resulting from the 8587
decrease, and, of that rate, the portion of the rate to be 8588
allocated to partnering community schools. 8589

(3) If a tax proposed by a ballot form prescribed in 8590

division (B) (1) or (2) of this section is to be placed on the 8591
current tax list, the form of the ballot shall be modified by 8592
adding, after the statement of the number of years the levy is 8593
to be in effect, the phrase ", commencing in (first 8594
year the tax is to be levied), first due in calendar 8595
year (first calendar year in which the tax shall be 8596
due)."

(C) The form of the ballot in an election on a tax 8598
proposed under section 5705.213 of the Revised Code shall be as 8599
follows: 8600

"Shall the school district be authorized to levy 8601
the following tax for current expenses? The tax will first be 8602
levied in (year) to raise (dollars). In the 8603
(number of years) following years, the tax will increase by not 8604
more than (per cent or dollar amount of increase) each 8605
year, so that, during (last year of the tax), the tax 8606
will raise approximately (dollars). The county auditor 8607
estimates that the rate of the tax per dollar of valuation will 8608
be mill(s), which amounts to \$...... per one hundred 8609
dollars of valuation, both during (first year of the tax) 8610
and mill(s), which amounts to \$...... per one hundred 8611
dollars of valuation, during (last year of the tax). The 8612
tax will not be levied after (year). 8613

FOR THE TAX LEVY
AGAINST THE TAX LEVY

" 8614

The form of the ballot in an election on the question of a 8618
renewal levy under section 5705.213 of the Revised Code shall be 8619

as follows: 8620

"Shall the school district be authorized to 8621
renew a tax for current expenses which will raise 8622
(dollars), estimated by the county auditor to be mills 8623
for each dollar of valuation, which amounts to (rate 8624
expressed in dollars and cents) for each one hundred dollars of 8625
valuation? The tax shall be in effect for (the number 8626
of years the levy shall be in effect, or a continuing period of 8627
time). 8628

FOR THE TAX LEVY
AGAINST THE TAX LEVY

8629

8630

8631

" 8632

If the tax is to be placed on the current tax list, the 8633
form of the ballot shall be modified by adding, after the 8634
statement of the number of years the levy is to be in effect, 8635
the phrase ", commencing in (first year the tax is to 8636
be levied), first due in calendar year (first 8637
calendar year in which the tax shall be due)." 8638

(D) The question covered by a resolution adopted under 8639
section 5705.212 or 5705.213 of the Revised Code shall be 8640
submitted as a separate question, but may be printed on the same 8641
ballot with any other question submitted at the same election, 8642
other than the election of officers. More than one question may 8643
be submitted at the same election. 8644

(E) Taxes voted in excess of the ten-mill limitation under 8645
division (B) or (C) of this section shall be certified to the 8646
tax commissioner. If an additional tax is to be placed upon the 8647
tax list of the current year, as specified in the resolution 8648

providing for its submission, the result of the election shall 8649
be certified immediately after the canvass by the board of 8650
elections to the board of education. The board of education 8651
immediately shall make the necessary levy and certify it to the 8652
county auditor, who shall extend it on the tax list for 8653
collection. After the first year, the levy shall be included in 8654
the annual tax budget that is certified to the county budget 8655
commission. 8656

Sec. 5705.261. The question of decrease of an increased 8657
rate of levy approved for a continuing period of time by the 8658
voters of a subdivision or, in the case of a qualifying library 8659
levy, the voters of the library district or association library 8660
district, may be initiated by the filing of a petition with the 8661
board of elections of the proper county not less than ninety 8662
days before the general election in any year requesting that an 8663
election be held on such question. Such petition shall state the 8664
amount of the proposed decrease in the rate of levy and shall be 8665
signed by qualified electors residing in the subdivision, 8666
library district, or association library district equal in 8667
number to at least ten per cent of the total number of votes 8668
cast in the subdivision, library district, or association 8669
library district for the office of governor at the most recent 8670
general election for that office. Only one such petition may be 8671
filed during each five-year period following the election at 8672
which the voters approved the increased rate for a continuing 8673
period of time. 8674

After determination by it that such petition is valid, the 8675
board of elections shall submit the question to the electors of 8676
the subdivision, library district, or association library 8677
district at the succeeding general election. The election shall 8678
be conducted, canvassed, and certified in the same manner as 8679

regular elections in such subdivision, library district, or 8680
association library district for county offices. Notice of the 8681
election shall be published in a newspaper of general 8682
circulation in the district once a week for two consecutive 8683
weeks, or as provided in section 7.16 of the Revised Code, prior 8684
to the election. If the board of elections operates and 8685
maintains a web site, the board of elections shall post notice 8686
of the election on its web site for thirty days prior to the 8687
election. The notice shall state the purpose, the amount of the 8688
proposed decrease in rate, and the time and place of the 8689
election. The form of the ballot cast at such election shall be 8690
prescribed by the secretary of state. The question covered by 8691
such petition shall be submitted as a separate proposition but 8692
it may be printed on the same ballot with any other propositions 8693
submitted at the same election other than the election of 8694
officers. If a majority of the qualified electors voting on the 8695
question of a decrease at such election approve the proposed 8696
decrease in rate, the result of the election shall be certified 8697
immediately after the canvass by the board of elections to the 8698
appropriate taxing authority, which shall thereupon, after the 8699
current year, cease to levy such increased rate or levy such tax 8700
at such reduced rate upon the duplicate of the subdivision, 8701
library district, or association library district. If notes have 8702
been issued in anticipation of the collection of such levy, the 8703
taxing authority shall continue to levy and collect under 8704
authority of the election authorizing the original levy such 8705
amounts as will be sufficient to pay the principal of and 8706
interest on such anticipation notes as the same fall due. 8707

In the case of a levy for the current expenses of a 8708
qualifying school district and of partnering community schools 8709
imposed under section 5705.192, division (B) of section 5705.21, 8710

division (C) of section 5705.212, or division ~~(J)~~ (I) of section 8711
5705.218 of the Revised Code for a continuing period of time, 8712
the rate allocated to the school district and to partnering 8713
community schools shall each be decreased by a number of mills 8714
per dollar that is proportionate to the decrease in the rate of 8715
the levy in proportion to the rate at which the levy was imposed 8716
before the decrease. 8717

Sec. 5705.55. (A) The board of directors of a lake 8718
facilities authority, by a vote of two-thirds of all its 8719
members, may at any time declare by resolution that the amount 8720
of taxes which may be raised within the ten-mill limitation by 8721
levies on the current tax duplicate will be insufficient to 8722
provide an adequate amount for the necessary requirements of the 8723
authority, that it is necessary to levy a tax in excess of such 8724
limitation for any of the purposes specified in divisions (A), 8725
(B), (F), and (H) of section 5705.19 of the Revised Code, and 8726
that the question of such additional tax levy shall be submitted 8727
by the board to the electors residing within the boundaries of 8728
the impacted lake district on the day of a ~~primary or~~ general 8729
election or a special election held on a day on which a primary 8730
election may be held. The resolution shall conform to section 8731
5705.19 of the Revised Code, except that the tax levy may be in 8732
effect for no more than five years, as set forth in the 8733
resolution, unless the levy is for the payment of debt charges, 8734
and the total number of mills levied for each dollar of taxable 8735
valuation that may be levied under this section for any tax year 8736
shall not exceed one mill. If the levy is for the payment of 8737
debt charges, the levy shall be for the life of the bond 8738
indebtedness. 8739

The resolution shall specify the date of holding the 8740
election, which shall not be earlier than ninety days after the 8741

adoption and certification of the resolution to the board of 8742
elections. The resolution shall not include a levy on the 8743
current tax list and duplicate unless the election is to be held 8744
at or prior to the first Tuesday after the first Monday in 8745
November of the current tax year. 8746

The resolution shall be certified to the board of 8747
elections of the proper county or counties not less than ninety 8748
days before the date of the election. The resolution shall go 8749
into immediate effect upon its passage, and no publication of 8750
the resolution shall be necessary other than that provided in 8751
the notice of election. Section 5705.25 of the Revised Code 8752
shall govern the arrangements for the submission of such 8753
question and other matters concerning the election, to which 8754
that section refers, except that the election shall be held on 8755
the date specified in the resolution. If a majority of the 8756
electors voting on the question so submitted in an election vote 8757
in favor of the levy, the board of directors may forthwith make 8758
the necessary levy within the boundaries of the impacted lake 8759
district at the additional rate in excess of the ten-mill 8760
limitation on the tax list, for the purpose stated in the 8761
resolution. The tax levy shall be included in the next annual 8762
tax budget that is certified to the county budget commission. 8763

(B) The form of the ballot in an election held on the 8764
question of levying a tax proposed pursuant to this section 8765
shall be as follows or in any other form acceptable to the 8766
secretary of state: 8767

"A tax for the benefit of (name of lake facilities 8768
authority) for the purpose of at a rate 8769
not exceeding mills for each one dollar of valuation, 8770
which amounts to (rate expressed in dollars and 8771

cents) for each one hundred dollars of valuation, 8772
for (life of indebtedness or number of years the 8773
levy is to run). 8774

For the Tax Levy
Against the Tax Levy

8775
8776
8777

"

8778

(C) On approval of the levy, notes may be issued in 8779
anticipation of the collection of the proceeds of the tax levy, 8780
other than the proceeds to be received for the payment of bond 8781
debt charges, in the amount and manner and at the times as are 8782
provided in section 5705.193 of the Revised Code, for the 8783
issuance of notes by a county in anticipation of the proceeds of 8784
a tax levy. The lake facilities authority may borrow money in 8785
anticipation of the collection of current revenues as provided 8786
in section 133.10 of the Revised Code. 8787

(D) If a tax is levied under this section in a tax year, 8788
no other taxing authority of a subdivision or taxing unit, 8789
including a port authority, may levy a tax on property in the 8790
impacted lake district in the same tax year if the purpose of 8791
the levy is substantially the same as the purpose for which the 8792
lake facilities authority of the impacted lake district was 8793
created. 8794

Sec. 5705.72. (A) As used in this section and in section 8795
5705.25 of the Revised Code with regard to a levy submitted 8796
under this section, "electors" means electors of the 8797
unincorporated area of a township. 8798

(B) The board of trustees of any township that withdraws 8799
or proposes by resolution to withdraw the unincorporated area of 8800

the township from a regional transit authority under section 8801
306.55 of the Revised Code, by vote of two-thirds of all the 8802
members of the board of trustees, may declare by resolution that 8803
the amount of taxes that may be raised within the ten-mill 8804
limitation will be insufficient to provide transportation 8805
services to the unincorporated area of the township and that it 8806
is necessary to levy a tax in excess of that limitation within 8807
the unincorporated area of that township for the purpose of 8808
providing transportation services for the movement of persons 8809
within, from, or to the unincorporated area of that township. 8810

The resolution shall specify the necessary amount of the 8811
increase in rate to levy, the purpose of such increase, and the 8812
number of years, not exceeding ten, during which the rate 8813
increase shall be in effect, which may or may not include a levy 8814
upon the tax list of the current year. 8815

The resolution shall be submitted to the proper county 8816
board of elections not less than ninety days before the date of 8817
the election at which the question will appear on the ballot and 8818
in the manner provided by section 5705.25 of the Revised Code, ~~7-~~ 8819
~~except that the~~. The question may be submitted to electors at a 8820
general election or a special election held on a ~~date consistent~~ 8821
~~with section 3501.01 of the Revised Code~~ day on which a primary 8822
election may be held. 8823

A resolution adopted by the board of trustees of a 8824
township under this section may be combined with a resolution 8825
for the withdrawal of the unincorporated area of the township 8826
from a regional transit authority as provided in section 306.55 8827
of the Revised Code, by vote of two-thirds of all members of the 8828
board. The board may certify the combined resolution to the 8829
board of elections as a combined question. The question 8830

appearing on the ballot shall be as provided in section 5705.252 8831
of the Revised Code. 8832

When electors have approved a tax levy under this section, 8833
the board of township trustees may anticipate a fraction of the 8834
proceeds of the levy and issue anticipation notes as authorized 8835
by section 5705.191 of the Revised Code for a current expense 8836
levy with a fixed term, and may anticipate the collection of 8837
current revenue under section 133.10 of the Revised Code. 8838

Sec. 5739.021. (A) For the purpose of providing additional 8839
general revenues for the county, supporting criminal and 8840
administrative justice services in the county, funding a 8841
regional transportation improvement project under section 8842
5595.06 of the Revised Code, or any combination of the 8843
foregoing, and to pay the expenses of administering such levy, 8844
any county may levy a tax at the rate of not more than one per 8845
cent upon every retail sale made in the county, except sales of 8846
watercraft and outboard motors required to be titled pursuant to 8847
Chapter 1548. of the Revised Code and sales of motor vehicles, 8848
and may increase the rate of an existing tax to not more than 8849
one per cent. The rate of any tax levied pursuant to this 8850
section shall be a multiple of one-fourth or one-tenth of one 8851
per cent. 8852

The tax shall be levied and the rate increased pursuant to 8853
a resolution of the board of county commissioners. The 8854
resolution shall state the purpose for which the tax is to be 8855
levied and the number of years for which the tax is to be 8856
levied, or that it is for a continuing period of time. If the 8857
tax is to be levied for the purpose of providing additional 8858
general revenues and for the purpose of supporting criminal and 8859
administrative justice services, the resolution shall state the 8860

rate or amount of the tax to be apportioned to each such 8861
purpose. The rate or amount may be different for each year the 8862
tax is to be levied, but the rates or amounts actually 8863
apportioned each year shall not be different from that stated in 8864
the resolution for that year. If the resolution is adopted as an 8865
emergency measure necessary for the immediate preservation of 8866
the public peace, health, or safety, it must receive an 8867
affirmative vote of all of the members of the board of county 8868
commissioners and shall state the reasons for such necessity. 8869
The board shall deliver a certified copy of the resolution to 8870
the tax commissioner, not later than the sixty-fifth day prior 8871
to the date on which the tax is to become effective, which shall 8872
be the first day of the calendar quarter. 8873

Prior to the adoption of any resolution under this 8874
section, the board of county commissioners shall conduct two 8875
public hearings on the resolution, the second hearing to be not 8876
less than three nor more than ten days after the first. Notice 8877
of the date, time, and place of the hearings shall be given by 8878
publication in a newspaper of general circulation in the county, 8879
or as provided in section 7.16 of the Revised Code, once a week 8880
on the same day of the week for two consecutive weeks, the 8881
second publication being not less than ten nor more than thirty 8882
days prior to the first hearing. 8883

Except as provided in division (B)(3) of this section, the 8884
resolution shall be subject to a referendum as provided in 8885
sections 305.31 to 305.41 of the Revised Code. 8886

If a petition for a referendum is filed, the county 8887
auditor with whom the petition was filed shall, within five 8888
days, notify the board of county commissioners and the tax 8889
commissioner of the filing of the petition by certified mail. If 8890

the board of elections with which the petition was filed 8891
declares the petition invalid, the board of elections, within 8892
five days, shall notify the board of county commissioners and 8893
the tax commissioner of that declaration by certified mail. If 8894
the petition is declared to be invalid, the effective date of 8895
the tax or increased rate of tax levied by this section shall be 8896
the first day of a calendar quarter following the expiration of 8897
sixty-five days from the date the commissioner receives notice 8898
from the board of elections that the petition is invalid. 8899

(B) (1) A resolution that is not adopted as an emergency 8900
measure may direct the board of elections to submit the question 8901
of levying the tax or increasing the rate of tax to the electors 8902
of the county at a general election or a special election held 8903
on a day on which a primary election may be held on the date, 8904
as specified by the board of county commissioners in the 8905
resolution, provided that the election occurs not less than 8906
ninety days after a certified copy of such resolution is 8907
transmitted to the board of elections ~~and the election is not~~ 8908
~~held in February or August of any year.~~ Upon transmission of the 8909
resolution to the board of elections, the board of county 8910
commissioners shall notify the tax commissioner in writing of 8911
the levy question to be submitted to the electors. No resolution 8912
adopted under this division shall go into effect unless approved 8913
by a majority of those voting upon it, and, except as provided 8914
in division (B) (3) of this section, shall become effective on 8915
the first day of a calendar quarter following the expiration of 8916
sixty-five days from the date the tax commissioner receives 8917
notice from the board of elections of the affirmative vote. 8918

(2) A resolution that is adopted as an emergency measure 8919
shall go into effect as provided in division (A) of this 8920
section, but may direct the board of elections to submit the 8921

question of repealing the tax or increase in the rate of the tax 8922
to the electors of the county at the next general election in 8923
the county occurring not less than ninety days after a certified 8924
copy of the resolution is transmitted to the board of elections. 8925
Upon transmission of the resolution to the board of elections, 8926
the board of county commissioners shall notify the tax 8927
commissioner in writing of the levy question to be submitted to 8928
the electors. The ballot question shall be the same as that 8929
prescribed in section 5739.022 of the Revised Code. The board of 8930
elections shall notify the board of county commissioners and the 8931
tax commissioner of the result of the election immediately after 8932
the result has been declared. If a majority of the qualified 8933
electors voting on the question of repealing the tax or increase 8934
in the rate of the tax vote for repeal of the tax or repeal of 8935
the increase, the board of county commissioners, on the first 8936
day of a calendar quarter following the expiration of sixty-five 8937
days after the date the board and tax commissioner receive 8938
notice of the result of the election, shall, in the case of a 8939
repeal of the tax, cease to levy the tax, or, in the case of a 8940
repeal of an increase in the rate of the tax, cease to levy the 8941
increased rate and levy the tax at the rate at which it was 8942
imposed immediately prior to the increase in rate. 8943

(3) If a vendor makes a sale in this state by printed 8944
catalog and the consumer computed the tax on the sale based on 8945
local rates published in the catalog, any tax levied or repealed 8946
or rate changed under this section shall not apply to such a 8947
sale until the first day of a calendar quarter following the 8948
expiration of one hundred twenty days from the date of notice by 8949
the tax commissioner pursuant to division (H) of this section. 8950

(C) If a resolution is rejected at a referendum or if a 8951
resolution adopted after January 1, 1982, as an emergency 8952

measure is repealed by the electors pursuant to division (B) (2) 8953
of this section or section 5739.022 of the Revised Code, then 8954
for one year after the date of the election at which the 8955
resolution was rejected or repealed the board of county 8956
commissioners may not adopt any resolution authorized by this 8957
section as an emergency measure. 8958

(D) The board of county commissioners, at any time while a 8959
tax levied under this section is in effect, may by resolution 8960
reduce the rate at which the tax is levied to a lower rate 8961
authorized by this section. Any reduction in the rate at which 8962
the tax is levied shall be made effective on the first day of a 8963
calendar quarter next following the sixty-fifth day after a 8964
certified copy of the resolution is delivered to the tax 8965
commissioner. 8966

(E) The tax on every retail sale subject to a tax levied 8967
pursuant to this section shall be in addition to the tax levied 8968
by section 5739.02 of the Revised Code and any tax levied 8969
pursuant to section 5739.023 or 5739.026 of the Revised Code. 8970

A county that levies a tax pursuant to this section shall 8971
levy a tax at the same rate pursuant to section 5741.021 of the 8972
Revised Code. 8973

The additional tax levied by the county shall be collected 8974
pursuant to section 5739.025 of the Revised Code. If the 8975
additional tax or some portion thereof is levied for the purpose 8976
of criminal and administrative justice services, the revenue 8977
from the tax, or the amount or rate apportioned to that purpose, 8978
shall be credited to a special fund created in the county 8979
treasury for receipt of that revenue. 8980

Any tax levied pursuant to this section is subject to the 8981

exemptions provided in section 5739.02 of the Revised Code and 8982
in addition shall not be applicable to sales not within the 8983
taxing power of a county under the Constitution of the United 8984
States or the Ohio Constitution. 8985

(F) For purposes of this section, a copy of a resolution 8986
is "certified" when it contains a written statement attesting 8987
that the copy is a true and exact reproduction of the original 8988
resolution. 8989

(G) If a board of commissioners intends to adopt a 8990
resolution to levy a tax in whole or in part for the purpose of 8991
criminal and administrative justice services, the board shall 8992
prepare and make available at the first public hearing at which 8993
the resolution is considered a statement containing the 8994
following information: 8995

(1) For each of the two preceding fiscal years, the amount 8996
of expenditures made by the county from the county general fund 8997
for the purpose of criminal and administrative justice services; 8998

(2) For the fiscal year in which the resolution is 8999
adopted, the board's estimate of the amount of expenditures to 9000
be made by the county from the county general fund for the 9001
purpose of criminal and administrative justice services; 9002

(3) For each of the two fiscal years after the fiscal year 9003
in which the resolution is adopted, the board's preliminary plan 9004
for expenditures to be made from the county general fund for the 9005
purpose of criminal and administrative justice services, both 9006
under the assumption that the tax will be imposed for that 9007
purpose and under the assumption that the tax would not be 9008
imposed for that purpose, and for expenditures to be made from 9009
the special fund created under division (E) of this section 9010

under the assumption that the tax will be imposed for that 9011
purpose. 9012

The board shall prepare the statement and the preliminary 9013
plan using the best information available to the board at the 9014
time the statement is prepared. Neither the statement nor the 9015
preliminary plan shall be used as a basis to challenge the 9016
validity of the tax in any court of competent jurisdiction, nor 9017
shall the statement or preliminary plan limit the authority of 9018
the board to appropriate, pursuant to section 5705.38 of the 9019
Revised Code, an amount different from that specified in the 9020
preliminary plan. 9021

(H) Upon receipt from a board of county commissioners of a 9022
certified copy of a resolution required by division (A) or (D) 9023
of this section, or from the board of elections of a notice of 9024
the results of an election required by division (A) or (B) (1) or 9025
(2) of this section, the tax commissioner shall provide notice 9026
of a tax rate change in a manner that is reasonably accessible 9027
to all affected vendors. The commissioner shall provide this 9028
notice at least sixty days prior to the effective date of the 9029
rate change. The commissioner, by rule, may establish the method 9030
by which notice will be provided. 9031

(I) As used in this section, "criminal and administrative 9032
justice services" means the exercise by the county sheriff of 9033
all powers and duties vested in that office by law; the exercise 9034
by the county prosecuting attorney of all powers and duties 9035
vested in that office by law; the exercise by any court in the 9036
county of all powers and duties vested in that court; the 9037
exercise by the clerk of the court of common pleas, any clerk of 9038
a municipal court having jurisdiction throughout the county, or 9039
the clerk of any county court of all powers and duties vested in 9040

the clerk by law except, in the case of the clerk of the court 9041
of common pleas, the titling of motor vehicles or watercraft 9042
pursuant to Chapter 1548. or 4505. of the Revised Code; the 9043
exercise by the county coroner of all powers and duties vested 9044
in that office by law; making payments to any other public 9045
agency or a private, nonprofit agency, the purposes of which in 9046
the county include the diversion, adjudication, detention, or 9047
rehabilitation of criminals or juvenile offenders; the operation 9048
and maintenance of any detention facility, as defined in section 9049
2921.01 of the Revised Code; and the construction, acquisition, 9050
equipping, or repair of such a detention facility, including the 9051
payment of any debt charges incurred in the issuance of 9052
securities pursuant to Chapter 133. of the Revised Code for the 9053
purpose of constructing, acquiring, equipping, or repairing such 9054
a facility. 9055

Sec. 5739.026. (A) A board of county commissioners may 9056
levy a tax on every retail sale in the county, except sales of 9057
watercraft and outboard motors required to be titled pursuant to 9058
Chapter 1548. of the Revised Code and sales of motor vehicles, 9059
at a rate of not more than one-half of one per cent and may 9060
increase the rate of an existing tax to not more than one-half 9061
of one per cent to pay the expenses of administering the tax 9062
and, except as provided in division (A)(6) of this section, for 9063
any one or more of the following purposes provided that the 9064
aggregate levy for all such purposes does not exceed one-half of 9065
one per cent: 9066

(1) To provide additional revenues for the payment of 9067
bonds or notes issued in anticipation of bonds issued by a 9068
convention facilities authority established by the board of 9069
county commissioners under Chapter 351. of the Revised Code and 9070
to provide additional operating revenues for the convention 9071

facilities authority;	9072
(2) To provide additional revenues for a transit authority operating in the county;	9073 9074
(3) To provide additional revenue for the county's general fund;	9075 9076
(4) To provide additional revenue for permanent improvements to be distributed by the community improvements board in accordance with section 307.283 and to pay principal, interest, and premium on bonds issued under section 307.284 of the Revised Code;	9077 9078 9079 9080 9081
(5) To provide additional revenue for the acquisition, construction, equipping, or repair of any specific permanent improvement or any class or group of permanent improvements, which improvement or class or group of improvements shall be enumerated in the resolution required by division (D) of this section, and to pay principal, interest, premium, and other costs associated with the issuance of bonds or notes in anticipation of bonds issued pursuant to Chapter 133. of the Revised Code for the acquisition, construction, equipping, or repair of the specific permanent improvement or class or group of permanent improvements;	9082 9083 9084 9085 9086 9087 9088 9089 9090 9091 9092
(6) To provide revenue for the implementation and operation of a 9-1-1 system in the county. If the tax is levied or the rate increased exclusively for such purpose, the tax shall not be levied or the rate increased for more than five years. At the end of the last year the tax is levied or the rate increased, any balance remaining in the special fund established for such purpose shall remain in that fund and be used exclusively for such purpose until the fund is completely	9093 9094 9095 9096 9097 9098 9099 9100

expended, and, notwithstanding section 5705.16 of the Revised Code, the board of county commissioners shall not petition for the transfer of money from such special fund, and the tax commissioner shall not approve such a petition.

If the tax is levied or the rate increased for such purpose for more than five years, the board of county commissioners also shall levy the tax or increase the rate of the tax for one or more of the purposes described in divisions (A) (1) to (5) of this section and shall prescribe the method for allocating the revenues from the tax each year in the manner required by division (C) of this section.

(7) To provide additional revenue for the operation or maintenance of a detention facility, as that term is defined under division (F) of section 2921.01 of the Revised Code;

(8) To provide revenue to finance the construction or renovation of a sports facility, but only if the tax is levied for that purpose in the manner prescribed by section 5739.028 of the Revised Code.

As used in division (A) (8) of this section:

(a) "Sports facility" means a facility intended to house major league professional athletic teams.

(b) "Constructing" or "construction" includes providing fixtures, furnishings, and equipment.

(9) To provide additional revenue for the acquisition of agricultural easements, as defined in section 5301.67 of the Revised Code; to pay principal, interest, and premium on bonds issued under section 133.60 of the Revised Code; and for the supervision and enforcement of agricultural easements held by the county;

(10) To provide revenue for the provision of ambulance, 9130
paramedic, or other emergency medical services; 9131

(11) To provide revenue for the operation of a lake 9132
facilities authority and the remediation of an impacted 9133
watershed by a lake facilities authority, as provided in Chapter 9134
353. of the Revised Code; 9135

(12) To provide additional revenue for a regional 9136
transportation improvement project under section 5595.06 of the 9137
Revised Code. 9138

Pursuant to section 755.171 of the Revised Code, a board 9139
of county commissioners may pledge and contribute revenue from a 9140
tax levied for the purpose of division (A) (5) of this section to 9141
the payment of debt charges on bonds issued under section 755.17 9142
of the Revised Code. 9143

The rate of tax shall be a multiple of one-fourth or one- 9144
tenth of one per cent, unless a portion of the rate of an 9145
existing tax levied under section 5739.023 of the Revised Code 9146
has been reduced, and the rate of tax levied under this section 9147
has been increased, pursuant to section 5739.028 of the Revised 9148
Code, in which case the aggregate of the rates of tax levied 9149
under this section and section 5739.023 of the Revised Code 9150
shall be a multiple of one-fourth or one-tenth of one per cent. 9151

The tax shall be levied and the rate increased pursuant to 9152
a resolution adopted by a majority of the members of the board. 9153
The board shall deliver a certified copy of the resolution to 9154
the tax commissioner, not later than the sixty-fifth day prior 9155
to the date on which the tax is to become effective, which shall 9156
be the first day of a calendar quarter. 9157

Prior to the adoption of any resolution to levy the tax or 9158

to increase the rate of tax exclusively for the purpose set 9159
forth in division (A) (3) of this section, the board of county 9160
commissioners shall conduct two public hearings on the 9161
resolution, the second hearing to be no fewer than three nor 9162
more than ten days after the first. Notice of the date, time, 9163
and place of the hearings shall be given by publication in a 9164
newspaper of general circulation in the county, or as provided 9165
in section 7.16 of the Revised Code, once a week on the same day 9166
of the week for two consecutive weeks. The second publication 9167
shall be no fewer than ten nor more than thirty days prior to 9168
the first hearing. Except as provided in division (E) of this 9169
section, the resolution shall be subject to a referendum as 9170
provided in sections 305.31 to 305.41 of the Revised Code. If 9171
the resolution is adopted as an emergency measure necessary for 9172
the immediate preservation of the public peace, health, or 9173
safety, it must receive an affirmative vote of all of the 9174
members of the board of county commissioners and shall state the 9175
reasons for the necessity. 9176

If the tax is for more than one of the purposes set forth 9177
in divisions (A) (1) to (7), (9), (10), and (12) of this section, 9178
or is exclusively for one of the purposes set forth in division 9179
(A) (1), (2), (4), (5), (6), (7), (9), (10), or (12) of this 9180
section, the resolution shall not go into effect unless it is 9181
approved by a majority of the electors voting on the question of 9182
the tax. 9183

(B) The board of county commissioners shall adopt a 9184
resolution under section 351.02 of the Revised Code creating the 9185
convention facilities authority, or under section 307.283 of the 9186
Revised Code creating the community improvements board, before 9187
adopting a resolution levying a tax for the purpose of a 9188
convention facilities authority under division (A) (1) of this 9189

section or for the purpose of a community improvements board 9190
under division (A) (4) of this section. 9191

(C) (1) If the tax is to be used for more than one of the 9192
purposes set forth in divisions (A) (1) to (7), (9), (10), and 9193
(12) of this section, the board of county commissioners shall 9194
establish the method that will be used to determine the amount 9195
or proportion of the tax revenue received by the county during 9196
each year that will be distributed for each of those purposes, 9197
including, if applicable, provisions governing the reallocation 9198
of a convention facilities authority's allocation if the 9199
authority is dissolved while the tax is in effect. The 9200
allocation method may provide that different proportions or 9201
amounts of the tax shall be distributed among the purposes in 9202
different years, but it shall clearly describe the method that 9203
will be used for each year. Except as otherwise provided in 9204
division (C) (2) of this section, the allocation method 9205
established by the board is not subject to amendment during the 9206
life of the tax. 9207

(2) Subsequent to holding a public hearing on the proposed 9208
amendment, the board of county commissioners may amend the 9209
allocation method established under division (C) (1) of this 9210
section for any year, if the amendment is approved by the 9211
governing board of each entity whose allocation for the year 9212
would be reduced by the proposed amendment. In the case of a tax 9213
that is levied for a continuing period of time, the board may 9214
not so amend the allocation method for any year before the sixth 9215
year that the tax is in effect. 9216

(a) If the additional revenues provided to the convention 9217
facilities authority are pledged by the authority for the 9218
payment of convention facilities authority revenue bonds for as 9219

long as such bonds are outstanding, no reduction of the 9220
authority's allocation of the tax shall be made for any year 9221
except to the extent that the reduced authority allocation, when 9222
combined with the authority's other revenues pledged for that 9223
purpose, is sufficient to meet the debt service requirements for 9224
that year on such bonds. 9225

(b) If the additional revenues provided to the county are 9226
pledged by the county for the payment of bonds or notes 9227
described in division (A) (4) or (5) of this section, for as long 9228
as such bonds or notes are outstanding, no reduction of the 9229
county's or the community improvements board's allocation of the 9230
tax shall be made for any year, except to the extent that the 9231
reduced county or community improvements board allocation is 9232
sufficient to meet the debt service requirements for that year 9233
on such bonds or notes. 9234

(c) If the additional revenues provided to the transit 9235
authority are pledged by the authority for the payment of 9236
revenue bonds issued under section 306.37 of the Revised Code, 9237
for as long as such bonds are outstanding, no reduction of the 9238
authority's allocation of tax shall be made for any year, except 9239
to the extent that the authority's reduced allocation, when 9240
combined with the authority's other revenues pledged for that 9241
purpose, is sufficient to meet the debt service requirements for 9242
that year on such bonds. 9243

(d) If the additional revenues provided to the county are 9244
pledged by the county for the payment of bonds or notes issued 9245
under section 133.60 of the Revised Code, for so long as the 9246
bonds or notes are outstanding, no reduction of the county's 9247
allocation of the tax shall be made for any year, except to the 9248
extent that the reduced county allocation is sufficient to meet 9249

the debt service requirements for that year on the bonds or 9250
notes. 9251

(D) (1) The resolution levying the tax or increasing the 9252
rate of tax shall state the rate of the tax or the rate of the 9253
increase; the purpose or purposes for which it is to be levied; 9254
the number of years for which it is to be levied or that it is 9255
for a continuing period of time; the allocation method required 9256
by division (C) of this section; and if required to be submitted 9257
to the electors of the county under division (A) of this 9258
section, the date of the election at which the proposal shall be 9259
submitted to the electors of the county, which shall be a 9260
general election or a special election held on a day on which a 9261
primary election may be held, occurring not less than ninety 9262
days after the certification of a copy of the resolution to the 9263
board of elections ~~and, if the tax is to be levied exclusively~~ 9264
~~for the purpose set forth in division (A) (3) of this section,~~ 9265
~~shall not occur in August of any year.~~ Upon certification of the 9266
resolution to the board of elections, the board of county 9267
commissioners shall notify the tax commissioner in writing of 9268
the levy question to be submitted to the electors. If approved 9269
by a majority of the electors, the tax shall become effective on 9270
the first day of a calendar quarter next following the sixty- 9271
fifth day following the date the board of county commissioners 9272
and tax commissioner receive from the board of elections the 9273
certification of the results of the election, except as provided 9274
in division (E) of this section. 9275

(2) (a) A resolution specifying that the tax is to be used 9276
exclusively for the purpose set forth in division (A) (3) of this 9277
section that is not adopted as an emergency measure may direct 9278
the board of elections to submit the question of levying the tax 9279
or increasing the rate of the tax to the electors of the county 9280

at a general election or a special election held on a day on 9281
which a primary election may be held ~~on the date~~, as specified 9282
by the board of county commissioners in the resolution, provided 9283
that the election occurs not less than ninety days after the 9284
resolution is certified to the board of elections ~~and the~~ 9285
~~election is not held in August of any year.~~ Upon certification 9286
of the resolution to the board of elections, the board of county 9287
commissioners shall notify the tax commissioner in writing of 9288
the levy question to be submitted to the electors. No resolution 9289
adopted under division (D) (2) (a) of this section shall go into 9290
effect unless approved by a majority of those voting upon it 9291
and, except as provided in division (E) of this section, not 9292
until the first day of a calendar quarter following the 9293
expiration of sixty-five days from the date the tax commissioner 9294
receives notice from the board of elections of the affirmative 9295
vote. 9296

(b) A resolution specifying that the tax is to be used 9297
exclusively for the purpose set forth in division (A) (3) of this 9298
section that is adopted as an emergency measure shall become 9299
effective as provided in division (A) of this section, but may 9300
direct the board of elections to submit the question of 9301
repealing the tax or increase in the rate of the tax to the 9302
electors of the county at the next general election in the 9303
county occurring not less than ninety days after the resolution 9304
is certified to the board of elections. Upon certification of 9305
the resolution to the board of elections, the board of county 9306
commissioners shall notify the tax commissioner in writing of 9307
the levy question to be submitted to the electors. The ballot 9308
question shall be the same as that prescribed in section 9309
5739.022 of the Revised Code. The board of elections shall 9310
notify the board of county commissioners and the tax 9311

commissioner of the result of the election immediately after the 9312
result has been declared. If a majority of the qualified 9313
electors voting on the question of repealing the tax or increase 9314
in the rate of the tax vote for repeal of the tax or repeal of 9315
the increase, the board of county commissioners, on the first 9316
day of a calendar quarter following the expiration of sixty-five 9317
days after the date the board and tax commissioner received 9318
notice of the result of the election, shall, in the case of a 9319
repeal of the tax, cease to levy the tax, or, in the case of a 9320
repeal of an increase in the rate of the tax, cease to levy the 9321
increased rate and levy the tax at the rate at which it was 9322
imposed immediately prior to the increase in rate. 9323

(c) A board of county commissioners, by resolution, may 9324
reduce the rate of a tax levied exclusively for the purpose set 9325
forth in division (A) (3) of this section to a lower rate 9326
authorized by this section. Any such reduction shall be made 9327
effective on the first day of the calendar quarter next 9328
following the sixty-fifth day after the tax commissioner 9329
receives a certified copy of the resolution from the board. 9330

(E) If a vendor makes a sale in this state by printed 9331
catalog and the consumer computed the tax on the sale based on 9332
local rates published in the catalog, any tax levied or repealed 9333
or rate changed under this section shall not apply to such a 9334
sale until the first day of a calendar quarter following the 9335
expiration of one hundred twenty days from the date of notice by 9336
the tax commissioner pursuant to division (G) of this section. 9337

(F) The tax levied pursuant to this section shall be in 9338
addition to the tax levied by section 5739.02 of the Revised 9339
Code and any tax levied pursuant to section 5739.021 or 5739.023 9340
of the Revised Code. 9341

A county that levies a tax pursuant to this section shall 9342
levy a tax at the same rate pursuant to section 5741.023 of the 9343
Revised Code. 9344

The additional tax levied by the county shall be collected 9345
pursuant to section 5739.025 of the Revised Code. 9346

Any tax levied pursuant to this section is subject to the 9347
exemptions provided in section 5739.02 of the Revised Code and 9348
in addition shall not be applicable to sales not within the 9349
taxing power of a county under the Constitution of the United 9350
States or the Ohio Constitution. 9351

(G) Upon receipt from a board of county commissioners of a 9352
certified copy of a resolution required by division (A) of this 9353
section, or from the board of elections a notice of the results 9354
of an election required by division (D) (1), (2) (a), (b), or (c) 9355
of this section, the tax commissioner shall provide notice of a 9356
tax rate change in a manner that is reasonably accessible to all 9357
affected vendors. The commissioner shall provide this notice at 9358
least sixty days prior to the effective date of the rate change. 9359
The commissioner, by rule, may establish the method by which 9360
notice will be provided. 9361

Sec. 5739.028. As used in this section "sports facility" 9362
and "constructing" have the same meanings as in division (A) (8) 9363
of section 5739.026 of the Revised Code. 9364

This section applies only to taxes levied pursuant to 9365
sections 5739.023 and 5741.022 of the Revised Code by a regional 9366
transit authority created under section 306.31 of the Revised 9367
Code for a continuing period of time and at an aggregate rate, 9368
~~on the effective date of this section July 19, 1995,~~ greater 9369
than one-half of one per cent on every retail sale made in the 9370

territory of the transit authority. 9371

The board of county commissioners of the most populous 9372
county in the territory of a regional transit authority levying 9373
a tax to which this section applies may adopt a resolution not 9374
later than one hundred eighty days after ~~the effective date of~~ 9375
~~this section~~ July 19, 1995 proposing to reduce the rate of such 9376
a tax and to increase by the same extent the rate of tax levied 9377
under sections 5739.026 and 5741.023 of the Revised Code for the 9378
purpose of constructing or renovating a sports facility. The 9379
total reduction in the rate of taxes levied by a transit 9380
authority and the increase in the rate of tax levied for the 9381
purpose of constructing or renovating a sports facility shall 9382
not exceed one-tenth of one per cent upon retail sales made in 9383
the territory of the transit authority; provided, the amount of 9384
taxes received by the county for the purpose of constructing or 9385
renovating a sports facility under this section shall not exceed 9386
four million five hundred thousand dollars in any calendar year. 9387
Any amounts received by a county in a calendar year in excess of 9388
four million five hundred thousand dollars pursuant to this 9389
section shall be paid to the transit authority by the county 9390
within forty-five days following receipt by the county. 9391

The resolution shall specify that the rate of tax levied 9392
by the transit authority will be reduced and that a tax will be 9393
levied at the same rate for the purpose of constructing or 9394
renovating a sports facility; the rate by which the tax levied 9395
by the transit authority will be reduced and by which the tax 9396
levied for the purpose of constructing or renovating a sports 9397
facility will be increased; the date the rates levied for those 9398
purposes will be reduced and increased, respectively; and the 9399
number of years the rate levied by a transit authority will be 9400
reduced and the rate levied for constructing or renovating a 9401

sports facility will be increased. The date the rate levied by 9402
the transit authority will be reduced and the rate levied for 9403
the purpose of constructing or renovating a sports facility will 9404
be increased shall not be earlier than the first day of the 9405
month that begins at least sixty days after the day the election 9406
on the question is conducted unless the board of county 9407
commissioners levies a tax under one or more of sections 9408
307.697, 4301.421, 5743.024, and 5743.323 of the Revised Code on 9409
~~the effective date of this section July 19, 1995,~~ in which case 9410
the date the rate levied by the transit authority will be 9411
reduced and the rate levied for the purpose of constructing or 9412
renovating a sports facility will be increased shall not be 9413
earlier than the first day following the latest day on which any 9414
of the taxes levied under one of those sections on ~~the effective~~ 9415
~~date of this amendment July 19, 1995~~ may be levied as prescribed 9416
by the resolution levying that tax. The number of years the rate 9417
of the existing tax may be reduced and the rate of tax may be 9418
levied for constructing or renovating a sports facility may be 9419
any number of years as specified in the resolution, or for a 9420
continuing period of time if so specified in the resolution. 9421

Before a resolution adopted under this section may take 9422
effect, the board of county commissioners shall submit the 9423
resolution to the approval of the electors of the county, and 9424
the resolution shall be approved by a majority of voters voting 9425
on the question. Upon adoption of the resolution, the board of 9426
county commissioners shall certify a copy of the resolution to 9427
the board of elections of the county and to the tax 9428
commissioner, and the board of elections shall submit the 9429
question at a general election or a special election held on a 9430
day on which a primary election may be held on the date, as 9431
specified by the board of county commissioners in the 9432

resolution, provided that the election occurs not less than 9433
seventy-five days after the resolution is certified to the board 9434
of elections ~~and the election is not held in February or August~~ 9435
~~of any year~~. The board of county commissioners shall certify the 9436
copy of the resolution to the board of elections in the manner 9437
prescribed under section 3505.071 of the Revised Code. The board 9438
of elections shall certify the results of the election to the 9439
board of county commissioners and to the tax commissioner. If 9440
the question is approved by a majority of electors voting on the 9441
question, the rate of tax imposed under sections 5739.023 and 9442
5741.022 of the Revised Code shall be reduced, and the rate of 9443
tax levied for constructing or renovating a sports facility 9444
under sections 5739.026 and 5741.023 of the Revised Code shall 9445
be increased by the same amount, on the date specified in the 9446
resolution. 9447

If revenue from a tax levied under sections 5739.023 and 9448
5741.022 of the Revised Code and subject to reduction under this 9449
section is pledged to the payment of bonds, notes, or notes in 9450
anticipation of bonds, the board of county commissioners 9451
adopting a resolution under this section shall provide 9452
sufficient revenue from the tax for the repayment of debt 9453
charges on those bonds or notes, unless an adequate substitute 9454
for payment of those charges is provided by the transit 9455
authority. 9456

Sec. 5739.09. (A) (1) A board of county commissioners may, 9457
by resolution adopted by a majority of the members of the board, 9458
levy an excise tax not to exceed three per cent on transactions 9459
by which lodging by a hotel is or is to be furnished to 9460
transient guests. The board shall establish all regulations 9461
necessary to provide for the administration and allocation of 9462
the tax. The regulations may prescribe the time for payment of 9463

the tax, and may provide for the imposition of a penalty or 9464
interest, or both, for late payments, provided that the penalty 9465
does not exceed ten per cent of the amount of tax due, and the 9466
rate at which interest accrues does not exceed the rate per 9467
annum prescribed pursuant to section 5703.47 of the Revised 9468
Code. Except as provided in divisions (A) (2), (3), (4), (5), 9469
(6), (7), (8), (9), (10), (11), and (12) of this section, the 9470
regulations shall provide, after deducting the real and actual 9471
costs of administering the tax, for the return to each municipal 9472
corporation or township that does not levy an excise tax on the 9473
transactions, a uniform percentage of the tax collected in the 9474
municipal corporation or in the unincorporated portion of the 9475
township from each transaction, not to exceed thirty-three and 9476
one-third per cent. The remainder of the revenue arising from 9477
the tax shall be deposited in a separate fund and shall be spent 9478
solely to make contributions to the convention and visitors' 9479
bureau operating within the county, including a pledge and 9480
contribution of any portion of the remainder pursuant to an 9481
agreement authorized by section 307.678 or 307.695 of the 9482
Revised Code, provided that if the board of county commissioners 9483
of an eligible county as defined in section 307.678 or 307.695 9484
of the Revised Code adopts a resolution amending a resolution 9485
levying a tax under this division to provide that revenue from 9486
the tax shall be used by the board as described in either 9487
division (D) of section 307.678 or division (H) of section 9488
307.695 of the Revised Code, the remainder of the revenue shall 9489
be used as described in the resolution making that amendment. 9490
Except as provided in division (A) (2), (3), (4), (5), (6), (7), 9491
(8), (9), (10), or (11) or (H) of this section, on and after May 9492
10, 1994, a board of county commissioners may not levy an excise 9493
tax pursuant to this division in any municipal corporation or 9494
township located wholly or partly within the county that has in 9495

effect an ordinance or resolution levying an excise tax pursuant 9496
to division (B) of this section. The board of a county that has 9497
levied a tax under division (C) of this section may, by 9498
resolution adopted within ninety days after July 15, 1985, by a 9499
majority of the members of the board, amend the resolution 9500
levying a tax under this division to provide for a portion of 9501
that tax to be pledged and contributed in accordance with an 9502
agreement entered into under section 307.695 of the Revised 9503
Code. A tax, any revenue from which is pledged pursuant to such 9504
an agreement, shall remain in effect at the rate at which it is 9505
imposed for the duration of the period for which the revenue 9506
from the tax has been so pledged. 9507

The board of county commissioners of an eligible county as 9508
defined in section 307.695 of the Revised Code may, by 9509
resolution adopted by a majority of the members of the board, 9510
amend a resolution levying a tax under this division to provide 9511
that the revenue from the tax shall be used by the board as 9512
described in division (H) of section 307.695 of the Revised 9513
Code, in which case the tax shall remain in effect at the rate 9514
at which it was imposed for the duration of any agreement 9515
entered into by the board under section 307.695 of the Revised 9516
Code, the duration during which any securities issued by the 9517
board under that section are outstanding, or the duration of the 9518
period during which the board owns a project as defined in 9519
section 307.695 of the Revised Code, whichever duration is 9520
longest. 9521

The board of county commissioners of an eligible county as 9522
defined in section 307.678 of the Revised Code may, by 9523
resolution, amend a resolution levying a tax under this division 9524
to provide that revenue from the tax, not to exceed five hundred 9525
thousand dollars each year, may be used as described in division 9526

(E) of section 307.678 of the Revised Code. 9527

Notwithstanding division (A) (1) of this section, the board 9528
of county commissioners of a county described in division (A) (8) 9529
(a) of this section may, by resolution, amend a resolution 9530
levying a tax under this division to provide that all or a 9531
portion of the revenue from the tax, including any revenue 9532
otherwise required to be returned to townships or municipal 9533
corporations under this division, may be used or pledged for the 9534
payment of debt service on securities issued to pay the costs of 9535
constructing, operating, and maintaining sports facilities 9536
described in division (A) (8) (b) of this section. 9537

The board of county commissioners of a county described in 9538
division (A) (9) of this section may, by resolution, amend a 9539
resolution levying a tax under this division to provide that all 9540
or a portion of the revenue from the tax may be used for the 9541
purposes described in section 307.679 of the Revised Code. 9542

(2) A board of county commissioners that levies an excise 9543
tax under division (A) (1) of this section on June 30, 1997, at a 9544
rate of three per cent, and that has pledged revenue from the 9545
tax to an agreement entered into under section 307.695 of the 9546
Revised Code or, in the case of the board of county 9547
commissioners of an eligible county as defined in section 9548
307.695 of the Revised Code, has amended a resolution levying a 9549
tax under division (C) of this section to provide that proceeds 9550
from the tax shall be used by the board as described in division 9551
(H) of section 307.695 of the Revised Code, may, at any time by 9552
a resolution adopted by a majority of the members of the board, 9553
amend the resolution levying a tax under division (A) (1) of this 9554
section to provide for an increase in the rate of that tax up to 9555
seven per cent on each transaction; to provide that revenue from 9556

the increase in the rate shall be used as described in division 9557
(H) of section 307.695 of the Revised Code or be spent solely to 9558
make contributions to the convention and visitors' bureau 9559
operating within the county to be used specifically for 9560
promotion, advertising, and marketing of the region in which the 9561
county is located; and to provide that the rate in excess of the 9562
three per cent levied under division (A) (1) of this section 9563
shall remain in effect at the rate at which it is imposed for 9564
the duration of the period during which any agreement is in 9565
effect that was entered into under section 307.695 of the 9566
Revised Code by the board of county commissioners levying a tax 9567
under division (A) (1) of this section, the duration of the 9568
period during which any securities issued by the board under 9569
division (I) of section 307.695 of the Revised Code are 9570
outstanding, or the duration of the period during which the 9571
board owns a project as defined in section 307.695 of the 9572
Revised Code, whichever duration is longest. The amendment also 9573
shall provide that no portion of that revenue need be returned 9574
to townships or municipal corporations as would otherwise be 9575
required under division (A) (1) of this section. 9576

(3) A board of county commissioners that levies a tax 9577
under division (A) (1) of this section on March 18, 1999, at a 9578
rate of three per cent may, by resolution adopted not later than 9579
forty-five days after March 18, 1999, amend the resolution 9580
levying the tax to provide for all of the following: 9581

(a) That the rate of the tax shall be increased by not 9582
more than an additional four per cent on each transaction; 9583

(b) That all of the revenue from the increase in the rate 9584
shall be pledged and contributed to a convention facilities 9585
authority established by the board of county commissioners under 9586

Chapter 351. of the Revised Code on or before November 15, 1998, 9587
and used to pay costs of constructing, maintaining, operating, 9588
and promoting a facility in the county, including paying bonds, 9589
or notes issued in anticipation of bonds, as provided by that 9590
chapter; 9591

(c) That no portion of the revenue arising from the 9592
increase in rate need be returned to municipal corporations or 9593
townships as otherwise required under division (A) (1) of this 9594
section; 9595

(d) That the increase in rate shall not be subject to 9596
diminution by initiative or referendum or by law while any 9597
bonds, or notes in anticipation of bonds, issued by the 9598
authority under Chapter 351. of the Revised Code to which the 9599
revenue is pledged, remain outstanding in accordance with their 9600
terms, unless provision is made by law or by the board of county 9601
commissioners for an adequate substitute therefor that is 9602
satisfactory to the trustee if a trust agreement secures the 9603
bonds. 9604

Division (A) (3) of this section does not apply to the 9605
board of county commissioners of any county in which a 9606
convention center or facility exists or is being constructed on 9607
November 15, 1998, or of any county in which a convention 9608
facilities authority levies a tax pursuant to section 351.021 of 9609
the Revised Code on that date. 9610

As used in division (A) (3) of this section, "cost" and 9611
"facility" have the same meanings as in section 351.01 of the 9612
Revised Code, and "convention center" has the same meaning as in 9613
section 307.695 of the Revised Code. 9614

(4) (a) A board of county commissioners that levies a tax 9615

under division (A) (1) of this section on June 30, 2002, at a 9616
rate of three per cent may, by resolution adopted not later than 9617
September 30, 2002, amend the resolution levying the tax to 9618
provide for all of the following: 9619

(i) That the rate of the tax shall be increased by not 9620
more than an additional three and one-half per cent on each 9621
transaction; 9622

(ii) That all of the revenue from the increase in rate 9623
shall be pledged and contributed to a convention facilities 9624
authority established by the board of county commissioners under 9625
Chapter 351. of the Revised Code on or before May 15, 2002, and 9626
be used to pay costs of constructing, expanding, maintaining, 9627
operating, or promoting a convention center in the county, 9628
including paying bonds, or notes issued in anticipation of 9629
bonds, as provided by that chapter; 9630

(iii) That no portion of the revenue arising from the 9631
increase in rate need be returned to municipal corporations or 9632
townships as otherwise required under division (A) (1) of this 9633
section; 9634

(iv) That the increase in rate shall not be subject to 9635
diminution by initiative or referendum or by law while any 9636
bonds, or notes in anticipation of bonds, issued by the 9637
authority under Chapter 351. of the Revised Code to which the 9638
revenue is pledged, remain outstanding in accordance with their 9639
terms, unless provision is made by law or by the board of county 9640
commissioners for an adequate substitute therefor that is 9641
satisfactory to the trustee if a trust agreement secures the 9642
bonds. 9643

(b) Any board of county commissioners that, pursuant to 9644

division (A) (4) (a) of this section, has amended a resolution 9645
levying the tax authorized by division (A) (1) of this section 9646
may further amend the resolution to provide that the revenue 9647
referred to in division (A) (4) (a) (ii) of this section shall be 9648
pledged and contributed both to a convention facilities 9649
authority to pay the costs of constructing, expanding, 9650
maintaining, or operating one or more convention centers in the 9651
county, including paying bonds, or notes issued in anticipation 9652
of bonds, as provided in Chapter 351. of the Revised Code, and 9653
to a convention and visitors' bureau to pay the costs of 9654
promoting one or more convention centers in the county. 9655

As used in division (A) (4) of this section, "cost" has the 9656
same meaning as in section 351.01 of the Revised Code, and 9657
"convention center" has the same meaning as in section 307.695 9658
of the Revised Code. 9659

(5) (a) As used in division (A) (5) of this section: 9660

(i) "Port authority" means a port authority created under 9661
Chapter 4582. of the Revised Code. 9662

(ii) "Port authority military-use facility" means port 9663
authority facilities on which or adjacent to which is located an 9664
installation of the armed forces of the United States, a reserve 9665
component thereof, or the national guard and at least part of 9666
which is made available for use, for consideration, by the armed 9667
forces of the United States, a reserve component thereof, or the 9668
national guard. 9669

(b) For the purpose of contributing revenue to pay 9670
operating expenses of a port authority that operates a port 9671
authority military-use facility, the board of county 9672
commissioners of a county that created, participated in the 9673

creation of, or has joined such a port authority may do one or 9674
both of the following: 9675

(i) Amend a resolution previously adopted under division 9676
(A) (1) of this section to designate some or all of the revenue 9677
from the tax levied under the resolution to be used for that 9678
purpose, notwithstanding that division; 9679

(ii) Amend a resolution previously adopted under division 9680
(A) (1) of this section to increase the rate of the tax by not 9681
more than an additional two per cent and use the revenue from 9682
the increase exclusively for that purpose. 9683

(c) If a board of county commissioners amends a resolution 9684
to increase the rate of a tax as authorized in division (A) (5) 9685
(b) (ii) of this section, the board also may amend the resolution 9686
to specify that the increase in rate of the tax does not apply 9687
to "hotels," as otherwise defined in section 5739.01 of the 9688
Revised Code, having fewer rooms used for the accommodation of 9689
guests than a number of rooms specified by the board. 9690

(6) A board of county commissioners of a county organized 9691
under a county charter adopted pursuant to Article X, Section 3, 9692
Ohio Constitution, and that levies an excise tax under division 9693
(A) (1) of this section at a rate of three per cent and levies an 9694
additional excise tax under division (E) of this section at a 9695
rate of one and one-half per cent may, by resolution adopted not 9696
later than January 1, 2008, by a majority of the members of the 9697
board, amend the resolution levying a tax under division (A) (1) 9698
of this section to provide for an increase in the rate of that 9699
tax by not more than an additional one per cent on transactions 9700
by which lodging by a hotel is or is to be furnished to 9701
transient guests. Notwithstanding divisions (A) (1) and (E) of 9702
this section, the resolution shall provide that all of the 9703

revenue from the increase in rate, after deducting the real and 9704
actual costs of administering the tax, shall be used to pay the 9705
costs of improving, expanding, equipping, financing, or 9706
operating a convention center by a convention and visitors' 9707
bureau in the county. The increase in rate shall remain in 9708
effect for the period specified in the resolution, not to exceed 9709
ten years, and may be extended for an additional period of time 9710
not to exceed ten years thereafter by a resolution adopted by a 9711
majority of the members of the board. The increase in rate shall 9712
be subject to the regulations adopted under division (A) (1) of 9713
this section, except that the resolution may provide that no 9714
portion of the revenue from the increase in the rate shall be 9715
returned to townships or municipal corporations as would 9716
otherwise be required under that division. 9717

(7) Division (A) (7) of this section applies only to a 9718
county with a population greater than sixty-five thousand and 9719
less than seventy thousand according to the most recent federal 9720
decennial census and in which, on December 31, 2006, an excise 9721
tax is levied under division (A) (1) of this section at a rate 9722
not less than and not greater than three per cent, and in which 9723
the most recent increase in the rate of that tax was enacted or 9724
took effect in November 1984. 9725

The board of county commissioners of a county to which 9726
this division applies, by resolution adopted by a majority of 9727
the members of the board, may increase the rate of the tax by 9728
not more than one per cent on transactions by which lodging by a 9729
hotel is or is to be furnished to transient guests. The increase 9730
in rate shall be for the purpose of paying expenses deemed 9731
necessary by the convention and visitors' bureau operating in 9732
the county to promote travel and tourism. The increase in rate 9733
shall remain in effect for the period specified in the 9734

resolution, not to exceed twenty years, provided that the 9735
increase in rate may not continue beyond the time when the 9736
purpose for which the increase is levied ceases to exist. If 9737
revenue from the increase in rate is pledged to the payment of 9738
debt charges on securities, the increase in rate is not subject 9739
to diminution by initiative or referendum or by law for so long 9740
as the securities are outstanding, unless provision is made by 9741
law or by the board of county commissioners for an adequate 9742
substitute for that revenue that is satisfactory to the trustee 9743
if a trust agreement secures payment of the debt charges. The 9744
increase in rate shall be subject to the regulations adopted 9745
under division (A) (1) of this section, except that the 9746
resolution may provide that no portion of the revenue from the 9747
increase in the rate shall be returned to townships or municipal 9748
corporations as would otherwise be required under division (A) 9749
(1) of this section. A resolution adopted under division (A) (7) 9750
of this section is subject to referendum under sections 305.31 9751
to 305.99 of the Revised Code. 9752

(8) (a) Division (A) (8) of this section applies only to a 9753
county satisfying all of the following: 9754

(i) The population of the county is greater than one 9755
hundred seventy-five thousand and less than two hundred twenty- 9756
five thousand according to the most recent federal decennial 9757
census. 9758

(ii) An amusement park with an average yearly attendance 9759
in excess of two million guests is located in the county. 9760

(iii) On December 31, 2014, an excise tax was levied in 9761
the county under division (A) (1) of this section at a rate of 9762
three per cent. 9763

(b) The board of county commissioners of a county to which 9764
this division applies, by resolution adopted by a majority of 9765
the members of the board, may increase the rate of the tax by 9766
not more than one per cent on transactions by which lodging by a 9767
hotel is or is to be furnished to transient guests. The increase 9768
in rate shall be used to pay the costs of constructing and 9769
maintaining facilities owned by the county or by a port 9770
authority created under Chapter 4582. of the Revised Code, and 9771
designed to host sporting events and expenses deemed necessary 9772
by the convention and visitors' bureau operating in the county 9773
to promote travel and tourism with reference to the sports 9774
facilities, and to pay or pledge to the payment of debt service 9775
on securities issued to pay the costs of constructing, 9776
operating, and maintaining the sports facilities. The increase 9777
in rate shall remain in effect for the period specified in the 9778
resolution. If revenue from the increase in rate is pledged to 9779
the payment of debt charges on securities, the increase in rate 9780
is not subject to diminution by initiative or referendum or by 9781
law for so long as the securities are outstanding, unless 9782
provision is made by law or by the board of county commissioners 9783
for an adequate substitute for that revenue that is satisfactory 9784
to the trustee if a trust agreement secures payment of the debt 9785
charges. The increase in rate shall be subject to the 9786
regulations adopted under division (A)(1) of this section, 9787
except that the resolution may provide that no portion of the 9788
revenue from the increase in the rate shall be returned to 9789
townships or municipal corporations as would otherwise be 9790
required under division (A)(1) of this section. 9791

(9) The board of county commissioners of a county with a 9792
population greater than seventy-five thousand and less than 9793
seventy-eight thousand, by resolution adopted by a majority of 9794

the members of the board not later than October 15, 2015, may 9795
increase the rate of the tax by not more than one per cent on 9796
transactions by which lodging by a hotel is or is to be 9797
furnished to transient guests. The increase in rate shall be for 9798
the purposes described in section 307.679 of the Revised Code or 9799
for the promotion of travel and tourism in the county, including 9800
travel and tourism to sports facilities. The increase in rate 9801
shall remain in effect for the period specified in the 9802
resolution and as necessary to fulfill the county's obligations 9803
under a cooperative agreement entered into under section 307.679 9804
of the Revised Code. If the resolution is adopted by the board 9805
before September 29, 2015, but after that enactment becomes law, 9806
the increase in rate shall become effective beginning on 9807
September 29, 2015. If revenue from the increase in rate is 9808
pledged to the payment of debt charges on securities, or to 9809
substitute for other revenues pledged to the payment of such 9810
debt, the increase in rate is not subject to diminution by 9811
initiative or referendum or by law for so long as the securities 9812
are outstanding, unless provision is made by law or by the board 9813
of county commissioners for an adequate substitute for that 9814
revenue that is satisfactory to the trustee if a trust agreement 9815
secures payment of the debt charges. The increase in rate shall 9816
be subject to the regulations adopted under division (A)(1) of 9817
this section, except that no portion of the revenue from the 9818
increase in the rate shall be returned to townships or municipal 9819
corporations as would otherwise be required under division (A) 9820
(1) of this section. 9821

(10) Division (A)(10) of this section applies only to 9822
counties satisfying either of the following: 9823

(a) A county that, on July 1, 2015, does not levy an 9824
excise tax under division (A)(1) of this section and that has a 9825

population of at least thirty-nine thousand but not more than 9826
forty thousand according to the 2010 federal decennial census; 9827

(b) A county that, on July 1, 2015, levies an excise tax 9828
under division (A) (1) of this section at a rate of three per 9829
cent and that has a population of at least seventy-one thousand 9830
but not more than seventy-five thousand according to 2010 9831
federal decennial census. 9832

The board of county commissioners of a county to which 9833
division (A) (10) of this section applies, by resolution adopted 9834
by a majority of the members of the board, may levy an excise 9835
tax at a rate not to exceed three per cent on transactions by 9836
which lodging by a hotel is or is to be furnished to transient 9837
guests for the purpose of acquiring, constructing, equipping, or 9838
repairing permanent improvements, as defined in section 133.01 9839
of the Revised Code. If the board does not levy a tax under 9840
division (A) (1) of this section, the board shall establish 9841
regulations necessary to provide for the administration of the 9842
tax, which may prescribe the time for payment of the tax and the 9843
imposition of penalty or interest subject to the limitations on 9844
penalty and interest provided in division (A) (1) of this 9845
section. No portion of the revenue shall be returned to 9846
townships or municipal corporations in the county unless 9847
otherwise provided by resolution of the board. The tax shall 9848
apply throughout the territory of the county, including in any 9849
township or municipal corporation levying an excise tax under 9850
division (B) of this section or division (A) of section 5739.08 9851
of the Revised Code. The levy of the tax is subject to 9852
referendum as provided under section 305.31 of the Revised Code. 9853

The tax shall remain in effect for the period specified in 9854
the resolution. If revenue from the increase in rate is pledged 9855

to the payment of debt charges on securities, the increase in 9856
rate is not subject to diminution by initiative or referendum or 9857
by law for so long as the securities are outstanding unless 9858
provision is made by law or by the board for an adequate 9859
substitute for that revenue that is satisfactory to the trustee 9860
if a trust agreement secures payment of the debt charges. 9861

(11) The board of county commissioners of an eligible 9862
county, as defined in section 307.678 of the Revised Code, that 9863
levies an excise tax under division (A) (1) of this section on 9864
July 1, 2017, at a rate of three per cent may, by resolution 9865
adopted by a majority of the members of the board, amend the 9866
resolution levying the tax to increase the rate of the tax by 9867
not more than an additional three per cent on each transaction. 9868
No portion of the revenue shall be returned to townships or 9869
municipal corporations in the county unless otherwise provided 9870
by resolution of the board. Otherwise, the revenue from the 9871
increase in the rate shall be distributed and used in the same 9872
manner described under division (A) (1) of this section or 9873
distributed or used to provide credit enhancement facilities as 9874
authorized under section 307.678 of the Revised Code. The 9875
increase in rate shall remain in effect for the period specified 9876
in the resolution. If revenue from the increase in rate is 9877
pledged to the payment of debt charges on securities, the 9878
increase in rate is not subject to diminution by initiative or 9879
referendum or by law for so long as the securities are 9880
outstanding unless provision is made by law or by the board for 9881
an adequate substitute for that revenue that is satisfactory to 9882
the trustee if a trust agreement secures payment of the debt 9883
charges. 9884

(12) (a) As used in this division: 9885

(i) "Eligible county" means a county that has a population 9886
greater than one hundred ninety thousand and less than two 9887
hundred thousand according to the 2010 federal decennial census 9888
and that levies an excise tax under division (A)(1) of this 9889
section at a rate of three per cent. 9890

(ii) "Professional sports facility" means a sports 9891
facility that is intended to house major or minor league 9892
professional athletic teams, including a stadium, together with 9893
all parking facilities, walkways, and other auxiliary 9894
facilities, real and personal property, property rights, 9895
easements, and interests that may be appropriate for, or used in 9896
connection with, the operation of the facility. 9897

(b) Subject to division (A)(12)(c) of this section, the 9898
board of county commissioners of an eligible county, by 9899
resolution adopted by a majority of the members of the board, 9900
may increase the rate of the tax by not more than one per cent 9901
on transactions by which lodging by a hotel is or is to be 9902
furnished to transient guests. Revenue from the increase in rate 9903
shall be used for the purposes of paying the costs of 9904
constructing, improving, and maintaining a professional sports 9905
facility in the county and paying expenses considered necessary 9906
by the convention and visitors' bureau operating in the county 9907
to promote travel and tourism with respect to that professional 9908
sports facility. The tax shall take effect only after the 9909
convention and visitors' bureau enters into a contract for the 9910
construction, improvement, or maintenance of a professional 9911
sports facility that is or will be located on property acquired, 9912
in whole or in part, with revenue from the increased rate, and 9913
thereafter shall remain in effect for the period specified in 9914
the resolution. If revenue from the increase in rate is pledged 9915
to the payment of debt charges on securities, the increase in 9916

rate is not subject to diminution by initiative or referendum or 9917
by law for so long as the securities are outstanding, unless a 9918
provision is made by law or by the board of county commissioners 9919
for an adequate substitute for that revenue that is satisfactory 9920
to the trustee if a trust agreement secures payment of the debt 9921
charges. The increase in rate shall be subject to the 9922
regulations adopted under division (A) (1) of this section, 9923
except that the resolution may provide that no portion of the 9924
revenue from the increase in the rate shall be returned to 9925
townships or municipal corporations as would otherwise be 9926
required under division (A) (1) of this section. 9927

(c) If, on December 31, 2019, the convention and visitors' 9928
bureau has not entered into a contract for the construction, 9929
improvement, or maintenance of a professional sports facility 9930
that is or will be located on property acquired, in whole or in 9931
part, with revenue from the increased rate, the authority to 9932
levy the tax under division (A) (12) (b) of this section is hereby 9933
repealed on that date. 9934

(B) (1) The legislative authority of a municipal 9935
corporation or the board of trustees of a township that is not 9936
wholly or partly located in a county that has in effect a 9937
resolution levying an excise tax pursuant to division (A) (1) of 9938
this section may, by ordinance or resolution, levy an excise tax 9939
not to exceed three per cent on transactions by which lodging by 9940
a hotel is or is to be furnished to transient guests. The 9941
legislative authority of the municipal corporation or the board 9942
of trustees of the township shall deposit at least fifty per 9943
cent of the revenue from the tax levied pursuant to this 9944
division into a separate fund, which shall be spent solely to 9945
make contributions to convention and visitors' bureaus operating 9946
within the county in which the municipal corporation or township 9947

is wholly or partly located, and the balance of that revenue 9948
shall be deposited in the general fund. The municipal 9949
corporation or township shall establish all regulations 9950
necessary to provide for the administration and allocation of 9951
the tax. The regulations may prescribe the time for payment of 9952
the tax, and may provide for the imposition of a penalty or 9953
interest, or both, for late payments, provided that the penalty 9954
does not exceed ten per cent of the amount of tax due, and the 9955
rate at which interest accrues does not exceed the rate per 9956
annum prescribed pursuant to section 5703.47 of the Revised 9957
Code. The levy of a tax under this division is in addition to 9958
any tax imposed on the same transaction by a municipal 9959
corporation or a township as authorized by division (A) of 9960
section 5739.08 of the Revised Code. 9961

(2) (a) The legislative authority of the most populous 9962
municipal corporation located wholly or partly in a county in 9963
which the board of county commissioners has levied a tax under 9964
division (A) (4) of this section may amend, on or before 9965
September 30, 2002, that municipal corporation's ordinance or 9966
resolution that levies an excise tax on transactions by which 9967
lodging by a hotel is or is to be furnished to transient guests, 9968
to provide for all of the following: 9969

(i) That the rate of the tax shall be increased by not 9970
more than an additional one per cent on each transaction; 9971

(ii) That all of the revenue from the increase in rate 9972
shall be pledged and contributed to a convention facilities 9973
authority established by the board of county commissioners under 9974
Chapter 351. of the Revised Code on or before May 15, 2002, and 9975
be used to pay costs of constructing, expanding, maintaining, 9976
operating, or promoting a convention center in the county, 9977

including paying bonds, or notes issued in anticipation of 9978
bonds, as provided by that chapter; 9979

(iii) That the increase in rate shall not be subject to 9980
diminution by initiative or referendum or by law while any 9981
bonds, or notes in anticipation of bonds, issued by the 9982
authority under Chapter 351. of the Revised Code to which the 9983
revenue is pledged, remain outstanding in accordance with their 9984
terms, unless provision is made by law, by the board of county 9985
commissioners, or by the legislative authority, for an adequate 9986
substitute therefor that is satisfactory to the trustee if a 9987
trust agreement secures the bonds. 9988

(b) The legislative authority of a municipal corporation 9989
that, pursuant to division (B) (2) (a) of this section, has 9990
amended its ordinance or resolution to increase the rate of the 9991
tax authorized by division (B) (1) of this section may further 9992
amend the ordinance or resolution to provide that the revenue 9993
referred to in division (B) (2) (a) (ii) of this section shall be 9994
pledged and contributed both to a convention facilities 9995
authority to pay the costs of constructing, expanding, 9996
maintaining, or operating one or more convention centers in the 9997
county, including paying bonds, or notes issued in anticipation 9998
of bonds, as provided in Chapter 351. of the Revised Code, and 9999
to a convention and visitors' bureau to pay the costs of 10000
promoting one or more convention centers in the county. 10001

As used in division (B) (2) of this section, "cost" has the 10002
same meaning as in section 351.01 of the Revised Code, and 10003
"convention center" has the same meaning as in section 307.695 10004
of the Revised Code. 10005

(3) The legislative authority of an eligible municipal 10006
corporation may amend, on or before December 31, 2017, that 10007

municipal corporation's ordinance or resolution that levies an 10008
excise tax on transactions by which lodging by a hotel is or is 10009
to be furnished to transient guests, to provide for the 10010
following: 10011

(a) That the rate of the tax shall be increased by not 10012
more than an additional three per cent on each transaction; 10013

(b) That all of the revenue from the increase in rate 10014
shall be used by the municipal corporation for economic 10015
development and tourism-related purposes. 10016

As used in division (B) (3) of this section, "eligible 10017
municipal corporation" means a municipal corporation that, on 10018
the effective date of the amendment of this section by H.B. 49 10019
of the 132nd general assembly, September 29, 2017, levied a tax 10020
under division (B) (1) of this section at a rate of three per 10021
cent and that is located in a county that, on that date, levied 10022
a tax under division (A) of this section at a rate of three per 10023
cent and that has, according to the most recent federal 10024
decennial census, a population exceeding three hundred thousand 10025
but not greater than three hundred fifty thousand. 10026

(C) For the purposes described in section 307.695 of the 10027
Revised Code and to cover the costs of administering the tax, a 10028
board of county commissioners of a county where a tax imposed 10029
under division (A) (1) of this section is in effect may, by 10030
resolution adopted within ninety days after July 15, 1985, by a 10031
majority of the members of the board, levy an additional excise 10032
tax not to exceed three per cent on transactions by which 10033
lodging by a hotel is or is to be furnished to transient guests. 10034
The tax authorized by this division shall be in addition to any 10035
tax that is levied pursuant to division (A) of this section, but 10036
it shall not apply to transactions subject to a tax levied by a 10037

municipal corporation or township pursuant to the authorization 10038
granted by division (A) of section 5739.08 of the Revised Code. 10039
The board shall establish all regulations necessary to provide 10040
for the administration and allocation of the tax. The 10041
regulations may prescribe the time for payment of the tax, and 10042
may provide for the imposition of a penalty or interest, or 10043
both, for late payments, provided that the penalty does not 10044
exceed ten per cent of the amount of tax due, and the rate at 10045
which interest accrues does not exceed the rate per annum 10046
prescribed pursuant to section 5703.47 of the Revised Code. All 10047
revenues arising from the tax shall be expended in accordance 10048
with section 307.695 of the Revised Code. The board of county 10049
commissioners of an eligible county as defined in section 10050
307.695 of the Revised Code may, by resolution adopted by a 10051
majority of the members of the board, amend the resolution 10052
levying a tax under this division to provide that the revenue 10053
from the tax shall be used by the board as described in division 10054
(H) of section 307.695 of the Revised Code. A tax imposed under 10055
this division shall remain in effect at the rate at which it is 10056
imposed for the duration of the period during which any 10057
agreement entered into by the board under section 307.695 of the 10058
Revised Code is in effect, the duration of the period during 10059
which any securities issued by the board under division (I) of 10060
section 307.695 of the Revised Code are outstanding, or the 10061
duration of the period during which the board owns a project as 10062
defined in section 307.695 of the Revised Code, whichever 10063
duration is longest. 10064

(D) For the purpose of providing contributions under 10065
division (B)(1) of section 307.671 of the Revised Code to enable 10066
the acquisition, construction, and equipping of a port authority 10067
educational and cultural facility in the county and, to the 10068

extent provided for in the cooperative agreement authorized by 10069
that section, for the purpose of paying debt service charges on 10070
bonds, or notes in anticipation of bonds, described in division 10071
(B) (1) (b) of that section, a board of county commissioners, by 10072
resolution adopted within ninety days after December 22, 1992, 10073
by a majority of the members of the board, may levy an 10074
additional excise tax not to exceed one and one-half per cent on 10075
transactions by which lodging by a hotel is or is to be 10076
furnished to transient guests. The excise tax authorized by this 10077
division shall be in addition to any tax that is levied pursuant 10078
to divisions (A), (B), and (C) of this section, to any excise 10079
tax levied pursuant to section 5739.08 of the Revised Code, and 10080
to any excise tax levied pursuant to section 351.021 of the 10081
Revised Code. The board of county commissioners shall establish 10082
all regulations necessary to provide for the administration and 10083
allocation of the tax that are not inconsistent with this 10084
section or section 307.671 of the Revised Code. The regulations 10085
may prescribe the time for payment of the tax, and may provide 10086
for the imposition of a penalty or interest, or both, for late 10087
payments, provided that the penalty does not exceed ten per cent 10088
of the amount of tax due, and the rate at which interest accrues 10089
does not exceed the rate per annum prescribed pursuant to 10090
section 5703.47 of the Revised Code. All revenues arising from 10091
the tax shall be expended in accordance with section 307.671 of 10092
the Revised Code and division (D) of this section. The levy of a 10093
tax imposed under this division may not commence prior to the 10094
first day of the month next following the execution of the 10095
cooperative agreement authorized by section 307.671 of the 10096
Revised Code by all parties to that agreement. The tax shall 10097
remain in effect at the rate at which it is imposed for the 10098
period of time described in division (C) of section 307.671 of 10099
the Revised Code for which the revenue from the tax has been 10100

pledged by the county to the corporation pursuant to that 10101
section, but, to any extent provided for in the cooperative 10102
agreement, for no lesser period than the period of time required 10103
for payment of the debt service charges on bonds, or notes in 10104
anticipation of bonds, described in division (B)(1)(b) of that 10105
section. 10106

(E) For the purpose of paying the costs of acquiring, 10107
constructing, equipping, and improving a municipal educational 10108
and cultural facility, including debt service charges on bonds 10109
provided for in division (B) of section 307.672 of the Revised 10110
Code, and for any additional purposes determined by the county 10111
in the resolution levying the tax or amendments to the 10112
resolution, including subsequent amendments providing for paying 10113
costs of acquiring, constructing, renovating, rehabilitating, 10114
equipping, and improving a port authority educational and 10115
cultural performing arts facility, as defined in section 307.674 10116
of the Revised Code, and including debt service charges on bonds 10117
provided for in division (B) of section 307.674 of the Revised 10118
Code, the legislative authority of a county, by resolution 10119
adopted within ninety days after June 30, 1993, by a majority of 10120
the members of the legislative authority, may levy an additional 10121
excise tax not to exceed one and one-half per cent on 10122
transactions by which lodging by a hotel is or is to be 10123
furnished to transient guests. The excise tax authorized by this 10124
division shall be in addition to any tax that is levied pursuant 10125
to divisions (A), (B), (C), and (D) of this section, to any 10126
excise tax levied pursuant to section 5739.08 of the Revised 10127
Code, and to any excise tax levied pursuant to section 351.021 10128
of the Revised Code. The legislative authority of the county 10129
shall establish all regulations necessary to provide for the 10130
administration and allocation of the tax. The regulations may 10131

prescribe the time for payment of the tax, and may provide for 10132
the imposition of a penalty or interest, or both, for late 10133
payments, provided that the penalty does not exceed ten per cent 10134
of the amount of tax due, and the rate at which interest accrues 10135
does not exceed the rate per annum prescribed pursuant to 10136
section 5703.47 of the Revised Code. All revenues arising from 10137
the tax shall be expended in accordance with section 307.672 of 10138
the Revised Code and this division. The levy of a tax imposed 10139
under this division shall not commence prior to the first day of 10140
the month next following the execution of the cooperative 10141
agreement authorized by section 307.672 of the Revised Code by 10142
all parties to that agreement. The tax shall remain in effect at 10143
the rate at which it is imposed for the period of time 10144
determined by the legislative authority of the county. That 10145
period of time shall not exceed fifteen years, except that the 10146
legislative authority of a county with a population of less than 10147
two hundred fifty thousand according to the most recent federal 10148
decennial census, by resolution adopted by a majority of its 10149
members before the original tax expires, may extend the duration 10150
of the tax for an additional period of time. The additional 10151
period of time by which a legislative authority extends a tax 10152
levied under this division shall not exceed fifteen years. 10153

(F) The legislative authority of a county that has levied 10154
a tax under division (E) of this section may, by resolution 10155
adopted within one hundred eighty days after January 4, 2001, by 10156
a majority of the members of the legislative authority, amend 10157
the resolution levying a tax under that division to provide for 10158
the use of the proceeds of that tax, to the extent that it is no 10159
longer needed for its original purpose as determined by the 10160
parties to a cooperative agreement amendment pursuant to 10161
division (D) of section 307.672 of the Revised Code, to pay 10162

costs of acquiring, constructing, renovating, rehabilitating, 10163
equipping, and improving a port authority educational and 10164
cultural performing arts facility, including debt service 10165
charges on bonds provided for in division (B) of section 307.674 10166
of the Revised Code, and to pay all obligations under any 10167
guaranty agreements, reimbursement agreements, or other credit 10168
enhancement agreements described in division (C) of section 10169
307.674 of the Revised Code. The resolution may also provide for 10170
the extension of the tax at the same rate for the longer of the 10171
period of time determined by the legislative authority of the 10172
county, but not to exceed an additional twenty-five years, or 10173
the period of time required to pay all debt service charges on 10174
bonds provided for in division (B) of section 307.672 of the 10175
Revised Code and on port authority revenue bonds provided for in 10176
division (B) of section 307.674 of the Revised Code. All 10177
revenues arising from the amendment and extension of the tax 10178
shall be expended in accordance with section 307.674 of the 10179
Revised Code, this division, and division (E) of this section. 10180

(G) For purposes of a tax levied by a county, township, or 10181
municipal corporation under this section or section 5739.08 of 10182
the Revised Code, a board of county commissioners, board of 10183
township trustees, or the legislative authority of a municipal 10184
corporation may adopt a resolution or ordinance at any time 10185
specifying that "hotel," as otherwise defined in section 5739.01 10186
of the Revised Code, includes the following: 10187

(1) Establishments in which fewer than five rooms are used 10188
for the accommodation of guests. 10189

(2) Establishments at which rooms are used for the 10190
accommodation of guests regardless of whether each room is 10191
accessible through its own keyed entry or several rooms are 10192

accessible through the same keyed entry; and, in determining the 10193
number of rooms, all rooms are included regardless of the number 10194
of structures in which the rooms are situated or the number of 10195
parcels of land on which the structures are located if the 10196
structures are under the same ownership and the structures are 10197
not identified in advertisements of the accommodations as 10198
distinct establishments. For the purposes of division (G)(2) of 10199
this section, two or more structures are under the same 10200
ownership if they are owned by the same person, or if they are 10201
owned by two or more persons the majority of the ownership 10202
interests of which are owned by the same person. 10203

The resolution or ordinance may apply to a tax imposed 10204
pursuant to this section prior to the adoption of the resolution 10205
or ordinance if the resolution or ordinance so states, but the 10206
tax shall not apply to transactions by which lodging by such an 10207
establishment is provided to transient guests prior to the 10208
adoption of the resolution or ordinance. 10209

(H) (1) As used in this division: 10210

(a) "Convention facilities authority" has the same meaning 10211
as in section 351.01 of the Revised Code. 10212

(b) "Convention center" has the same meaning as in section 10213
307.695 of the Revised Code. 10214

(2) Notwithstanding any contrary provision of division (D) 10215
of this section, the legislative authority of a county with a 10216
population of one million or more according to the most recent 10217
federal decennial census that has levied a tax under division 10218
(D) of this section may, by resolution adopted by a majority of 10219
the members of the legislative authority, provide for the 10220
extension of such levy and may provide that the proceeds of that 10221

tax, to the extent that they are no longer needed for their 10222
original purpose as defined by a cooperative agreement entered 10223
into under section 307.671 of the Revised Code, shall be 10224
deposited into the county general revenue fund. The resolution 10225
shall provide for the extension of the tax at a rate not to 10226
exceed the rate specified in division (D) of this section for a 10227
period of time determined by the legislative authority of the 10228
county, but not to exceed an additional forty years. 10229

(3) The legislative authority of a county with a 10230
population of one million or more that has levied a tax under 10231
division (A)(1) of this section may, by resolution adopted by a 10232
majority of the members of the legislative authority, increase 10233
the rate of the tax levied by such county under division (A)(1) 10234
of this section to a rate not to exceed five per cent on 10235
transactions by which lodging by a hotel is or is to be 10236
furnished to transient guests. Notwithstanding any contrary 10237
provision of division (A)(1) of this section, the resolution may 10238
provide that all collections resulting from the rate levied in 10239
excess of three per cent, after deducting the real and actual 10240
costs of administering the tax, shall be deposited in the county 10241
general fund. 10242

(4) The legislative authority of a county with a 10243
population of one million or more that has levied a tax under 10244
division (A)(1) of this section may, by resolution adopted on or 10245
before August 30, 2004, by a majority of the members of the 10246
legislative authority, provide that all or a portion of the 10247
proceeds of the tax levied under division (A)(1) of this 10248
section, after deducting the real and actual costs of 10249
administering the tax and the amounts required to be returned to 10250
townships and municipal corporations with respect to the first 10251
three per cent levied under division (A)(1) of this section, 10252

shall be deposited in the county general fund, provided that 10253
such proceeds shall be used to satisfy any pledges made in 10254
connection with an agreement entered into under section 307.695 10255
of the Revised Code. 10256

(5) No amount collected from a tax levied, extended, or 10257
required to be deposited in the county general fund under 10258
division (H) of this section shall be contributed to a 10259
convention facilities authority, corporation, or other entity 10260
created after July 1, 2003, for the principal purpose of 10261
constructing, improving, expanding, equipping, financing, or 10262
operating a convention center unless the mayor of the municipal 10263
corporation in which the convention center is to be operated by 10264
that convention facilities authority, corporation, or other 10265
entity has consented to the creation of that convention 10266
facilities authority, corporation, or entity. Notwithstanding 10267
any contrary provision of section 351.04 of the Revised Code, if 10268
a tax is levied by a county under division (H) of this section, 10269
the board of county commissioners of that county may determine 10270
the manner of selection, the qualifications, the number, and 10271
terms of office of the members of the board of directors of any 10272
convention facilities authority, corporation, or other entity 10273
described in division (H) (5) of this section. 10274

(6) (a) No amount collected from a tax levied, extended, or 10275
required to be deposited in the county general fund under 10276
division (H) of this section may be used for any purpose other 10277
than paying the direct and indirect costs of constructing, 10278
improving, expanding, equipping, financing, or operating a 10279
convention center and for the real and actual costs of 10280
administering the tax, unless, prior to the adoption of the 10281
resolution of the legislative authority of the county 10282
authorizing the levy, extension, increase, or deposit, the 10283

county and the mayor of the most populous municipal corporation 10284
in that county have entered into an agreement as to the use of 10285
such amounts, provided that such agreement has been approved by 10286
a majority of the mayors of the other municipal corporations in 10287
that county. The agreement shall provide that the amounts to be 10288
used for purposes other than paying the convention center or 10289
administrative costs described in division (H) (6) (a) of this 10290
section be used only for the direct and indirect costs of 10291
capital improvements, including the financing of capital 10292
improvements. 10293

(b) If the county in which the tax is levied has an 10294
association of mayors and city managers, the approval of that 10295
association of an agreement described in division (H) (6) (a) of 10296
this section shall be considered to be the approval of the 10297
majority of the mayors of the other municipal corporations for 10298
purposes of that division. 10299

(7) Each year, the auditor of state shall conduct an audit 10300
of the uses of any amounts collected from taxes levied, 10301
extended, or deposited under division (H) of this section and 10302
shall prepare a report of the auditor of state's findings. The 10303
auditor of state shall submit the report to the legislative 10304
authority of the county that has levied, extended, or deposited 10305
the tax, the speaker of the house of representatives, the 10306
president of the senate, and the leaders of the minority parties 10307
of the house of representatives and the senate. 10308

(I) (1) As used in this division: 10309

(a) "Convention facilities authority" has the same meaning 10310
as in section 351.01 of the Revised Code. 10311

(b) "Convention center" has the same meaning as in section 10312

307.695 of the Revised Code. 10313

(2) Notwithstanding any contrary provision of division (D) 10314
of this section, the legislative authority of a county with a 10315
population of one million two hundred thousand or more according 10316
to the most recent federal decennial census or the most recent 10317
annual population estimate published or released by the United 10318
States census bureau at the time the resolution is adopted 10319
placing the levy on the ballot, that has levied a tax under 10320
division (D) of this section may, by resolution adopted by a 10321
majority of the members of the legislative authority, provide 10322
for the extension of such levy and may provide that the proceeds 10323
of that tax, to the extent that the proceeds are no longer 10324
needed for their original purpose as defined by a cooperative 10325
agreement entered into under section 307.671 of the Revised Code 10326
and after deducting the real and actual costs of administering 10327
the tax, shall be used for paying the direct and indirect costs 10328
of constructing, improving, expanding, equipping, financing, or 10329
operating a convention center. The resolution shall provide for 10330
the extension of the tax at a rate not to exceed the rate 10331
specified in division (D) of this section for a period of time 10332
determined by the legislative authority of the county, but not 10333
to exceed an additional forty years. 10334

(3) The legislative authority of a county with a 10335
population of one million two hundred thousand or more that has 10336
levied a tax under division (A) (1) of this section may, by 10337
resolution adopted by a majority of the members of the 10338
legislative authority, increase the rate of the tax levied by 10339
such county under division (A) (1) of this section to a rate not 10340
to exceed five per cent on transactions by which lodging by a 10341
hotel is or is to be furnished to transient guests. 10342
Notwithstanding any contrary provision of division (A) (1) of 10343

this section, the resolution shall provide that all collections 10344
resulting from the rate levied in excess of three per cent, 10345
after deducting the real and actual costs of administering the 10346
tax, shall be used for paying the direct and indirect costs of 10347
constructing, improving, expanding, equipping, financing, or 10348
operating a convention center. 10349

(4) The legislative authority of a county with a 10350
population of one million two hundred thousand or more that has 10351
levied a tax under division (A) (1) of this section may, by 10352
resolution adopted on or before July 1, 2008, by a majority of 10353
the members of the legislative authority, provide that all or a 10354
portion of the proceeds of the tax levied under division (A) (1) 10355
of this section, after deducting the real and actual costs of 10356
administering the tax and the amounts required to be returned to 10357
townships and municipal corporations with respect to the first 10358
three per cent levied under division (A) (1) of this section, 10359
shall be used to satisfy any pledges made in connection with an 10360
agreement entered into under section 307.695 of the Revised Code 10361
or shall otherwise be used for paying the direct and indirect 10362
costs of constructing, improving, expanding, equipping, 10363
financing, or operating a convention center. 10364

(5) Any amount collected from a tax levied or extended 10365
under division (I) of this section may be contributed to a 10366
convention facilities authority created before July 1, 2005, but 10367
no amount collected from a tax levied or extended under division 10368
(I) of this section may be contributed to a convention 10369
facilities authority, corporation, or other entity created after 10370
July 1, 2005, unless the mayor of the municipal corporation in 10371
which the convention center is to be operated by that convention 10372
facilities authority, corporation, or other entity has consented 10373
to the creation of that convention facilities authority, 10374

corporation, or entity. 10375

(J) (1) Except as provided in division (J) (2) of this 10376
section, money collected by a county and distributed under this 10377
section to a convention and visitors' bureau in existence as of 10378
June 30, 2013, the effective date of H.B. 59 of the 130th 10379
general assembly, except for any such money pledged, as of that 10380
effective date, to the payment of debt service charges on bonds, 10381
notes, securities, or lease agreements, shall be used solely for 10382
tourism sales, marketing and promotion, and their associated 10383
costs, including, but not limited to, operational and 10384
administrative costs of the bureau, sales and marketing, and 10385
maintenance of the physical bureau structure. 10386

(2) A convention and visitors' bureau that has entered 10387
into an agreement under section 307.678 of the Revised Code may 10388
use revenue it receives from a tax levied under division (A) (1) 10389
of this section as described in division (E) of section 307.678 10390
of the Revised Code. 10391

(K) The board of county commissioners of a county with a 10392
population between one hundred three thousand and one hundred 10393
seven thousand according to the most recent federal decennial 10394
census, by resolution adopted by a majority of the members of 10395
the board within six months after September 15, 2014, the 10396
effective date of H.B. 483 of the 130th general assembly, may 10397
levy a tax not to exceed three per cent on transactions by which 10398
a hotel is or is to be furnished to transient guests. The 10399
purpose of the tax shall be to pay the costs of expanding, 10400
maintaining, or operating a soldiers' memorial and the costs of 10401
administering the tax. All revenue arising from the tax shall be 10402
credited to one or more special funds in the county treasury and 10403
shall be spent solely for the purposes of paying those costs. 10404

The board of county commissioners shall adopt all rules 10405
necessary to provide for the administration of the tax subject 10406
to the same limitations on imposing penalty or interest under 10407
division (A) (1) of this section. 10408

As used in this division "soldiers' memorial" means a 10409
memorial constructed and funded under Chapter 345. of the 10410
Revised Code. 10411

(L) A board of county commissioners of an eligible county, 10412
by resolution adopted by a majority of the members of the board, 10413
may levy an excise tax at the rate of up to three per cent on 10414
transactions by which lodging by a hotel is or is to be 10415
furnished to transient guests for the purpose of paying the 10416
costs of permanent improvements at sites at which one or more 10417
agricultural societies conduct fairs or exhibits, paying the 10418
costs of maintaining or operating such permanent improvements, 10419
and paying the costs of administering the tax. A resolution 10420
adopted under this division shall direct the board of elections 10421
to submit the question of the proposed lodging tax to the 10422
electors of the county at a general election or a special 10423
election held on a day on which a primary election may be held 10424
~~on the date~~, as specified by the board in the resolution, 10425
provided that the election occurs not less than ninety days 10426
after a certified copy of the resolution is transmitted to the 10427
board of elections. A resolution submitted to the electors under 10428
this division shall not go into effect unless it is approved by 10429
a majority of those voting upon it. The resolution takes effect 10430
on the date the board of county commissioners receives 10431
notification from the board of elections of an affirmative vote. 10432

The tax shall remain in effect for the period specified in 10433
the resolution, not to exceed five years. All revenue arising 10434

from the tax shall be credited to one or more special funds in 10435
the county treasury and shall be spent solely for the purposes 10436
of paying the costs of such permanent improvements and 10437
maintaining or operating the improvements. Revenue allocated for 10438
the use of a county agricultural society may be credited to the 10439
county agricultural society fund created in section 1711.16 of 10440
the Revised Code upon appropriation by the board. If revenue is 10441
credited to that fund, it shall be expended only as provided in 10442
that section. 10443

The board of county commissioners shall adopt all rules 10444
necessary to provide for the administration of the tax. The 10445
rules may prescribe the time for payment of the tax, and may 10446
provide for the imposition or penalty or interest, or both, for 10447
late payments, provided that the penalty does not exceed ten per 10448
cent of the amount of tax due, and the rate at which interest 10449
accrues does not exceed the rate per annum prescribed in section 10450
5703.47 of the Revised Code. 10451

As used in this division, "eligible county" means a county 10452
in which a county agricultural society or independent 10453
agricultural society is organized under section 1711.01 or 10454
1711.02 of the Revised Code, provided the agricultural society 10455
owns a facility or site in the county at which an annual harness 10456
horse race is conducted where one-day attendance equals at least 10457
forty thousand attendees. 10458

(M) As used in this division, "eligible county" means a 10459
county in which a tax is levied under division (A) of this 10460
section at a rate of three per cent and whose territory includes 10461
a part of Lake Erie the shoreline of which represents at least 10462
fifty per cent of the linear length of the county's border with 10463
other counties of this state. 10464

The board of county commissioners of an eligible county 10465
that has entered into an agreement with a port authority in the 10466
county under section 4582.56 of the Revised Code may levy an 10467
additional lodging tax on transactions by which lodging by a 10468
hotel is or is to be furnished to transient guests for the 10469
purpose of financing lakeshore improvement projects constructed 10470
or financed by the port authority under that section. The 10471
resolution levying the tax shall specify the purpose of the tax, 10472
the rate of the tax, which shall not exceed two per cent, and 10473
the number of years the tax will be levied or that it will be 10474
levied for a continuing period of time. The tax shall be 10475
administered pursuant to the regulations adopted by the board 10476
under division (A) of this section, except that all the proceeds 10477
of the tax levied under this division shall be pledged to the 10478
payment of the costs, including debt charges, of lakeshore 10479
improvements undertaken by a port authority pursuant to the 10480
agreement under section 4582.56 of the Revised Code. No revenue 10481
from the tax may be used to pay the current expenses of the port 10482
authority. 10483

A resolution levying a tax under this division is subject 10484
to referendum under sections 305.31 to 305.41 and 305.99 of the 10485
Revised Code. 10486

(N) (1) (a) Notwithstanding division (A) of this section, 10487
the board of county commissioners, board of township trustees, 10488
or legislative authority of any county, township, or municipal 10489
corporation that levies a lodging tax on September 29, 2017, and 10490
in which any part of a tourism development district is located 10491
on or after that date shall amend the ordinance or resolution 10492
levying the tax to require either of the following: 10493

(i) In the case of a tax levied by a county, that all 10494

tourism development district lodging tax proceeds from that tax 10495
be used exclusively to foster and develop tourism in the tourism 10496
development district; 10497

(ii) In the case of a tax levied by a township or 10498
municipal corporation, that all tourism development district 10499
lodging tax proceeds from that tax be used exclusively to foster 10500
and develop tourism in the tourism development district. 10501

(b) Notwithstanding division (A) of this section, any 10502
ordinance or resolution levying a lodging tax adopted on or 10503
after September 29, 2017, by a county, township, or municipal 10504
corporation in which any part of a tourism development district 10505
is located on or after that date shall require that all tourism 10506
development district lodging tax proceeds from that tax be used 10507
exclusively to foster and develop tourism in the tourism 10508
development district. 10509

(c) A county shall not use any of the proceeds described 10510
in division (N) (1) (a) (i) or (N) (1) (b) of this section unless the 10511
convention and visitors' bureau operating within the county 10512
approves the manner in which such proceeds are used to foster 10513
and develop tourism in the tourism development district. Upon 10514
obtaining such approval, the county may pay such proceeds to the 10515
bureau to use for the agreed-upon purpose. 10516

A municipal corporation or township shall not use any of 10517
the proceeds described in division (N) (1) (a) (ii) or (N) (1) (b) of 10518
this section unless the convention and visitors' bureau 10519
operating within the municipal corporation or township approves 10520
the manner in which such proceeds are used to foster and develop 10521
tourism in the tourism development district. Upon obtaining such 10522
approval, the municipal corporation or township may pay such 10523
proceeds to the bureau to use for the agreed-upon purpose. 10524

(2) (a) Notwithstanding division (A) of this section, the board of county commissioners of an eligible county that levies a lodging tax on March 23, 2018, may amend the resolution levying that tax to require that all or a portion of the proceeds of that tax otherwise required to be spent solely to make contributions to the convention and visitors' bureau operating within the county shall be used to foster and develop tourism in a tourism development district.

(b) Notwithstanding division (A) of this section, the board of county commissioners of an eligible county that adopts a resolution levying a lodging tax on or after March 23, 2018, may require that all or a portion of the proceeds of that tax otherwise required to be spent solely to make contributions to the convention and visitors' bureau operating within the county pursuant to division (A) of this section shall be used to foster and develop tourism in a tourism development district.

(c) A county shall not use any of the proceeds in the manner described in division (N) (2) (a) or (b) of this section unless the convention and visitors' bureau operating within the county approves the manner in which such proceeds are used to foster and develop tourism in the tourism development district. Upon obtaining such approval, the county may pay such proceeds to the bureau to use for the agreed upon purpose.

(3) As used in division (N) of this section:

(a) "Tourism development district" means a district designated by a municipal corporation under section 715.014 of the Revised Code or by a township under section 503.56 of the Revised Code.

(b) "Lodging tax" means a tax levied pursuant to this

section or section 5739.08 of the Revised Code. 10554

(c) "Tourism development district lodging tax proceeds" 10555
means all proceeds of a lodging tax derived from transactions by 10556
which lodging by a hotel located in a tourism development 10557
district is or is to be provided to transient guests. 10558

(d) "Eligible county" has the same meaning as in section 10559
307.678 of the Revised Code. 10560

Sec. 5743.021. (A) As used in this section, "qualifying 10561
regional arts and cultural district" means a regional arts and 10562
cultural district created under section 3381.04 of the Revised 10563
Code in a county having a population of one million two hundred 10564
thousand or more according to the 2000 federal decennial census. 10565

(B) For one or more of the purposes for which a tax may be 10566
levied under section 3381.16 of the Revised Code and for the 10567
purposes of paying the expenses of administering the tax and the 10568
expenses charged by a board of elections to hold an election on 10569
a question submitted under this section, the board of county 10570
commissioners of a county that has within its territorial 10571
boundaries a qualifying regional arts and cultural district may 10572
levy a tax on the sale of cigarettes sold for resale at retail 10573
in the county composing the district. The rate of the tax, when 10574
added to the rate of any other tax concurrently levied by the 10575
board under this section, shall not exceed fifteen mills per 10576
cigarette, and shall be computed on each cigarette sold. Only 10577
one sale of the same article shall be used in computing the 10578
amount of tax due. The tax may be levied for any number of years 10579
not exceeding ten years. 10580

The tax shall be levied pursuant to a resolution of the 10581
board of county commissioners approved by a majority of the 10582

electors in the county voting on the question of levying the 10583
tax. The resolution shall specify the rate of the tax, the 10584
number of years the tax will be levied, and the purposes for 10585
which the tax is levied. The election may be held on the date of 10586
a general, ~~primary,~~ election or a special election held on a day 10587
on which a primary election may be held, occurring not sooner 10588
than ninety days after the date the board certifies its 10589
resolution to the board of elections. If approved by the 10590
electors, the tax shall take effect on the first day of the 10591
month specified in the resolution but not sooner than the first 10592
day of the month that is at least sixty days after the 10593
certification of the election results by the board of elections. 10594
A copy of the resolution levying the tax shall be certified to 10595
the tax commissioner at least sixty days prior to the date on 10596
which the tax is to become effective. 10597

(C) The form of the ballot in an election held under this 10598
section shall be as follows, or in any other form acceptable to 10599
the secretary of state: 10600

"For the purpose of (insert the purpose or 10601
purposes of the tax), shall an excise tax be levied 10602
throughout County for the benefit of the 10603
(name of the qualifying regional arts and cultural district) on 10604
the sale of cigarettes at wholesale at the rate of mills 10605
per cigarette for years? 10606

For the tax
Against the tax

" 10610

(D) All money arising from taxes levied on behalf of each 10611

district under this section and section 5743.321 of the Revised Code shall be credited as follows:

(1) To the tax refund fund created by section 5703.052 of the Revised Code, amounts equal to the refunds from each tax levied under this section certified by the tax commissioner pursuant to section 5743.05 of the Revised Code;

(2) Following the crediting of amounts pursuant to division (D)(1) of this section:

(a) To the permissive tax distribution fund created under section 4301.423 of the Revised Code, an amount equal to ninety-eight per cent of the remainder collected;

(b) To the local excise tax administrative fund, which is hereby created in the state treasury, an amount equal to two per cent of such remainder, for use by the tax commissioner in defraying costs incurred in administering the tax.

On or before the tenth day of each month, the tax commissioner shall distribute the amount credited to the permissive tax distribution fund during the preceding month by providing for payment of the appropriate amount to the county treasurer of the county in which the tax is levied.

Sec. 5743.024. (A) For the purposes of section 307.696 of the Revised Code, to pay the expenses of administering the tax, and to pay any or all of the charge the board of elections makes against the county to hold the election on the question of levying the tax, or for such purposes and to provide revenues to the county for permanent improvements, the board of county commissioners may levy a tax on sales of cigarettes sold for resale at retail in the county. The tax shall not exceed two and twenty-five hundredths of a mill per cigarette, and shall be

computed on each cigarette sold. The tax may be levied for any 10641
number of years not exceeding twenty. Only one sale of the same 10642
article shall be used in computing the amount of tax due. 10643

The tax shall be levied pursuant to a resolution of the 10644
county commissioners approved by a majority of the electors in 10645
the county voting on the question of levying the tax at a 10646
general election or a special election held on a day on which a 10647
primary election may be held. The resolution shall specify the 10648
rate of the tax, the number of years the tax will be levied, and 10649
the purposes for which the tax is levied. Such election may be 10650
~~held on the date of a general or special election held not~~ 10651
sooner than ninety days after the date the board certifies its 10652
resolution to the board of elections. If approved by the 10653
electors, the tax shall take effect on the first day of the 10654
month specified in the resolution but not sooner than the first 10655
day of the month that is at least sixty days after the 10656
certification of the election results by the board of elections. 10657
A copy of the resolution levying the tax shall be certified to 10658
the tax commissioner at least sixty days prior to the date on 10659
which the tax is to become effective. 10660

A resolution under this section may be joined on the 10661
ballot as a single question with a resolution adopted under 10662
section 307.697 or 4301.421 of the Revised Code to levy a tax 10663
for the same purposes and for the purpose of paying the expenses 10664
of administering the tax. The form of the ballot in an election 10665
held pursuant to this section shall be as prescribed in section 10666
307.697 of the Revised Code. 10667

(B) All money arising from each county's taxes levied 10668
under this section and section 5743.323 of the Revised Code 10669
shall be credited as follows: 10670

(1) To the tax refund fund created by section 5703.052 of the Revised Code, amounts equal to the refunds from each tax levied under this section certified by the tax commissioner pursuant to section 5743.05 of the Revised Code;

(2) Following the crediting of amounts pursuant to division (B)(1) of this section:

(a) To the permissive tax distribution fund created by division (B)(1) of section 4301.423 of the Revised Code, an amount equal to ninety-eight per cent of the remainder collected;

(b) To the local excise tax administrative fund, which is hereby created in the state treasury, an amount equal to two per cent of such remainder, for use by the tax commissioner in defraying costs incurred in administering the tax.

On or before the tenth day of each month, the tax commissioner shall distribute the amount credited to the permissive tax distribution fund during the preceding month by providing for payment of the appropriate amount to the county treasurer of each county levying the tax.

(C) The board of county commissioners of a county in which a tax is imposed under this section on the effective date of the amendment of this section by H.B. 59 of the 130th general assembly, September 29, 2013, may levy a tax for the purpose of section 307.673 of the Revised Code regardless of whether or not the cooperative agreement authorized under that section has been entered into prior to the day the resolution adopted under division (C)(1) or (2) of this section is adopted, for the purpose of reimbursing a county for costs incurred in the construction of a sports facility pursuant to an agreement

entered into by the county under section 307.696 of the Revised Code, or for the purpose of paying the costs of capital repairs of and improvements to a sports facility. The tax shall be levied and approved in one of the manners prescribed by division (C) (1) or (2) of this section.

(1) The tax may be levied pursuant to a resolution adopted by a majority of the members of the board of county commissioners not later than forty-five days after July 19, 1995. A board of county commissioners approving a tax under division (C) (1) of this section may approve a tax under division (D) (1) of section 307.697 or division (B) (1) of section 4301.421 of the Revised Code at the same time. Subject to the resolution being submitted to a referendum under sections 305.31 to 305.41 of the Revised Code, the resolution shall take effect immediately, but the tax levied pursuant to the resolution shall not be levied prior to the day following the last day that any tax previously levied pursuant to this division may be levied.

(2) The tax may be levied pursuant to a resolution adopted by a majority of the members of the board of county commissioners not later than September 1, 2015, and approved by a majority of the electors of the county voting on the question of levying the tax at a general election or a special election held on a day on which a primary election may be held. The board of county commissioners shall certify a copy of the resolution to the board of elections immediately upon adopting a resolution under division (C) (2) of this section. The election may be held ~~on the date of a general or special election held~~ not sooner than ninety days after the date the board certifies its resolution to the board of elections. The form of the ballot shall be as prescribed by division (C) of section 307.697 of the Revised Code, except that the phrase "paying not more than one-

half of the costs of providing a sports facility together with 10731
related redevelopment and economic development projects" shall 10732
be replaced by the phrase "paying the costs of constructing, 10733
renovating, improving, or repairing a sports facility and 10734
reimbursing a county for costs incurred by the county in the 10735
construction of a sports facility," and the phrase ", 10736
beginning (here insert the earliest date the tax 10737
would take effect)" shall be appended after "years." A board of 10738
county commissioners submitting the question of a tax under 10739
division (C) (2) of this section may submit the question of a tax 10740
under division (D) (2) of section 307.697 or division (B) (2) of 10741
section 4301.421 of the Revised Code as a single question, and 10742
the form of the ballot shall include each of the proposed taxes. 10743

If approved by a majority of electors voting on the 10744
question, the tax shall take effect on the day specified on the 10745
ballot, which shall not be earlier than the day following the 10746
last day that any tax previously levied pursuant to this 10747
division may be levied. 10748

The rate of a tax levied pursuant to division (C) (1) or 10749
(2) of this section shall not exceed the rate specified in 10750
division (A) of this section. A tax levied pursuant to division 10751
(C) (1) or (2) of this section may be levied for any number of 10752
years not exceeding twenty. 10753

A board of county commissioners adopting a resolution 10754
under this division shall certify a copy of the resolution to 10755
the tax commissioner immediately upon adoption of the 10756
resolution. 10757

(D) No tax shall be levied under division (A) of this 10758
section on or after September 23, 2008. This division does not 10759
apply to a tax levied under division (C) of this section, and 10760

does not prevent the collection of any tax levied under this 10761
section before September 23, 2008, so long as that tax remains 10762
effective. 10763

Sec. 5743.026. For the purposes of section 351.26 of the 10764
Revised Code, to pay the expenses of administering the tax, and 10765
to pay any or all of the charge the board of elections makes 10766
against the county to hold the election on the question of 10767
levying the tax, the board of county commissioners, in the 10768
manner prescribed by division (A) of section 351.26 of the 10769
Revised Code, may levy a tax on sales of cigarettes sold for 10770
resale at retail in the county. The rate of the tax shall not 10771
exceed two and twenty-five hundredths mills per cigarette, and 10772
shall be computed on each cigarette sold. The tax may be levied 10773
for any number of years not to exceed twenty. Only one sale of 10774
the same article shall be used in computing the amount of tax 10775
due. 10776

The tax shall be levied pursuant to a resolution of the 10777
board of county commissioners adopted as prescribed by division 10778
(A) of section 351.26 of the Revised Code and approved by a 10779
majority of the electors in the county voting on the question of 10780
levying the tax at a general election or a special election held 10781
on a day on which a primary election may be held. The resolution 10782
shall specify the rate of the tax, the number of years the tax 10783
will be levied, and the purposes for which the tax is levied. 10784
Such election may be held ~~on the date of a general or special~~ 10785
~~election held~~ not sooner than ninety days after the date the 10786
board certifies its resolution to the board of elections. If 10787
approved by voters, the tax shall take effect on the first day 10788
of the month specified in the resolution but not sooner than the 10789
first day of the month that is at least sixty days after the 10790
certification of the election results by the board of elections. 10791

A copy of the resolution levying the tax shall be certified to 10792
the tax commissioner at least sixty days prior to the date on 10793
which the tax is to become effective. 10794

A resolution under this section may be joined on the 10795
ballot as a single question with a resolution adopted under 10796
section 4301.424 of the Revised Code to levy a tax for the same 10797
purposes and for the purpose of paying the expenses of 10798
administering the tax. The form of the ballot in an election 10799
held pursuant to this section shall be as prescribed in section 10800
351.26 of the Revised Code. 10801

The treasurer of state shall credit all moneys arising 10802
from each tax levied under this section and section 5743.324 of 10803
the Revised Code in the same manner prescribed by section 10804
5743.024 of the Revised Code for the crediting of money arising 10805
from taxes levied under that section, except that the tax 10806
commissioner shall distribute the amount credited to the 10807
permissive tax distribution fund by providing for payment of the 10808
appropriate amount to the county treasurer of the county in 10809
which the tax is levied, who shall credit the payment to the 10810
fund or account designated by the board of directors of the 10811
convention facilities authority levying the tax. 10812

Sec. 5748.02. (A) The board of education of any school 10813
district, except a joint vocational school district, may 10814
declare, by resolution, the necessity of raising annually a 10815
specified amount of money for school district purposes. The 10816
resolution shall specify whether the income that is to be 10817
subject to the tax is taxable income of individuals and estates 10818
as defined in divisions (E) (1) (a) and (2) of section 5748.01 of 10819
the Revised Code or taxable income of individuals as defined in 10820
division (E) (1) (b) of that section. A copy of the resolution 10821

shall be certified to the tax commissioner no later than one 10822
hundred days prior to the date of the election at which the 10823
board intends to propose a levy under this section. Upon receipt 10824
of the copy of the resolution, the tax commissioner shall 10825
estimate both of the following: 10826

(1) The property tax rate that would have to be imposed in 10827
the current year by the district to produce an equivalent amount 10828
of money; 10829

(2) The income tax rate that would have had to have been 10830
in effect for the current year to produce an equivalent amount 10831
of money from a school district income tax. 10832

Within ten days of receiving the copy of the board's 10833
resolution, the commissioner shall prepare these estimates and 10834
certify them to the board. Upon receipt of the certification, 10835
the board may adopt a resolution proposing an income tax under 10836
division (B) of this section at the estimated rate contained in 10837
the certification rounded to the nearest one-fourth of one per 10838
cent. The commissioner's certification applies only to the 10839
board's proposal to levy an income tax at the election for which 10840
the board requested the certification. If the board intends to 10841
submit a proposal to levy an income tax at any other election, 10842
it shall request another certification for that election in the 10843
manner prescribed in this division. 10844

(B) (1) Upon the receipt of a certification from the tax 10845
commissioner under division (A) of this section, a majority of 10846
the members of a board of education may adopt a resolution 10847
proposing the levy of an annual tax for school district purposes 10848
on school district income. The proposed levy may be for a 10849
continuing period of time or for a specified number of years. 10850
The resolution shall set forth the purpose for which the tax is 10851

to be imposed, the rate of the tax, which shall be the rate set 10852
forth in the commissioner's certification rounded to the nearest 10853
one-fourth of one per cent, the number of years the tax will be 10854
levied or that it will be levied for a continuing period of 10855
time, the date on which the tax shall take effect, which shall 10856
be the first day of January of any year following the year in 10857
which the question is submitted, and the date of the election at 10858
which the proposal shall be submitted to the electors of the 10859
district, which shall be on the date of a ~~primary, general,~~ 10860
election or a special election held on a day on which a primary 10861
~~election the date of which is consistent with section 3501.01 of~~ 10862
~~the Revised Code may be held.~~ The resolution shall specify 10863
whether the income that is to be subject to the tax is taxable 10864
income of individuals and estates as defined in divisions (E) (1) 10865
(a) and (2) of section 5748.01 of the Revised Code or taxable 10866
income of individuals as defined in division (E) (1) (b) of that 10867
section. The specification shall be the same as the 10868
specification in the resolution adopted and certified under 10869
division (A) of this section. 10870

If the tax is to be levied for current expenses and 10871
permanent improvements, the resolution shall apportion the 10872
annual rate of the tax. The apportionment may be the same or 10873
different for each year the tax is levied, but the respective 10874
portions of the rate actually levied each year for current 10875
expenses and for permanent improvements shall be limited by the 10876
apportionment. 10877

If the board of education currently imposes an income tax 10878
pursuant to this chapter that is due to expire and a question is 10879
submitted under this section for a proposed income tax to take 10880
effect upon the expiration of the existing tax, the board may 10881
specify in the resolution that the proposed tax renews the 10882

expiring tax. Two or more expiring income taxes may be renewed 10883
under this paragraph if the taxes are due to expire on the same 10884
date. If the tax rate being proposed is no higher than the total 10885
tax rate imposed by the expiring tax or taxes, the resolution 10886
may state that the proposed tax is not an additional income tax. 10887

(2) A board of education adopting a resolution under 10888
division (B)(1) of this section proposing a school district 10889
income tax for a continuing period of time and limited to the 10890
purpose of current expenses may propose in that resolution to 10891
reduce the rate or rates of one or more of the school district's 10892
property taxes levied for a continuing period of time in excess 10893
of the ten-mill limitation for the purpose of current expenses. 10894
The reduction in the rate of a property tax may be any amount, 10895
expressed in mills per one dollar in valuation, not exceeding 10896
the rate at which the tax is authorized to be levied. The 10897
reduction in the rate of a tax shall first take effect for the 10898
tax year that includes the day on which the school district 10899
income tax first takes effect, and shall continue for each tax 10900
year that both the school district income tax and the property 10901
tax levy are in effect. 10902

In addition to the matters required to be set forth in the 10903
resolution under division (B)(1) of this section, a resolution 10904
containing a proposal to reduce the rate of one or more property 10905
taxes shall state for each such tax the maximum rate at which it 10906
currently may be levied and the maximum rate at which the tax 10907
could be levied after the proposed reduction, expressed in mills 10908
per one dollar in valuation, and that the tax is levied for a 10909
continuing period of time. 10910

If a board of education proposes to reduce the rate of one 10911
or more property taxes under division (B)(2) of this section, 10912

the board, when it makes the certification required under 10913
division (A) of this section, shall designate the specific levy 10914
or levies to be reduced, the maximum rate at which each levy 10915
currently is authorized to be levied, and the rate by which each 10916
levy is proposed to be reduced. The tax commissioner, when 10917
making the certification to the board under division (A) of this 10918
section, also shall certify the reduction in the total effective 10919
tax rate for current expenses for each class of property that 10920
would have resulted if the proposed reduction in the rate or 10921
rates had been in effect the previous tax year. As used in this 10922
paragraph, "effective tax rate" has the same meaning as in 10923
section 323.08 of the Revised Code. 10924

(C) A resolution adopted under division (B) of this 10925
section shall go into immediate effect upon its passage, and no 10926
publication of the resolution shall be necessary other than that 10927
provided for in the notice of election. Immediately after its 10928
adoption and at least ninety days prior to the election at which 10929
the question will appear on the ballot, a copy of the resolution 10930
shall be certified to the board of elections of the proper 10931
county, which shall submit the proposal to the electors on the 10932
date specified in the resolution. The form of the ballot shall 10933
be as provided in section 5748.03 of the Revised Code. 10934
Publication of notice of the election shall be made in a 10935
newspaper of general circulation in the county once a week for 10936
two consecutive weeks, or as provided in section 7.16 of the 10937
Revised Code, prior to the election. If the board of elections 10938
operates and maintains a web site, the board of elections shall 10939
post notice of the election on its web site for thirty days 10940
prior to the election. The notice shall contain the time and 10941
place of the election and the question to be submitted to the 10942
electors. The question covered by the resolution shall be 10943

submitted as a separate proposition, but may be printed on the 10944
same ballot with any other proposition submitted at the same 10945
election, other than the election of officers. 10946

~~(D) No board of education shall submit the question of a 10947
tax on school district income to the electors of the district 10948
more than twice in any calendar year. If a board submits the 10949
question twice in any calendar year, one of the elections on the 10950
question shall be held on the date of the general election. 10951~~

~~(E)~~(1) No board of education may submit to the electors of 10952
the district the question of a tax on school district income on 10953
the taxable income of individuals as defined in division (E) (1) 10954
(b) of section 5748.01 of the Revised Code if that tax would be 10955
in addition to an existing tax on the taxable income of 10956
individuals and estates as defined in divisions (E) (1) (a) and 10957
(2) of that section. 10958

(2) No board of education may submit to the electors of 10959
the district the question of a tax on school district income on 10960
the taxable income of individuals and estates as defined in 10961
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 10962
Code if that tax would be in addition to an existing tax on the 10963
taxable income of individuals as defined in division (E) (1) (b) 10964
of that section. 10965

Sec. 5748.021. A board of education that levies a tax 10966
under section 5748.02 of the Revised Code on the school district 10967
income of individuals and estates as defined in divisions (G) 10968
and (E) (1) (a) and (2) of section 5748.01 of the Revised Code may 10969
declare, at any time, by a resolution adopted by a majority of 10970
its members, the necessity of raising annually a specified 10971
amount of money for school district purposes by replacing the 10972
existing tax with a tax on the school district income of 10973

individuals as defined in divisions (G) (1) and (E) (1) (b) of 10974
section 5748.01 of the Revised Code. The specified amount of 10975
money to be raised annually may be the same as, or more or less 10976
than, the amount of money raised annually by the existing tax. 10977

The board shall certify a copy of the resolution to the 10978
tax commissioner not later than the eighty-fifth day before the 10979
date of the election at which the board intends to propose the 10980
replacement to the electors of the school district. Not later 10981
than the tenth day after receiving the resolution, the tax 10982
commissioner shall estimate the tax rate that would be required 10983
in the school district annually to raise the amount of money 10984
specified in the resolution. The tax commissioner shall certify 10985
the estimate to the board. 10986

Upon receipt of the tax commissioner's estimate, the board 10987
may propose, by a resolution adopted by a majority of its 10988
members, to replace the existing tax on the school district 10989
income of individuals and estates as defined in divisions (G) 10990
and (E) (1) (a) and (2) of section 5748.01 of the Revised Code 10991
with the levy of an annual tax on the school district income of 10992
individuals as defined in divisions (G) (1) and (E) (1) (b) of 10993
section 5748.01 of the Revised Code. In the resolution, the 10994
board shall specify the rate of the replacement tax, whether the 10995
replacement tax is to be levied for a specified number of years 10996
or for a continuing time, the specific school district purposes 10997
for which the replacement tax is to be levied, the date on which 10998
the replacement tax will begin to be levied, the date of the 10999
election at which the question of the replacement is to be 11000
submitted to the electors of the school district, that the 11001
existing tax will cease to be levied and the replacement tax 11002
will begin to be levied if the replacement is approved by a 11003
majority of the electors voting on the replacement, and that if 11004

the replacement is not approved by a majority of the electors 11005
voting on the replacement the existing tax will remain in effect 11006
under its original authority for the remainder of its previously 11007
approved term. The resolution goes into immediate effect upon 11008
its adoption. Publication of the resolution is not necessary, 11009
and the information that will be provided in the notice of 11010
election is sufficient notice. At least seventy-five days before 11011
the date of the election at which the question of the 11012
replacement will be submitted to the electors of the school 11013
district, the board shall certify a copy of the resolution to 11014
the board of elections. 11015

The replacement tax shall have the same specific school 11016
district purposes as the existing tax, and its rate shall be the 11017
same as the tax commissioner's estimate rounded to the nearest 11018
one-fourth of one per cent. The replacement tax shall begin to 11019
be levied on the first day of January of the year following the 11020
year in which the question of the replacement is submitted to 11021
and approved by the electors of the school district or on the 11022
first day of January of a later year, as specified in the 11023
resolution. The date of the election shall be the date of ~~an~~ 11024
~~otherwise scheduled primary, a general, election~~ or a special 11025
election held on a day on which a primary election may be held. 11026

The board of elections shall make arrangements to submit 11027
the question of the replacement to the electors of the school 11028
district on the date specified in the resolution. The board of 11029
elections shall publish notice of the election on the question 11030
of the replacement in one newspaper of general circulation in 11031
the school district once a week for four consecutive weeks or as 11032
provided in section 7.16 of the Revised Code. The notice shall 11033
set forth the question to be submitted to the electors and the 11034
time and place of the election thereon. 11035

The question shall be submitted to the electors of the school district as a separate proposition, but may be printed on the same ballot with other propositions that are submitted at the same election, other than the election of officers. The form of the ballot shall be substantially as follows:

"Shall the existing tax of (state the rate) on the school district income of individuals and estates imposed by (state the name of the school district) be replaced by a tax of (state the rate) on the earned income of individuals residing in the school district for (state the number of years the tax is to be in effect or that it will be in effect for a continuing time), beginning (state the date the new tax will take effect), for the purpose of (state the specific school district purposes of the tax)? If the new tax is not approved, the existing tax will remain in effect under its original authority, for the remainder of its previously approved term.

For replacing the existing tax
with the new tax
Against replacing the existing tax
with the new tax

"

The board of elections shall conduct and canvass the election in the same manner as regular elections in the school district for the election of county officers. The board shall certify the results of the election to the board of education and to the tax commissioner. If a majority of the electors voting on the question vote in favor of the replacement, the existing tax shall cease to be levied, and the replacement tax

shall begin to be levied, on the date specified in the ballot 11066
question. If a majority of the electors voting on the question 11067
vote against the replacement, the existing tax shall continue to 11068
be levied under its original authority, for the remainder of its 11069
previously approved term. 11070

~~A board of education may not submit the question of 11071
replacing a tax more than twice in a calendar year. If a board 11072
submits the question more than once, one of the elections at 11073
which the question is submitted shall be on the date of a 11074
general election. 11075~~

If a board of education later intends to renew a 11076
replacement tax levied under this section, it shall repeat the 11077
procedure outlined in this section to do so, the replacement tax 11078
then being levied being the "existing tax" and the renewed 11079
replacement tax being the "replacement tax." 11080

Sec. 5748.08. (A) The board of education of a city, local, 11081
or exempted village school district, at any time by a vote of 11082
two-thirds of all its members, may declare by resolution that it 11083
may be necessary for the school district to do all of the 11084
following: 11085

(1) Raise a specified amount of money for school district 11086
purposes by levying an annual tax on school district income; 11087

(2) Issue general obligation bonds for permanent 11088
improvements, stating in the resolution the necessity and 11089
purpose of the bond issue and the amount, approximate date, 11090
estimated rate of interest, and maximum number of years over 11091
which the principal of the bonds may be paid; 11092

(3) Levy a tax outside the ten-mill limitation to pay debt 11093
charges on the bonds and any anticipatory securities; 11094

(4) Submit the question of the school district income tax and bond issue to the electors of the district at a general election or a special election held on a day on which a primary election may be held.

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

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

(B) On receipt of the tax commissioner's and county auditor's certifications prepared under division (A) of this section, the board of education of the city, local, or exempted village school district, by a vote of two-thirds of all its members, may adopt a resolution proposing for a specified number of years or for a continuing period of time the levy of an annual tax for school district purposes on school district

income and declaring that the amount of taxes that can be raised 11125
within the ten-mill limitation will be insufficient to provide 11126
an adequate amount for the present and future requirements of 11127
the school district; that it is necessary to issue general 11128
obligation bonds of the school district for specified permanent 11129
improvements and to levy an additional tax in excess of the ten- 11130
mill limitation to pay the debt charges on the bonds and any 11131
anticipatory securities; and that the question of the bonds and 11132
taxes shall be submitted to the electors of the school district 11133
at a general election or a special election held on a day on 11134
which a primary election may be held, which shall not be earlier 11135
than ninety days after certification of the resolution to the 11136
board of elections, ~~and the date of which shall be consistent~~ 11137
~~with section 3501.01 of the Revised Code~~. The resolution shall 11138
specify all of the following: 11139

(1) The purpose for which the school district income tax 11140
is to be imposed and the rate of the tax, which shall be the 11141
rate set forth in the tax commissioner's certification rounded 11142
to the nearest one-fourth of one per cent; 11143

(2) Whether the income that is to be subject to the tax is 11144
taxable income of individuals and estates as defined in 11145
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 11146
Code or taxable income of individuals as defined in division (E) 11147
(1) (b) of that section. The specification shall be the same as 11148
the specification in the resolution adopted and certified under 11149
division (A) of this section. 11150

(3) The number of years the tax will be levied, or that it 11151
will be levied for a continuing period of time; 11152

(4) The date on which the tax shall take effect, which 11153
shall be the first day of January of any year following the year 11154

in which the question is submitted; 11155

(5) The county auditor's estimate of the average annual 11156
property tax rate required throughout the stated maturity of the 11157
bonds to pay debt charges on the bonds. 11158

(C) A resolution adopted under division (B) of this 11159
section shall go into immediate effect upon its passage, and no 11160
publication of the resolution shall be necessary other than that 11161
provided for in the notice of election. Immediately after its 11162
adoption and at least ninety days prior to the election at which 11163
the question will appear on the ballot, the board of education 11164
shall certify a copy of the resolution, along with copies of the 11165
auditor's estimate and its resolution under division (A) of this 11166
section, to the board of elections of the proper county. The 11167
board of education shall make the arrangements for the 11168
submission of the question to the electors of the school 11169
district, and the election shall be conducted, canvassed, and 11170
certified in the same manner as regular elections in the 11171
district for the election of county officers. 11172

The resolution shall be put before the electors as one 11173
ballot question, with a majority vote indicating approval of the 11174
school district income tax, the bond issue, and the levy to pay 11175
debt charges on the bonds and any anticipatory securities. The 11176
board of elections shall publish the notice of the election in a 11177
newspaper of general circulation in the school district once a 11178
week for two consecutive weeks, or as provided in section 7.16 11179
of the Revised Code, prior to the election. If the board of 11180
elections operates and maintains a web site, it also shall post 11181
notice of the election on its web site for thirty days prior to 11182
the election. The notice of election shall state all of the 11183
following: 11184

(1) The questions to be submitted to the electors;	11185
(2) The rate of the school district income tax;	11186
(3) The principal amount of the proposed bond issue;	11187
(4) The permanent improvements for which the bonds are to be issued;	11188 11189
(5) The maximum number of years over which the principal of the bonds may be paid;	11190 11191
(6) The estimated additional average annual property tax rate to pay the debt charges on the bonds, as certified by the county auditor;	11192 11193 11194
(7) The time and place of the special election.	11195
(D) The form of the ballot on a question submitted to the electors under this section shall be as follows:	11196 11197
"Shall the school district be authorized to do both of the following:	11198 11199
(1) Impose an annual income tax of (state the proposed rate of tax) on the school district income of individuals and of estates, for (state the number of years the tax would be levied, or that it would be levied for a continuing period of time), beginning (state the date the tax would first take effect), for the purpose of (state the purpose of the tax)?	11200 11201 11202 11203 11204 11205 11206
(2) Issue bonds for the purpose of in the principal amount of \$....., to be repaid annually over a maximum period of years, and levy a property tax outside the ten-mill limitation estimated by the county auditor to average over the bond repayment period mills for each	11207 11208 11209 11210 11211

one dollar of tax valuation, which amounts to (rate 11212
expressed in cents or dollars and cents, such as "36 cents" or 11213
"\$1.41") for each \$100 of tax valuation, to pay the annual debt 11214
charges on the bonds, and to pay debt charges on any notes 11215
issued in anticipation of those bonds? 11216

FOR THE INCOME TAX AND BOND ISSUE	11217
AGAINST THE INCOME TAX AND BOND ISSUE	11218
	11219

" 11220

(E) If the question submitted to electors proposes a 11221
school district income tax only on the taxable income of 11222
individuals as defined in division (E) (1) (b) of section 5748.01 11223
of the Revised Code, the form of the ballot shall be modified by 11224
stating that the tax is to be levied on the "earned income of 11225
individuals residing in the school district" in lieu of the 11226
"school district income of individuals and of estates." 11227

(F) The board of elections promptly shall certify the 11228
results of the election to the tax commissioner and the county 11229
auditor of the county in which the school district is located. 11230
If a majority of the electors voting on the question vote in 11231
favor of it, the income tax and the applicable provisions of 11232
Chapter 5747. of the Revised Code shall take effect on the date 11233
specified in the resolution, and the board of education may 11234
proceed with issuance of the bonds and with the levy and 11235
collection of the property taxes to pay debt charges on the 11236
bonds, at the additional rate or any lesser rate in excess of 11237
the ten-mill limitation. Any securities issued by the board of 11238
education under this section are Chapter 133. securities, as 11239
that term is defined in section 133.01 of the Revised Code. 11240

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

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

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

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

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

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

(3) Submit the question of the school district income tax

and property tax to the electors of the district at a general 11270
election or a special election held on a day on which a primary 11271
election may be held. 11272

The resolution shall specify whether the income that is to 11273
be subject to the tax is taxable income of individuals and 11274
estates as defined in divisions (E) (1) (a) and (2) of section 11275
5748.01 of the Revised Code or taxable income of individuals as 11276
defined in division (E) (1) (b) of that section. 11277

On adoption of the resolution, the board shall certify a 11278
copy of it to the tax commissioner and the county auditor not 11279
later than one hundred days prior to the date of the special 11280
election at which the board intends to propose the income tax 11281
and property tax. Not later than ten days after receipt of the 11282
resolution, the tax commissioner, in the same manner as required 11283
by division (A) of section 5748.02 of the Revised Code, shall 11284
estimate the rates designated in divisions (A) (1) and (2) of 11285
that section and certify them to the board. Not later than ten 11286
days after receipt of the resolution, the county auditor, in the 11287
same manner as required by section 5705.195 of the Revised Code, 11288
shall make the calculation specified in that section and certify 11289
it to the board. 11290

(B) On receipt of the tax commissioner's and county 11291
auditor's certifications prepared under division (A) of this 11292
section, the board of education of the city, local, or exempted 11293
village school district, by a vote of two-thirds of all its 11294
members, may adopt a resolution declaring that the amount of 11295
taxes that can be raised by all tax levies the district is 11296
authorized to impose, when combined with state and federal 11297
revenues, will be insufficient to provide an adequate amount for 11298
the present and future requirements of the school district, and 11299

that it is therefore necessary to levy, for a specified number 11300
of years or for a continuing period of time, an annual tax for 11301
school district purposes on school district income, and to levy, 11302
for a specified number of years not exceeding ten or for a 11303
continuing period of time, an additional property tax in excess 11304
of the ten-mill limitation for the purpose of providing for the 11305
necessary requirements of the district, and declaring that the 11306
question of the school district income tax and property tax 11307
shall be submitted to the electors of the school district at a 11308
general election or at a special election held on a day on which 11309
a primary election may be held, which shall not be earlier than 11310
ninety days after certification of the resolution to the board 11311
of elections, ~~and the date of which shall be consistent with~~ 11312
~~section 3501.01 of the Revised Code.~~ The resolution shall 11313
specify all of the following: 11314

(1) The purpose for which the school district income tax 11315
is to be imposed and the rate of the tax, which shall be the 11316
rate set forth in the tax commissioner's certification rounded 11317
to the nearest one-fourth of one per cent; 11318

(2) Whether the income that is to be subject to the tax is 11319
taxable income of individuals and estates as defined in 11320
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 11321
Code or taxable income of individuals as defined in division (E) 11322
(1) (b) of that section. The specification shall be the same as 11323
the specification in the resolution adopted and certified under 11324
division (A) of this section. 11325

(3) The number of years the school district income tax 11326
will be levied, or that it will be levied for a continuing 11327
period of time; 11328

(4) The date on which the school district income tax shall 11329

take effect, which shall be the first day of January of any year 11330
following the year in which the question is submitted; 11331

(5) The amount of money it is necessary to raise for the 11332
purpose of providing for the necessary requirements of the 11333
district for each year the property tax is to be imposed; 11334

(6) The number of years the property tax will be levied, 11335
or that it will be levied for a continuing period of time; 11336

(7) The tax list upon which the property tax shall be 11337
first levied, which may be the current year's tax list; 11338

(8) The amount of the average tax levy, expressed in 11339
dollars and cents for each one hundred dollars of valuation as 11340
well as in mills for each one dollar of valuation, estimated by 11341
the county auditor under division (A) of this section. 11342

(C) A resolution adopted under division (B) of this 11343
section shall go into immediate effect upon its passage, and no 11344
publication of the resolution shall be necessary other than that 11345
provided for in the notice of election. Immediately after its 11346
adoption and at least ninety days prior to the election at which 11347
the question will appear on the ballot, the board of education 11348
shall certify a copy of the resolution, along with copies of the 11349
county auditor's certification and the resolution under division 11350
(A) of this section, to the board of elections of the proper 11351
county. The board of ~~education~~ elections shall make the 11352
arrangements for the submission of the question to the electors 11353
of the school district, and the election shall be conducted, 11354
canvassed, and certified in the same manner as regular elections 11355
in the district for the election of county officers. 11356

The resolution shall be put before the electors as one 11357
ballot question, with a majority vote indicating approval of the 11358

school district income tax and the property tax. The board of 11359
elections shall publish the notice of the election in a 11360
newspaper of general circulation in the school district once a 11361
week for two consecutive weeks, or as provided in section 7.16 11362
of the Revised Code, prior to the election. If the board of 11363
elections operates and maintains a web site, also shall post 11364
notice of the election on its web site for thirty days prior to 11365
the election. The notice of election shall state all of the 11366
following: 11367

(1) The questions to be submitted to the electors as a 11368
single ballot question; 11369

(2) The rate of the school district income tax; 11370

(3) The number of years the school district income tax 11371
will be levied or that it will be levied for a continuing period 11372
of time; 11373

(4) The annual proceeds of the proposed property tax levy 11374
for the purpose of providing for the necessary requirements of 11375
the district; 11376

(5) The number of years during which the property tax levy 11377
shall be levied, or that it shall be levied for a continuing 11378
period of time; 11379

(6) The estimated average additional tax rate of the 11380
property tax, expressed in dollars and cents for each one 11381
hundred dollars of valuation as well as in mills for each one 11382
dollar of valuation, outside the limitation imposed by Section 2 11383
of Article XII, Ohio Constitution, as certified by the county 11384
auditor; 11385

(7) The time and place of the ~~special~~ election. 11386

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

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

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

(2) Impose a property tax levy outside of the ten-mill limitation for the purpose of providing for the necessary requirements of the district in the sum of (here insert annual amount the levy is to produce), estimated by the county auditor to average (here insert number of mills) mills for each one dollar of valuation, which amounts to (here insert rate expressed in dollars and cents) for each one hundred dollars of valuation, for (state the number of years the tax is to be imposed or that it will be imposed for a continuing period of time), commencing in (first year the tax is to be levied), first due in calendar year (first calendar year in which the tax shall be due)?

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 11416
defined in division (E) (1) (b) of section 5748.01 of the Revised 11417
Code, the form of the ballot shall be modified by stating that 11418
the tax is to be levied on the "earned income of individuals 11419
residing in the school district" in lieu of the "school district 11420
income of individuals and of estates." 11421

(E) The board of elections promptly shall certify the 11422
results of the election to the tax commissioner and the county 11423
auditor of the county in which the school district is located. 11424
If a majority of the electors voting on the question vote in 11425
favor of it: 11426

(1) The income tax and the applicable provisions of 11427
Chapter 5747. of the Revised Code shall take effect on the date 11428
specified in the resolution. 11429

(2) The board of education of the school district may make 11430
the additional property tax levy necessary to raise the amount 11431
specified on the ballot for the purpose of providing for the 11432
necessary requirements of the district. The property tax levy 11433
shall be included in the next tax budget that is certified to 11434
the county budget commission. 11435

(F) (1) After approval of a question under this section, 11436
the board of education may anticipate a fraction of the proceeds 11437
of the school district income tax in accordance with section 11438
5748.05 of the Revised Code. Any anticipation notes under this 11439
division shall be issued as provided in section 133.24 of the 11440
Revised Code, shall have principal payments during each year 11441
after the year of their issuance over a period not to exceed 11442
five years, and may have a principal payment in the year of 11443
their issuance. 11444

(2) After the approval of a question under this section 11445
and prior to the time when the first tax collection from the 11446
property tax levy can be made, the board of education may 11447
anticipate a fraction of the proceeds of the levy and issue 11448
anticipation notes in an amount not exceeding the total 11449
estimated proceeds of the levy to be collected during the first 11450
year of the levy. Any anticipation notes under this division 11451
shall be issued as provided in section 133.24 of the Revised 11452
Code, shall have principal payments during each year after the 11453
year of their issuance over a period not to exceed five years, 11454
and may have a principal payment in the year of their issuance. 11455

(G) (1) The question of repeal of a school district income 11456
tax levied for more than five years may be initiated and 11457
submitted in accordance with section 5748.04 of the Revised 11458
Code. 11459

(2) A property tax levy for a continuing period of time 11460
may be reduced in the manner provided under section 5705.261 of 11461
the Revised Code. 11462

~~(H) No board of education shall submit a question under 11463
this section to the electors of the school district more than 11464
twice in any calendar year. If a board submits the question 11465
twice in any calendar year, one of the elections on the question 11466
shall be held on the date of the general election. 11467~~

~~(I) If the electors of the school district approve a 11468
question under this section, and if the last calendar year the 11469
school district income tax is in effect and the last calendar 11470
year of collection of the property tax are the same, the board 11471
of education of the school district may propose to submit under 11472
this section the combined question of a school district income 11473
tax to take effect upon the expiration of the existing income 11474~~

tax and a property tax to be first collected in the calendar 11475
year after the calendar year of last collection of the existing 11476
property tax, and specify in the resolutions adopted under this 11477
section that the proposed taxes would renew the existing taxes. 11478
The form of the ballot on a question submitted to the electors 11479
under division ~~(I)~~(H) of this section shall be as follows: 11480

"Shall the school district be authorized to do 11481
both of the following: 11482

(1) Impose an annual income tax of (state the 11483
proposed rate of tax) on the school district income of 11484
individuals and of estates to renew an income tax expiring at 11485
the end of (state the last year the existing income tax 11486
may be levied) for (state the number of years the tax 11487
would be levied, or that it would be levied for a continuing 11488
period of time), beginning (state the date the tax would 11489
first take effect), for the purpose of (state the 11490
purpose of the tax)? 11491

(2) Impose a property tax levy renewing an existing levy 11492
outside of the ten-mill limitation for the purpose of providing 11493
for the necessary requirements of the district in the sum 11494
of (here insert annual amount the levy is to 11495
produce), estimated by the county auditor to 11496
average (here insert number of mills) mills 11497
for each one dollar of valuation, which amounts 11498
to (here insert rate expressed in dollars and 11499
cents) for each one hundred dollars of valuation, 11500
for (state the number of years the tax is to be 11501
imposed or that it will be imposed for a continuing period of 11502
time), commencing in (first year the tax is to be 11503
levied), first due in calendar year (first calendar 11504

year in which the tax shall be due)? 11505

FOR THE INCOME TAX AND PROPERTY TAX	11507
AGAINST THE INCOME TAX AND PROPERTY TAX	11508

" 11509

If the question submitted to electors proposes a school 11510
district income tax only on the taxable income of individuals as 11511
defined in division (E)(1)(b) of section 5748.01 of the Revised 11512
Code, the form of the ballot shall be modified by stating that 11513
the tax is to be levied on the "earned income of individuals 11514
residing in the school district" in lieu of the "school district 11515
income of individuals and of estates." 11516

The question of a renewal levy under this division shall 11517
not be placed on the ballot unless the question is submitted ~~on~~ 11518
~~a date on which~~ at a general election or a special election held 11519
on a day on which a primary election may be held ~~under section~~ 11520
~~3501.01 of the Revised Code, except for the first Tuesday after~~ 11521
~~the first Monday in February and August, occurring~~ during the 11522
last year the property tax levy to be renewed may be extended on 11523
the real and public utility property tax list and duplicate, or 11524
at any such election held in the ensuing year. 11525

~~(J)~~ (I) If the electors of the school district approve a 11526
question under this section, the board of education of the 11527
school district may propose to renew either or both of the 11528
existing taxes as individual ballot questions in accordance with 11529
section 5748.02 of the Revised Code for the school district 11530
income tax, or section 5705.194 of the Revised Code for the 11531
property tax. 11532

Section 2. That existing sections 133.06, 133.18, 306.32, 11533

306.321, 306.322, 306.70, 307.695, 307.697, 323.17, 349.14, 11534
505.14, 505.20, 505.47, 511.27, 511.28, 511.34, 703.20, 707.30, 11535
715.38, 715.691, 715.70, 715.71, 715.72, 718.04, 718.09, 718.10, 11536
1545.041, 1545.21, 3311.21, 3311.213, 3311.22, 3311.231, 11537
3311.26, 3311.50, 3313.38, 3313.911, 3318.06, 3318.061, 11538
3318.063, 3318.361, 3354.02, 3354.12, 3357.02, 3357.11, 3381.03, 11539
4301.421, 4301.424, 5705.191, 5705.192, 5705.194, 5705.199, 11540
5705.21, 5705.211, 5705.212, 5705.213, 5705.217, 5705.218, 11541
5705.219, 5705.2111, 5705.2112, 5705.221, 5705.222, 5705.23, 11542
5705.233, 5705.24, 5705.25, 5705.251, 5705.261, 5705.55, 11543
5705.72, 5739.021, 5739.026, 5739.028, 5739.09, 5743.021, 11544
5743.024, 5743.026, 5748.02, 5748.021, 5748.08, and 5748.09 of 11545
the Revised Code are hereby repealed. 11546

Section 3. That section 5705.214 of the Revised Code is 11547
hereby repealed. 11548

Section 4. This act applies to elections held on or after 11549
the one hundredth day after the effective date of this act. 11550

Section 5. The General Assembly, applying the principle 11551
stated in division (B) of section 1.52 of the Revised Code that 11552
amendments are to be harmonized if reasonably capable of 11553
simultaneous operation, finds that the following sections, 11554
presented in this act as composites of the sections as amended 11555
by the acts indicated, are the resulting versions of the 11556
sections in effect prior to the effective date of the sections 11557
as presented in this act: 11558

Section 133.18 of the Revised Code as amended by both Am. 11559
Sub. H.B. 48 of the 128th General Assembly and Am. Sub. H.B. 153 11560
of the 129th General Assembly. 11561

Section 5705.218 of the Revised Code as amended by both 11562

Am. Sub. H.B. 59 and Sub. H.B. 167 of the 130th General Assembly.	11563 11564
Section 5705.222 of the Revised Code as amended by both Sub. H.B. 158 and Am. Sub. H.B. 483 of the 131st General Assembly.	11565 11566 11567